

Oracle Fusion Cloud Financials

Implementing Financials for EMEA

25A



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Get Help

There are a number of ways to learn more about your product and interact with Oracle and other users.

Get Help in the Applications

Some application pages have help icons  to give you access to contextual help. If you don't see any help icons on your page, click your user image or name in the global header and select Show Help Icons. If the page has contextual help, help icons will appear.

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Thanks for helping us improve our user assistance!

1 Security

Security for Country-Specific Features

For new implementations, you must assign the country-specific duty roles to your enterprise job roles or users to use the features specific to these regions.

You must assign custom roles based on the following country-specific duty roles to FSCM application and OBI application stripe. After assigning these custom roles you can view the country-specific reports on the Scheduled Processes page, and open the Parameters page of the selected process.

This table describes the duty roles for each region:

Region	Duty Role	Role Code
Europe, the Middle East, and Africa (EMEA)	EMEA Financial Reporting	ORA_JE_EMEA_FINANCIAL_REPORTING_DUTY
Asia Pacific (APAC)	APAC Financial Reporting	ORA_JA_APAC_FINANCIAL_REPORTING_DUTY
Asia Pacific (APAC)	Enterprise Financial Data Export Management for China	ORA_JA_CN_ENTERPRISE_FINANCIAL_DATA_EXPORT_ONLY_FOR_CHINA_DUTY_OBI
Asia Pacific (APAC)	Golden Tax Management for China	ORA_JA_GOLDEN_TAX_MANAGEMENT_FOR_CHINA_DUTY_OBI

2 Tax

Manage Tax Reporting Configuration

Global Tax Reporting

The global tax report processing feature provides a reporting solution for all countries to manage their tax reporting requirements.

For some countries in Europe, Middle East, and Africa (EMEA), Oracle Fusion Cloud Financials for EMEA provides predefined reports, such as the Italian VAT registers and the Spanish VAT journals. For other countries, use the tax data models to create your required reports.

Use the global tax report processing feature to organize tax report data according to the requirements of your company and the tax authority. The EMEA reports use the Oracle Tax data models to retrieve tax transaction information based on your tax configuration setup.

Global tax reporting:

- Addresses your tax reporting requirements
- Processes your tax reports

Addressing Your Tax Reporting Requirements

You can streamline your tax reporting with Oracle Financials for EMEA.

Use the global tax report processing feature to meet the following business needs of your EMEA countries:

- Report tax, such as VAT, based on the tax registration number associated with the legal reporting unit.
- Report tax, such as VAT, based on tax periods with tax calendars that are the same as or different from the accounting calendars.
- Select transactions for reporting based on a user-defined tax reporting date.
- Generate preliminary versions of tax reports in open tax periods to verify and correct data before finalizing the reports.
- Close the tax period by running the final reports to prevent updating or double reporting of transactions to the tax authorities.
- Provide separate sequential document numbering control for tax transactions using the tax registers.
- Report correction transactions to previously closed tax periods and issued tax declarations as newly entered transactions in the open tax period.
- Mark each transaction reported to the authorities with information identifying the submission period end date.
- Retain tax transaction history without affecting the performance of the current tax reporting purposes.

Processing Your Tax Reports

The global tax report processing feature involves several broad user procedures.

Financial administrators and personnel must complete the following:

- Set up prerequisite information for tax reporting. For example, set up the tax reporting codes for the EMEA VAT tax reporting type, and associate the tax reporting type and tax reporting codes to the tax setup.
- Set up tax configuration details such as tax reporting entity and tax register.
- Enter report processing details for a transaction such as tax reporting date.
- Run the Select Transactions for Tax Reporting process to select all the accounted and unaccounted transactions to report within a tax period. You can run tax reports, general and country-specific, for unaccounted, accounted, and both unaccounted and accounted transactions. This helps you to run trial reports and make any corrections before submitting the final report to tax authorities. The selection is based on the tax registration number and tax reporting date, if you have completed the tax setup in Tax.

Note: You must set up the tax reporting configuration before running the Select Transactions for Tax Reporting process.

- Run the preliminary versions of the tax reports.
- Run the Finalize Transactions for Tax Reporting process.
- Run the final or reprint versions of the tax reports.

Related Topics

- [Considerations for Setting Tax Reporting Configuration Controls for VAT](#)
- [Example of Setting Up VAT Reporting](#)
- [Overview of Transaction Tax Reports](#)

Considerations for Setting Tax Reporting Configuration Controls for VAT

To process value-added tax (VAT) reports, set up tax reporting entities for the tax registration number associated with a legal reporting unit and tax regime.

When you run the selection process, each selected transaction is stamped with the tax reporting entity ID. You run VAT reports based on the tax reporting entity.

Note: Ensure that you define tax registrations for all legal reporting units with applicable VAT tax requirement.

You can configure your VAT reporting process by specifying the tax calendar for a tax reporting entity, threshold amounts, and VAT registers. The setup includes:

- **Common Configuration:** Associate the calendar defined for tax reporting to the combination of tax registration number, tax regime, and legal reporting unit. Select the tax registration numbers that you defined in Oracle Tax against legal reporting units and VAT tax regimes.
- **Tax Registers:** Record register information and associate it with a tax reporting entity to determine document sequences. Assign one or more document sequence names for each VAT register. The Italian VAT register reports use the VAT register information.

