

 **Poland**
VAT Invoicing Requirements

Last Update: April 2019

VAT rates (%)	
Standard	23
Reduced	8, 5
Increased	n/a

General	In principle, for each supply or service rendered by a company or in case of advanced payment a proper invoice must be issued until the 15th day of the following month after the time the goods are supplied, services are rendered or advanced payment is received.
Specifics	<p>It is permitted to issue invoices up to 30 days before the goods are supplied, the services are rendered or the advanced payment is received (not earlier).</p> <p>In case when after an invoice is issued a rebate or discount is granted, price is increased or any error is detected in the price, rate or amount of tax or in any other element of the invoice, correcting invoice shall be issued.</p> <p>Poland permits the use of electronic invoices and self-billing under certain conditions.</p> <p>In general VAT invoices must not be issued in case of VAT-exempt supplies, as well as in case of supplies to natural persons who do not conduct business activity. However, in such cases invoices shall be issued upon request.</p> <p>As a rule, for VAT purposes invoices must be stored for five years.</p>
Language of the invoices	There are no legal requirements regarding language of the invoice. Therefore, invoices can be issued in any language. However, in case of verification actions or tax audits, the tax office may ask to translate the invoice into Polish. Moreover, there are some notes which shall be mentioned in Polish language (e.g. "odwrotne obciążenie" = reverse charge).
Invoices in foreign currency	<p>The invoice can be issued in any currency, however the amount of VAT must be expressed in a Polish currency (PLN).</p> <p>In case when the amount is indicated in a foreign currency, the conversion to PLN shall be performed based on the average exchange rate of the given currency as announced by the National Bank of Poland or the European Central Bank for the last working day preceding the date of arising of the tax obligation (in general day of supply or service).</p> <p>If the invoice is issued before the day of supply/service or before the advanced payment is received, the exchange rate for the last working day, which precedes the day of issuance of the invoice is applicable.</p>

Invoicing Requirements
Date of invoice issuance
Sequential invoice number
Name and address of supplier
VAT number of supplier for domestic supplies and reverse charge supplies
EU-VAT-ID-No. of supplier mandatory for intra-Community supplies
Name and address of customer
VAT number of customer for domestic supplies
EU VAT-ID-No. of customer for intra-Community supplies
Date of supply of goods/services/payment if different from invoice date
Nature of goods supplied/services rendered
Quantity of goods supplied/extent of services rendered
Net amount per item
Amount of granted discounts if they were not included in net amount per item
Net amount
Applicable VAT rate
Total (gross) amount
VAT amount
VAT amount in a local currency
Reference to provision in local legislation or alternatively reference to provision in EU-Directive in case of certain transactions (reverse charge, triangulation etc.)

Remarks on invoices	
intra-Community supplies	Stawka 0 % zgodnie z art. 41 ust. 3 w związku z art. 42 ustawy o podatku od towarów i usług
Triangulation	VAT: Faktura WE uproszczona na mocy Art. 135-138 ustawy o ptu
Reverse Charge	Odwrotne obciążenie
Export of goods to non-EU countries	Eksport, stawka 0%
Self-billing	Samofakturowanie

Invoices for small amounts	
Invoicing Requirements	Simplified invoices may be issued for supplies not exceeding a gross amount of PLN 450 or €100
	Date of invoice issuance
	Sequential invoice number
	Supplier's and purchaser's VAT number
	Date of supply of goods/services/payment if different from invoice date
	Nature of goods supplied/services rendered
	Amount of granted discounts
	Total (gross) amount
	Data on the basis of which it is possible to determine VAT amount for each VAT rate

Input VAT refund / deduction	
Travel expenses for own staff	
Accommodation (hotel)	No
Meals (for own staff) during a business trip	No
Transportation costs (bus, train)	Yes
Taxi	Yes
Rental car	50%, under certain conditions 100%
Fuel costs for passenger cars (gas, diesel etc.)	50%, under certain conditions 100%
Telecommunication	Yes
Other expenses	
Entertainment expenses (for third parties e.g. customers)	Yes
Gifts (for third parties, e.g. customers etc.)	Yes