

## Poland confirms SAF-T report will be adopted for VAT return obligations

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On 26 October 2018, the Polish Council of Ministers published confirmation that the introduction of the new SAF-T scheme, and removal of the current SAF-T scheme and Value Added Tax (VAT) return obligations will move forward. For background on the SAF-T scheme, see EY Global Tax Alert, [Poland plans to replace VAT returns with new SAF-T in 2019](#), dated 4 September 2018. The announcement also outlines that the relevant draft law of the new SAF-T scheme will be worked on by the Polish Council of Ministers during the fourth quarter of 2018. The announcement is available in Polish on the [official website](#).

Details of the new SAF-T scheme itself, the implementation date and the relevant draft legislation, have not yet been officially announced. However, the Polish Government has confirmed that the new scheme will replace the current SAF-T scheme and VAT return process.

In addition, the announcement outlines plans to establish the Central Register of Invoices (*Centralny Rejestr Faktur*). The information stored in the Register, will be based on the information provided in the new SAF-T scheme, so that the new SAF-T scheme is prepared for any analytical and control measures by the Tax Authority.

For additional information with respect to this Alert, please contact the following:

**EY Doradztwo Podatkowe Krupa sp. k., Warsaw**

- ▶ Dorota Pokrop                      [dorota.pokrop@pl.ey.com](mailto:dorota.pokrop@pl.ey.com)
- ▶ Mateusz Machalski                [mateusz.machalski@pl.ey.com](mailto:mateusz.machalski@pl.ey.com)

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