Common Configuration for VAT Reporting

Common configuration for VAT reporting helps you configure attributes common for all tax reporting entities like tax calendar, reporting threshold amount, and reporting sequence. The tax calendar makes use of accounting period types and calendars. The tax calendar is maintained independent of the accounting calendar to control tax periods for reporting transactions based on a tax point date.

Apply a single tax calendar to one, more than one, or all tax reporting entities within your organization. Set up a unified tax reporting period across a legal entity or single legal reporting unit to correctly apply transactions against their tax reporting dates. This helps to decide whether the transaction:

- Should be declared in the next tax return for the current open period as regular entries.
- Should be entered in the next tax return as corrections.

The following table describes the common configuration options for VAT reporting:

Name	Description
Tax Calendar	Select the calendar to be associated to the tax reporting entity.
Threshold Amount	<p>Enter the threshold amount specified for the legal entity or tax regime with tax transactions. If you leave this field blank, the application reports all tax transactions.</p> <p>Some countries like Spain report transactions or make declarations to the authorities if the amount exceeds a certain threshold value.</p>
Enable Reporting Sequence	Select to enable report level sequence number while running the reports. For numbering transactions, print the document sequence number for the transaction or the report-specific sequence number.

Tax Registers for VAT Reporting

Define tax registers for a tax reporting entity, and assign a document sequence name to a combination of tax register and tax reporting entity. The application then selects transactions to report on a tax register based on the document sequence name assignment. Use this setup for Italy only.

Related Topics

- [Example of Setting Up VAT Reporting](#)

Example of Setting Up VAT Reporting

This example demonstrates how you set up the appropriate tax registers for your organization in Italy to meet your tax reporting requirements.

Create a tax reporting entity for every unique combination of tax calendar, tax regime, and tax registration number.

Prerequisites

Here are a few tasks you must perform before setting up VAT reporting:

1. Set up legal entities and legal reporting units using the **Legal Entity Configurator** to represent your company and its offices. For example, set up Vision Italy as a legal entity.
2. Set up and maintain first-party tax profiles and tax registrations for your company's legal reporting units according to the tax regime. You can do this using Oracle Tax.
3. Set up the tax regimes for the taxes in each country and geographic region where you do business, and where a separate tax applies. For example, set up IT VAT as a tax regime for Italy. Enable the **Use tax reporting configuration** option on the first-party tax regime. This lets you enter tax reporting configuration details during tax registration setup for legal reporting units for these tax regimes.
4. Set up the tax and tax rates in Tax. You must define the tax with the reporting code enabled. EMEA lookup tax reporting codes, such as **VAT** and **Exempt**, are available as predefined tax reporting codes under the EMEA VAT Reporting Type.
5. Define tax reporting periods as accounting periods in Oracle General Ledger. For example, set up Accounting as an accounting period. The final reporting process maintains the tax reporting periods. If you use the same calendar for accounting and tax reporting, the application still maintains accounting periods independently from tax periods.
6. Specify document sequencing for tax transactions to use different transaction sequencing than reporting sequencing. Define document categories in General Ledger, Payables, and Receivables. Define document sequence names in General Ledger and assign them to document categories. For example, set up IT AX Payables as a document sequence name.

Setting Up VAT Reporting

1. On the Manage Tax Registrations page, select **Legal Reporting Unit Tax Profiles** in the **Search For** field.
2. Enter Vision Italy in the **Legal Entity** field and click **Search**.
3. From the Search Results section, select Vision Italy.
4. On the Tax Registrations tab, select Vision Italy and then click **Create**.
5. On the Create Legal Reporting Unit Tax Registration page, enter these values:

Field	Value
Tax Regime Code	IT VAT
Registration Number	123456789

6. Click the Tax Reporting Configuration tab.
7. In the Common Configuration tab, enter these values:

Field	Value
Tax Calendar	Accounting
Enable tax registers	Select

Field	Value
Enable reporting sequence	Select

8. Click the Tax Registers tab and click **Create** to add a row in the table.
9. Enter these values in the new row:

Field	Value
Register Type	Purchase VAT
Name	Purchase VAT
Start Date	Current date
End Date	Blank

Predefined tax register types are provided for Italy. These include Deferred VAT, Purchase VAT, Sales (self invoice and EU VAT), and Sales VAT.

10. Click **Create** in the Document Sequence table to add a new row.
11. Select **IT AX Payables** in the **Document Sequence Name** field.
12. Click **Save and Close**.

Manage Tax Box Allocation Rules

Tax Box Allocations

You are often required to submit tax returns in a format that groups taxable transactions by applying specific grouping rules defined by the tax authorities.

In most cases, the grouping rules for taxation are based on the location where the transaction took place, transaction type, tax rate, product type, and tax recovery.

Tax box allocation supports definition of tax grouping rules and complex tax reporting by providing transactional and accounting information, segregated by tax boxes.

Define two sets of rules to report periodic and annual allocations: periodic and annual.

You can:

- Define tax box allocation rules on two different levels to support specific needs.
- Share the rules across legal entities or define them for a specific legal entity.

