



## White List of VAT payers

Correctness bank account and active VAT payers

### What is White List?

This is a database of VAT payers in Poland

By definition, it will replace three lists:

- Registered VAT payers;
- Deleted VAT payers;
- Restored VAT payers to the registry is available in AX in payment instructions, but we have also implemented it in invoice sheets.

Implementation of the white list of taxpayers will also involve additional obligations.

Each time before making a transfer to a given contractor, the payer will be required to check whether the given bank account exactly matches the data on the published white list of taxpayers.

### Duties and sanctions

This obligation applies only for invoices above PLN 15,000.

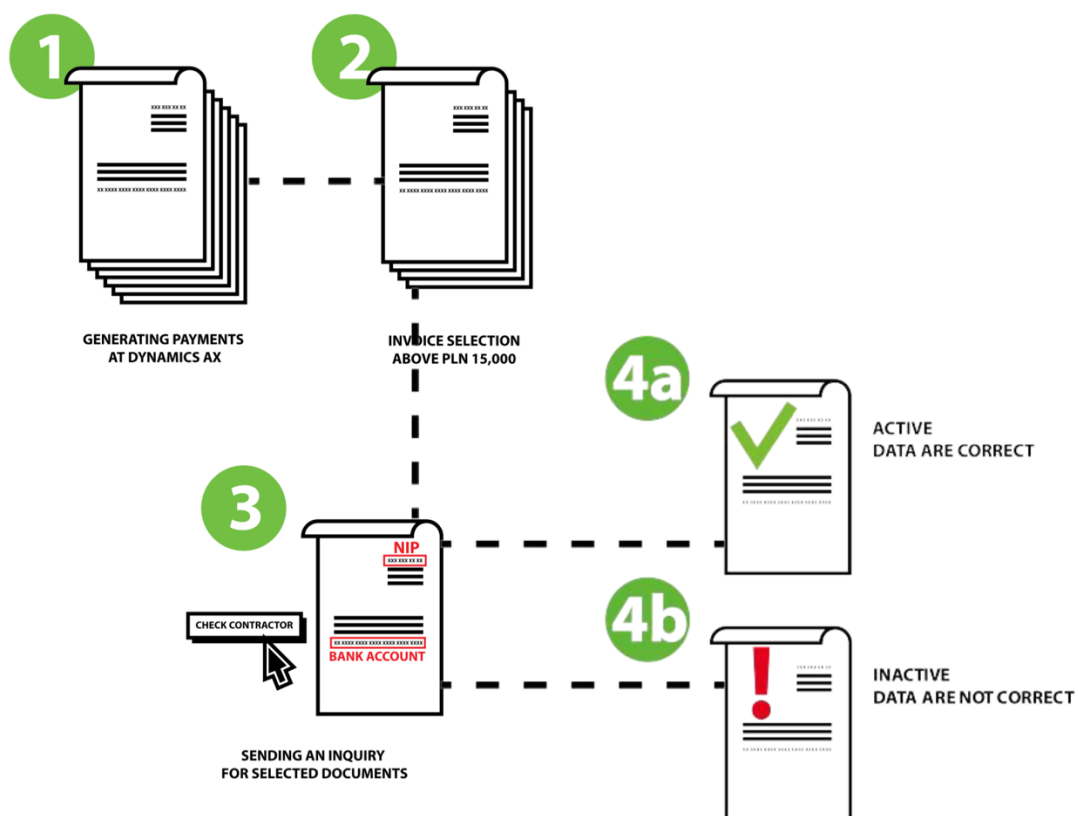
Making a payment to a seller's bank account other than indicated on the white list of taxpayers will result in excluding such expenditure from tax deductible costs.

The above sanctions for making a transfer will be effective only from January 1, 2020.



## Functional diagram

- Start of generating payments in Dynamics AX;
- Selecting invoices to check above PLN 15,000;
- Starting the checking procedure;
- Reply and counterparty designation active / inactive;



## A PART OF POLISH LOCALIZATION PACK

The solutions can be purchased either in bulk set or as a separate extension.