



Name of the company Full name

Street name and number Function

Zip code Email address

City/town Phone number

1 General questions

- 1) In what industry does the company operate?
- 2) The number of business units subject to single control file obligation:, including the number of business unit using SAP ERP:
- 3) The average annual turnover per business unit for units subject to single control file obligation falls within the following ranges:
 less than PLN 200 million from PLN 500 million to PLN 1 billion
 from PLN 200 to PLN 500 million more than PLN 1 billion
- 4) Which version of the SAP system is used?
- 5) Which modules of SAP ERP are currently implemented?
 FI FI-AA MM SD RE-FX FI-CA FI-TV CS
- 6) Do you use any of the following industry solution:
 SAP IS-U SAP HER

 IS-Media SAP Retail

 Others – which ones?
- 7) Do all business units operate on one and the same SAP client? YES NO

 If NO, how many SAP ERP clients/systems are there?
- 8) Is system installed in polish language version and has descriptions in polish?: YES NO
- 9) Do any foreign (not polish) business units should be included in JPK implementation? YES NO
- 10) Do the foreign Business Units, included in JPK implementation, keep records (evidence) for Poland
 YES NO

11) Units operating on SAP (multiple choice possible):

- use the same operating chart of accounts
- use different operating charts of accounts (the number of chart of accounts)
- use an alternative chart of accounts (single choice):
 - The single control file is to include alternative account numbers
 - The single control file is to include account numbers of operating chart of accounts

2 01 JPK KR - Books of accounts

1) The books of account accounts are kept (multiple choice possible):

- in the SAP system
- outside the SAP system – what system? Scope of data?

2) Data for JPK-KR should be extracted from Special Ledger module (SI-FL)?

- YES – what data?
- NO

3 02 JPK WB - Bank statements

1) Bank statements are recorded (multiple choice possible):

- in the SAP system
- in external systems

2) Bank statements are entered (multiple choice possible):

- electronically
- manually - transaction FF67
- manually - other transactions

4 JPK 03 MAG - Stock

1) Records of stock movements are kept (multiple choice possible):

- in the SAP system
- outside the SAP system
- there is no stock movements records kept

2) Estimated number of inventory documents issued per month:

5 JPK VAT - Records of VAT purchase and sale

1) The date of VAT (single choice):

- is given in the field *Tax return date* [BKPF-VATDATE]
- is given in the field *Text of the document header* [BKPF-BKTX1]

2) The structure of VAT codes allows the taxpayer to (multiple choice possible):

- fill in the VAT-7 declaration
- identify the position regarding reverse charge
- identify positions exempt from VAT
- identify positions including non-deductible VAT in whole or in part

3) Input VAT (single choice):

- not applicable
- applicable
 - using the VAT Pro rata solution
 - otherwise (how?)

4) Date of invoice receipt (single choice):

- is not given in accounting document
- is given in accounting document in the field

6 05 JPK FA - VAT invoices

1) Invoices are issued (multiple choice possible):

- in the SAP system
 - in the FI module in the FI-CA module
 - in the SD module in the CS module
 - in the RE module in another SAO module (which one?):
- in external systems (which ones?):
 - transferred to SAP to the nearest position
 - transferred to SAP collectively

2) Estimated number of invoices issued per month in computer systems:

3) Types of invoices in the company (multiple choice possible):

invoices for which the tax liability arises in accordance with Article 19a(5)(1) or Article 21(1) - the words „cash accounting scheme” [P_16]

invoices referred to in Article 106d(1) - the word „self-billing” [P_17]

invoices according to which the tax, value added tax or tax of similar nature should be settled by the goods or services purchaser - the words „reverse charge” [P_18]

invoices regarding the supply of goods or services which are exempt from tax under Article 43(1), Article 113(1) and (9) or under regulations issued pursuant to Article 82(3) [P_19]

invoices referred to in Article 106c of the Act (enforcement invoices) [P_20]

invoices issued in the name and on behalf of the taxpayer by its tax representative [P_21]

invoices which should include the date on which new means of transport were authorized fit for use [P_22A]

invoices which should include the mileage of the vehicle - in the case of land vehicles referred to in Article 2(10) of the Act [P_22B]

invoices which should include the number of working hours the new means of transport was used - in the case of vessels referred to in Article 2(10)(b) and aircraft referred to in Article 2(10)(c) of the Act [P_22C]

invoices issued by the next taxpayer referred to in Article 135(1)(4)(b) and (c) in the intra-Community trilateral transaction (simplified procedure) - data referred to in Article 136 [P_23]

invoices regarding the provision of tourism services for which, in accordance with Article 119(1), the margin is the tax base; invoices - as regards data referred to in paragraph (1)(1-17) - should contain only the data specified in paragraph (1)(1-8) and (15-17) and the words „margin scheme for travel agents” [P_106E_2]

invoices regarding the supply of second-hand goods, works of art, antiques and collectibles, for which the margin is the tax base in accordance with Article 120(4) and (5) [P_106E_3]

correction invoices requiring a period to which a discount or reduction refers if the taxpayer gives price discount or reduction to all supplies of goods or services provided to a single customer in a given period [OkresFaKorygowane]

4) Correction invoices are highlighted (multiple choice possible):

by document type

otherwise - (how?)

by VAT code

they are not highlighted

5) Prepayment invoices are highlighted (multiple choice possible):

- by document type
 otherwise - (how?)
- by VAT code
 they are not highlighted

6) Is functionality related with Correction Invoices and Prepayment Invoices compatible with SAP standard for Poland?

- YES
 NO

7 Other questions and comments

Question	Answer	Comments
What is your revenue in Poland ?		
What Database do you use ?		
Which version on ERP system do you use ?		
Do you use Company Codes with country key other than PL ? (You can check it using transaction OBY6)		
Do you use industry solutions ?		

1) What other risks and uncertainties have you defined you in connection with the single control file implementation?

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2) Comments and questions to SI-Consulting sp z o.o.

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