In most tax regimes, legal entities that reside within the same tax regime share the same set of tax grouping rules defined by the tax authorities. Tax box allocation provides you the flexibility to define tax box allocation rules once, and share them across legal entities.

For each tax reporting period, transactions are processed and based on the tax determining factors, tax box numbers are assigned to the transaction lines.

Tax box allocations support periodic and annual reporting. It enables you to separate:

- Purchase and sales transactions
- Recoverable and nonrecoverable taxes
- Domestic and foreign transactions
- Goods and services

Tax box allocation comprises of:

- Tax Box Allocation Rules
- Tax Allocation Process
- Tax Box Allocation Reports

Tax Box Allocation Rules

Tax box allocation rules are user-defined rules. They set the correspondence between tax box number and a set of transaction attributes based on which tax or taxable amount is reported in the tax box.

A tax box represents a tax declaration cell in which tax or taxable amount is reported. It may also represent a group of transactions in tax registers or other tax reports.

Tax Allocation Process

The Tax Allocation Process:

- Checks whether the tax box allocation rule condition is met
- Allocates applicable tax box numbers to taxable transactions
- Verifies whether the rules are defined at the legal entity or global level. If more than one rule is applicable to a transaction, all the rules are applied. However, all the applicable rules must be at the same level, either at the legal entity or global level. Rules at the:
 - Legal entity level are given higher precedence than the rules you define at the global level.
 - Global level are processed and applied only when no rules are defined at the legal entity level.

Note: Run the Tax Allocation Process for a period only after the Tax Reporting Selection Process is executed for the period.

Tax Box Allocation Reports

Oracle Tax provides various generic reports that are associated with tax box allocations. These reports provide details on tax computation and tax returns.

The following reports are provided:

- Tax Allocations Listing Report

- Tax Allocation Exceptions Report
- Tax Box Return Preparation Report

Run the Tax Box Return Preparation Report to list taxable and tax amounts grouped by tax declaration box numbers for periodic or annual allocations.

Run the Tax Allocation Listing Report and Tax Allocation Exceptions Report to:

- Verify the tax boxes allocated to the transaction lines
- Check the transaction lines that don't have any tax boxes allocated

Related Topics

- [Tax Box Allocation Rules](#)
- [How You Use Tax Reporting Type for Tax Box Allocation Rules](#)
- [Example of Setting Up Tax Box Allocation Rules](#)
- [Generate Tax Returns Based on Tax Box Allocation Rules](#)
- [Tax Box Allocation Reports](#)

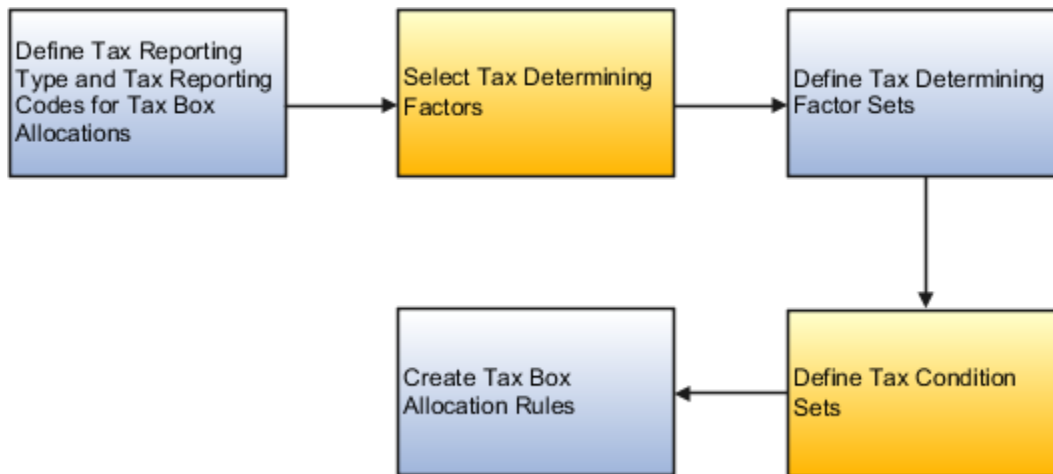
Tax Box Allocation Rules

Tax box allocation rules represent the association between tax determining factors and user-defined reporting categories called tax boxes.

Tax or taxable amount is allocated a specific tax box number based on tax determining factors and rules applied to transactions. This number is used for tax box reporting.

You can also define the tax box allocation rule to be used for annual allocations or periodic allocations by determining the reporting frequency for which the tax boxes are used. The possible values are Periodic and Annual. For the implementations with the same set of tax boxes for periodic and annual reporting and the same rules of their designation, create the tax box allocation rules with the Report Periodicity either **Periodic allocation** or **Annual allocation**. In this case the tax box allocation rules defined with the Report Periodicity **Annual allocation** becomes valid for periodic reporting and the other way around.

The following figure illustrates the steps involved in defining the tax box allocation rules for transactions. This involves defining the tax reporting type and codes, selecting the tax determining factors, defining the tax determining factor sets, defining tax condition sets, and finally creating the tax box allocation rules.



Tax Reporting Type and Tax Reporting Codes

Tax reporting codes represent tax box numbers that are used in the tax box allocation rules. These tax reporting codes are assigned to taxable transactions.

