

Is your SAF-T ready to reassess of the AEO status

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In brief

In the course of audit proceedings concerning the reassessment of the AEO status, entrepreneurs are required to submit the Single Audit File for Tax purposes ("SAF-T" - in Polish "JPK"). The SAF-T data is intended to enable the tax authorities to verify any changes affecting the activities of taxpayers in the area of management of customs records and the IT system and to assess the level of integration of the taxpayer's accounting system with the records kept for customs purposes.

Detailed information

If an AEO status was valid until 1 May 2016, it shall remain valid until reassessment.

The reassessment of the AEO status is carried out by the Directors of the Tax Administration Chambers ("DIAS") in the course of so-called audit activities.

AEO and SAF-T

Recently, tax authorities have been increasing the number of requests for data in the form of SAF-T for accounting books (JPK_KR), stock records (JPK_MAG) and VAT records (JPK_VAT), as well as sales invoices (JPK_FA).

in the course of audited activities aimed at reassessing AEO certificates.

The SAF-T data is intended to enable tax authorities to verify changes affecting taxpayers' activities in the area of managing customs records and the IT system.

The SAF-T is also an important element of the process of assessing the level of integration of the accounting system used with the records kept for customs purposes, as well as determining the possibility of carrying out cross-audits by comparing the information used with the data stored in the accounting system.

Risk of negative assessment

If the reassessment results in a negative decision, the existing AEO status could be revoked.

Therefore, both before and during the reassessment of the AEO status, a technical compliance audit of the SAF-T files and a substantive review of the data contained therein should be performed.

How we can help

If you are you looking for a new SAF-T solution our support may include implementing Taxolite (cloud or On premise)

application. Its functionalities include:

- VAT reporting (preparation of JPK_VAT and VAT returns),
- creation and testing of other JPK structures (accounting books, bank statements, warehouse inventories, invoices),
- preparation of other tax calculations and tax returns (such as: CIT-8, PIT-8C, IFT, ORD-U).

If you already have a solution for SAF-T/JPK

The scope of our support may also include:

- support in the course of the audit activities or simulation thereof,
- testing of JPK files - checking technical compatibility and substantive tests,
- verification of data mapping for JPK structures.

Let's talk:

In the case of any doubts and questions related to above information, please contact with persons indicated below:

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