Define tax box numbers as tax reporting codes. For example, assume you have to report recoverable tax amount to the tax authority. Therefore, define tax reporting type with tax reporting type purpose as tax box allocation. Create tax reporting code with box type as recoverable tax box, for example, 11 - Tax Recoverable Box.

Tax Determining Factors and Tax Determining Factor Sets

Select the tax determining factors you want to use for defining tax box allocation rules. For our example, define tax box allocation rules that are based on the following tax determining factors:

- Country: Helps you determine the country from which goods are shipped and the country to which goods are shipped.
- Transaction Business Category: Helps you determine the type of transaction, such as purchase or sales transaction.

These tax determining factors together are called tax determining factor set.

Tax Condition Sets

Assign the values to the tax determining factors. For our example, determine the recoverable tax amount on standard purchase invoices from Italy. Assign the following values to the tax determining factors:

- Ship-to Country = Italy
- Ship-from Country = Italy
- Transaction Business Category = Standard Purchase Invoice

Tax Box Allocation Rules

Create the tax box allocation rules. For our example, create a rule that assigns the tax box 11 when the following conditions are met:

- Country from where the goods are shipped is Italy
- Country to which goods are shipped is Italy

- Transaction type is a standard purchase invoice

Related Topics

- [Tax Box Allocation Rules](#)
- [How You Use Tax Reporting Type for Tax Box Allocation Rules](#)
- [Example of Setting Up Tax Box Allocation Rules](#)
- [Generate Tax Returns Based on Tax Box Allocation Rules](#)
- [Tax Box Allocation Reports](#)

How You Use Tax Reporting Type for Tax Box Allocation Rules

Tax reporting type is used to specify the tax reporting codes. Tax reporting codes are tax box numbers used in the tax box allocation rules. These codes are assigned to taxable transactions.

For tax box allocation rules, use Tax Box Allocation as the tax reporting type purpose on the Create Tax Reporting Type page.

Using Tax Reporting Type

- To define tax reporting type that must be shared across several countries, leave the Country field blank.
- To restrict the usage of tax reporting type to just one country, enter the country name in the Country field.

Use the Tax Reporting Codes section to specify the tax box numbers that are used in the tax box allocation rules.

The following table explains the required fields for tax box allocation rules:

Field	Description
Tax Reporting Code	Specify the tax box numbers that are assigned to the transactions, and used for reporting.
Amount Sign	Select a positive or negative sign to indicate whether the amounts must be displayed as positive or negative in the reports.
Box Type	Specify the type of tax box on which the tax box rule applies such as: <ul style="list-style-type: none"> • Recoverable Taxable Amount • Nonrecoverable Taxable Amount • Recoverable Tax Amount • Nonrecoverable Tax Amount • Total Amount

Related Topics

- [Tax Box Allocation Rules](#)
- [Tax Box Allocations](#)
- [Example of Setting Up Tax Box Allocation Rules](#)

Example of Setting Up Tax Box Allocation Rules

Many European countries commonly record domestic purchase or sales transactions with a particular tax rate. They then report the transaction taxable and tax amounts to the tax authorities. They use a specific tax box according to the tax rate that applies to the transaction.

This example illustrates how to configure tax box allocation rules and allocate tax box numbers to domestic purchase transactions.

This table summarizes key decisions for this example:

Decisions to Consider	In this example
Tax reporting codes	<p>These factors determine the transactions that are reported:</p> <ul style="list-style-type: none"> • Country where you register your business for tax purposes • Country of the suppliers with whom you do business • Transaction type you want to report • Tax rate applicable on the transactions
Tax condition set	<p>These values must be assigned to the tax determining factors:</p> <ul style="list-style-type: none"> • Goods are shipped from and shipped to Italy • Standard VAT rate applies to the goods • Transaction is a purchase transaction
Tax box allocation rules	<p>Define a rule that assigns tax box number 11 when these conditions mentioned are met.</p>

In this example, your company is registered in Italy for tax purposes, and does business with Italian suppliers. You must report the recoverable taxable amount for purchase transactions from Italian suppliers that are taxed on the standard VAT rate. The tax authority requires that you report these amounts using tax box number 11.

Define Tax Reporting Codes

Use the Create Tax Reporting Type page to define tax boxes. Use these tax boxes to report the tax and taxable amounts of all eligible transactions to the tax authorities.

Perform these steps to create a tax reporting type:

1. Go to the Manage Tax Reporting Types page.
2. Click the **Create** icon.

3. Enter the tax reporting type code and name.
4. In the **Tax Reporting Type Purpose** field, select **Tax box allocation**.
5. In the Tax Reporting Codes section, click the **Add Row** icon and then enter these values:

Tax Reporting Codes	Description	Amount Sign	Box Type	Effective Start Date
11	Provide a description for the tax reporting code.	Plus	Recoverable taxable amount box	1/1/70

Define a Tax Determining Factor Set

Various Determining Factor Classes, such as Derived, Registration, and Geography, are used to define the tax determining factor sets.

Here's what you do to define a tax determining factor set:

1. Go to the Manage Tax Determining Factor Sets page.
2. Click the **Create** icon.
3. Enter the tax determining factor set code and name.
4. In the **Set Usage** field, select **Tax box allocation rule**.
5. Enter these values in the **Associate Tax Determining Factors** table:

Determining Factor Class	Tax Class Qualifier	Determining Factor
Derived		Tax Rate Name
Geography	Ship from	Country
Geography	Ship to	Country
Registration	Bill-from party	Registration Status
Transaction generic classification	Level 1	Transaction Business Category

Define a Tax Condition Set

Tax condition sets help you map the Tax Determining Factor Set using specific values.

In this example, you provide specific values that are associated with the determining factors defined in the previous step.

Perform these steps to define a tax condition set:

1. Go to the Manage Tax Condition Sets page.
2. Click the **Create** icon.
3. Enter the tax condition set code and name.

4. In the **Tax Determining Factor Set Code** field, select the tax determining factor set you defined earlier.
5. Enter these values in the **Tax Condition Set Details** table:

Tax Determining Factor Class	Tax Class Qualifier	Tax Determining Factor Name	Operator	Value or From Range
Transaction generic classification	Level 1	Transaction Business Category	Equal to	PURCHASE_TRANSACTION
Registration	Bill-from party	Registration Status	Equal to	REGISTERED
Geography	Ship to	Country	Equal to	Italy
Geography	Ship from	Country	Equal to	Italy
Derived		Tax Rate Name	Equal to	IT VAT STANDARD RATE

Define Tax Box Allocation Rules

Finally, you can define the tax box allocation rules. Use the tax reporting type and tax determining factor set you defined in the earlier steps.

Here's what you do to define tax box allocation rules:

1. Go to the Manage Tax Box Allocation Rule page.
2. Click the **Create** icon.
3. Enter these values in the Rule Details section on the Tax Determining Factors page:

Field	Value	Notes
Configuration Owner	Global configuration owner	Decide whether you want to define rules globally or for a specific legal entity.
Tax Regime Code	IT VAT	
Tax	IT VAT	
Rule Code	TBA Domestic purchase rate	
Report Periodicity	Periodic allocation	
Rule Name	TBA Domestic purchase transaction	

Field	Value	Notes
Start Date	1/1/70	
Tax Reporting Type		Select the name of the tax reporting type that you gave while defining tax reporting type.

- In the Tax Determining Factor Set section, select the tax determining factor set that you defined in the previous step as the **Code**.

You can see the tax determining factor set details that you provided earlier in the Tax Determining Factor Set Details table.

- Click **Next**.

Use the Tax Condition Set page to associate the Tax Condition Set created in the previous step with the tax box allocation rule.

- Select the **Tax Condition Set Code** that you specified while defining the tax determining factor set in the previous step.
- Enter the **New Condition Set Order** as 1.
- Click the **Selected Results** button.

Select the tax boxes you defined while creating the tax reporting type. This action associates these tax boxes to the tax box allocation rule.

- Select the **Enabled** check box.

- Click **Save and Next**.

Use the Rule Status and Order page to set the order of the tax box allocation rules.

- Select the **Enabled** check box for the rules you want to apply.

You can also enter new rule order for the tax box allocation rules you see, or leave the order unchanged.

- Click **Submit**.

Run the Tax Box Allocation process. It applies the tax box allocation rule to the invoice and assigns tax box number 11 to the invoice. You can review this using the Tax Allocation Listing Report.

Related Topics

- [Tax Box Allocations](#)
- [Tax Box Allocation Rules](#)
- [How You Use Tax Reporting Type for Tax Box Allocation Rules](#)

Manage Letter of Intent Limits for Italy

Supplier Exemptions for Italy

In Italy, export transactions are exempted from value-added tax (VAT).

Companies classified as regular exporters have more input VAT than output VAT. They can request their suppliers to not charge VAT on transactions for export-related goods. Italian law lets you claim an exemption if you meet certain legal requirements.

These legal requirements are:

- Your regular exporter ratio is higher than 10 percent.
- The value of goods and services purchased without VAT charges is lower or equal to your exemption limit.
- You declare all export activities to your tax authorities.

The exemption limit is the total VAT exemption amount that a regular exporter can claim to its suppliers. A regular exporter can avoid purchasing and importing of goods and services without VAT up to the determined amount or ceiling. This exemption process is considered the Letter of Intent process.

For each year, the initial exemption limit is the sum of all reported export invoices of the previous year. You can allocate your yearly exemption limit among different suppliers. To each supplier:

- Send a Letter of Intent indicating the exemption amount.
- Request them not to charge tax when they send the invoices.

At the end of the year, if your total exempt purchases of goods and services is higher than your exemption limit, you incur administrative sanctions and penalties.

Exemption Limit Types

Exemption limits are of two types:

- **Annual:** The exemption is manually calculated at the beginning of the year. The calculation is based on the sum of exemption limits for all the reported export invoices of the previous year. Companies can allocate the yearly exemption limit among different suppliers. Send Letters of Intent to each supplier that indicate the exemption amounts and request that they do not charge tax when they send the invoices.
- **Monthly:** The exemption is manually calculated at the beginning of each month. The calculation is based on operations in the previous 12 months. This method is used frequently by regular exporters as it allows for progressive increase of exports since it's calculated monthly.

Once exemption limits are defined for a legal entity, the exemption limit type cannot be changed during a calendar year.

Exemption limits can be adjusted during the year to:

- Reflect the increase or decrease in export activities.
- Changes in the VAT exemption amount as agreed with the tax authorities.

Exemption Process

The following outlines the steps in the process:

1. Define the exemption type and exemption limit for the legal entity and calendar year.
2. For a supplier, create and print a Letter of Intent specifying the limit. The Letter of Intent can also be suspended or revoked, and sent to the supplier requesting that the supplier charge VAT on invoices. An inactive letter can be returned into active status if needed.

A Letter of Intent can be created for a particular supplier site or for all sites. Define a Letter of Intent:

- a. Select the Manage Tax Exemptions task.
 - b. Search for third-party tax profiles for which you want to define the Letter of Intent.
3. As a customer, receive and register the Letter of Intent. You can set the status of the letter to active, revoked, suspended, or inactive.

Register the Letter of Intent on a particular site or on all the sites.
 4. Generate Letter of Intent registers and reports to track the exemption amount consumed by the suppliers.

FAQs for Manage Letter of Intent Limits for Italy

How do I apply exemption limits to invoices?

Create a tax reporting type and codes for exemption letters. Select Tax exemptions as the tax reporting type. When you create letters of intent, assign a letter of intent to each tax reporting type and code you defined.

At the invoice distribution level, assign a letter of intent number to all appropriate invoice lines. When you run the Letter of Intent reports, the report logic selects all invoices with the related tax reporting codes.

Can I adjust the monthly limits once they're created?

Use the Adjust Exemption Limit dialog box to modify, add or subtract either the monthly exemption limit or annual exemption limit. For example, you want to reduce the current month limit by 25,000 EUR. Enter -25,000 in the Adjustment field.

The application subtracts 25,000 from the current month amount.

What are the letter types for supplier exemptions for Italy?

To assign exemption limits to the supplier, enter a letter type in the Letter Type field.

Here are the letter types you can use:

- **Exempted Amount:** Exemption letter with exemption limit printed.
- **Exempted Period:** Exemption letter with a date range.

- **Specific Operation:** Customs letter for a single transaction.

Note: The default type is **Exempted Amount**, which is the only type that also prints the exemption limit amount.

3 Receivables

Reversals

How Automatic Receipts Are Reversed

Use the Automatic Receipts Reversal process to identify the rejected settlements in a settlement batch and reverse the corresponding receipts. The process only reverses automatic receipts, not manual receipts.

Settings That Affect Reversal of Automatic Receipts

Before you can reverse automatic receipts in a settlement batch, you must map the ISO rejection codes to a reversal category. This mapping is used to derive the reversal category for reversing the receipt.

Use the Manage Reversal Reason to Category Mappings setup task to map the ISO rejection codes with corresponding reversal categories.

How Receipts are Reversed

When a bank can't process an automatic remittance of a record, the record is sent back for reversal. The returned record consists of two bank files:

- Reversal file - pain message 002.001.03. This message provides technical details of the reversals that are needed to reverse a receipt.
- Bank statement files CAMT-053.

The following steps outline the reversal process:

1. The Retrieve Funds Capture Acknowledgments process in Payments processes the pain message and sends information on the rejected receipts to Receivables.
2. The Automatic Receipts Reversal process receives the information on the rejected receipts and looks for the mapping between the rejection code and reversal category.
3. If a mapping exists for the rejection code, the corresponding receipt is reversed. If a mapping doesn't exist, the status of the corresponding receipt is set to Confirmed.
4. To reverse receipts that are set to Confirmed, you must define the mapping and run the Automatic Receipts Reversal process to reverse the corresponding receipts.

Note: Reconciled receipts aren't reversed by the Automatic Receipts Reversal process. You must manually unreconcile the receipts before reversing them.

5. After the Automatic Receipts Reversal process completes, the Reversal Status Report is generated. Use the report to review the automatic receipt reversals processed in a settlement batch. The report displays details of the:
 - Receipts that are reversed along with the reversal reason
 - Receipts that aren't reversed and the reason they weren't reversed

6. The report is automatically run after the Automatic Receipts Reversal process. However, you can also run the report manually.

Related Topics

- [ISO Rejection Code Mapping to Reversal Categories](#)
- [How Settlement Batches Are Processed](#)
- [Overview of the Reversal Status Report](#)

ISO Rejection Code Mapping to Reversal Categories

To automatically reverse receipts in a settlement batch, you must map the ISO rejection codes to a reversal category. This mapping is used to derive the reason for reversing a receipt.

Use the Manage Reversal Reason to Category Mappings setup task to map the ISO rejection codes with the corresponding reversal categories.

Configure ISO Rejection Codes as Reversal Reasons

Before you begin, ensure that the ISO codes appear in the **Reversal Reason** list on the Manage Reversal Reason to Category Mappings page. Define the ISO codes as lookups of the CKAJST_REASON lookup type.

To configure ISO rejection codes as reversal reasons:

1. Navigate to Setup and Maintenance.
2. Search for the Manage Receivables Lookups task.
3. Click the **Go to Task** icon.
The Manage Receivables Lookups page appears.
4. Enter CKAJST_REASON in the **Lookup Type** box and click the **Search** button.
5. Click the **Add Row** icon that appears on the **Financials Generic Lookup Type: CKAJST_REASON** table.
6. Enter the ISO rejection code in the **Lookup Code** box.
7. Enter the meaning and description for the rejection code in the **Meaning** and **Description** boxes.
8. Click the **Enable** box so that the rejection code appears as the reversal reason on the Manage Reversal Reason to Category Mappings page.
9. Repeat steps 5 through 8 to configure other ISO rejection codes.
10. Click the **Save and Close** button when you complete configuring all the ISO rejection codes.

Map Rejection Codes to Reversal Categories

To map the ISO rejection codes to reversal categories:

1. Navigate to Setup and Maintenance.
2. Search for the Manage Receivables Reversal Reason to Category Mappings task.
3. Click the **Go to Task** icon.
The Manage Reversal Reason to Category Mappings page appears.
4. Click the **Add Row** icon.
5. Select the ISO rejection code from the **Reversal Reason** list.
6. Select the category from the **Reversal Category** list.

7. Click the **Enabled** box to enable the mapping between the reversal reason and reversal category.
8. Enter the **Payment Standard** identifier of the established standard associated with the reversal reason.
9. Repeat steps 4 to 8 to map other ISO rejection codes.
10. Click the **Save and Close** button when you complete mapping all the ISO rejection codes.

Related Topics

- [How Automatic Receipts Are Reversed](#)

4 Submit Online VAT Reporting for Spain

Overview

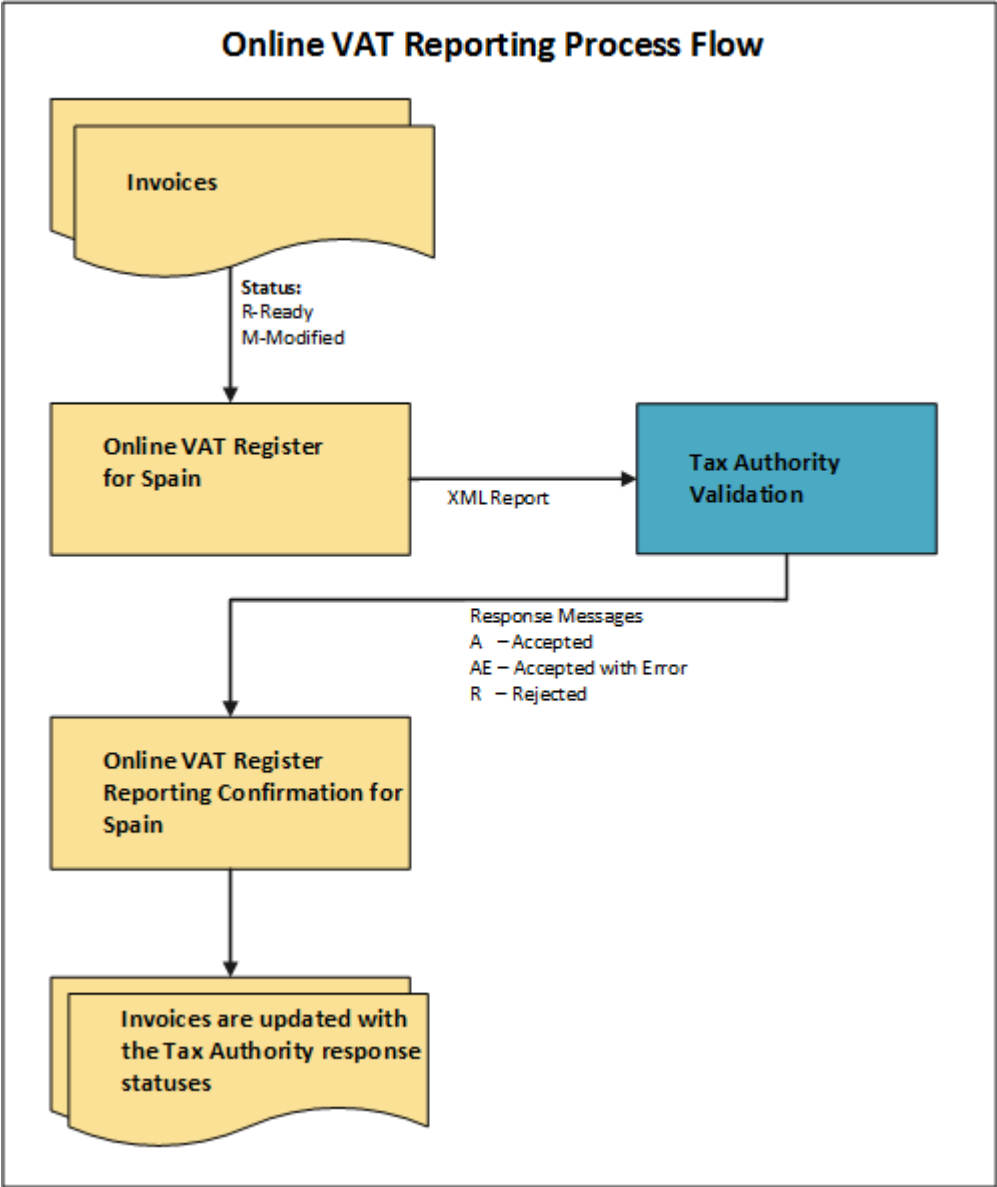
Online VAT Reporting for Spain

Companies in Spain with an annual turnover of above 6 million Euros, can use the following feature to report VAT information to the Spanish tax authorities:

- Online VAT Reporting for Spain: electronically delivers VAT registers to the Spanish tax authorities.
- Online VAT Register Reporting Confirmation for Spain: reflects the acceptance status on the financial documents that are reported to the tax authorities.

You can also correct and resubmit the financial documents.

The following figure demonstrates the Online VAT Reporting process flow:



Online VAT Reporting for Spain lets you perform these tasks:

- Specify mandatory reporting information that are specific to VAT reporting for Spain with additional regional fields.
- Create an XML file in a predefined format for reporting transactions.
- Update the transaction reporting status based on the confirmation message received from the Spanish tax authorities.

The following table explicates the various processes associated with the Online VAT Reporting for Spain feature:

Process	Description
Online VAT Register Reporting for Spain	Creates XML files for the following registers:

Process	Description
	<ul style="list-style-type: none"> Issued invoices Received invoices Selected Intra-EU transactions Payments Receipt collections
Online VAT Register Reporting Confirmation for Spain	Updates transactions with the response message details
Annual Online VAT Reporting for Spain	Creates XML files for the Cash Collection register.
Annual Online VAT Response for Spain	Updates customer accounts and sites that were reported to the tax authority with the corresponding confirmation information.
Annual Online VAT Investment Goods Register Reporting for Spain	Creates XML files for the Investment Goods register.

Tax Setup for Spain

How You Assign a Transaction Type for Online VAT Reporting

Assign a transaction type to your transactions that are used for online VAT reporting in Spain using the document fiscal classification. The document fiscal classification is used to capture the mandatory tag Document Type.

You can select a value from a set of new document fiscal classification values during transaction entry at the header level for both Payables and Receivables. You can also use this value in your import spreadsheets for both Payables and Receivables if you create your transactions through import.

The following table lists the values of document fiscal classification:

Code	Meaning
ORA_F1	Invoice
ORA_F2	Simplified invoice or ticket
ORA_R1	Rectification invoice- art.80 three LIVA- tender
ORA_R2	Rectification invoice- art.80 three LIVA- bad debts
ORA_R3	Rectification invoice- rest art. 80 one and two

Code	Meaning
ORA_F3	Invoice issued instead of invoiced and declared simplified invoices
ORA_F4	Summary journal of invoices
ORA_F5	Imports
ORA_F6	Other accounting transactions

Note: The first two characters of the meaning are used in the corresponding block of the XML message. If you don't enter a value, the record is rejected.

Related Topics

- [Online VAT Reporting for Spain](#)

Associate Tax Reporting Codes to Tax Rates

Tax reporting types and codes are a part of setting up the Online VAT Reporting for Spain feature.

Note: The values are predefined in the application after you complete the setup. You can then associate the codes to your tax rates to perform online VAT reporting.

Tax Reporting Type

The tax reporting type ORA_JEES_SII_TAX_GROUP_TYPE is predefined in the application.

Tax Reporting Codes

This table lists the tax reporting codes that are predefined in the application:

Tax Reporting Code	Description
ORA_NS	Not Subject
ORA_S1	Subject Not Exempt
ORA_S2	Subject Not Exempt Reverse Charge
ORA_SE	Subject Exempt

Associating Tax Reporting Codes with Tax Rates

To associate tax reporting codes with tax rates, do the following:

1. Navigate to the **Setup and Maintenance** work area.
2. Search for the **Manage Tax Rates and Tax Recovery Rates** task.
3. On the **Manage Tax Rates and Tax Recovery Rates** page, search for the tax rate.
4. On the **Tax Reporting Code** tab, select the tax reporting code.
5. Select **ORA_JEES_SII_TAX_GROUP_TYPE** as the **Tax Reporting Type**.
6. Click **Submit**.

Related Topics

- [Online VAT Reporting for Spain](#)

Define Tax Exemptions

Online VAT Reporting has specific requirements for reporting tax exemptions, which are applied to your supplier and customer invoices.

Prerequisites

The following table describes the navigation of the setup items associated with tax exemptions: Ensure that the **Allow tax exemptions** option is selected for the following setup items before you define tax exemptions.

Setup Item	Navigation	Allow Tax Exemptions
Tax regimes	Navigator> Setup and Maintenance> Manage Tax Regimes	Yes
Taxes	Navigator> Setup and Maintenance> Manage Taxes	Yes
Tax rates	Navigator> Setup and Maintenance> Manage Tax Rates and Tax Recovery Rates	Yes
Tax statuses	Navigator> Setup and Maintenance> Manage Tax Statuses	Yes

Define Tax Exemptions

You can define tax exemptions either at the third party or the third-party site level. To define tax exemptions, do the following:

1. Provide a **Party Name** for your third party. The third party can either be a supplier or a customer.
2. In the **Exemption Information** section, enter the **Tax Regime Code**, **Configuration Owner**, and **Start Date**.
3. In the **Exemption Type and Percentage** section, enter the **Exemption Percentage**.

Tip: Enter **100** as the **Exemption Percentage** if the transactions are fully exempt from taxes.

4. Provide additional information as applicable for the third party.

Related Topics

- [Online VAT Reporting for Spain](#)
- [Associate Tax Reporting Codes to Tax Rates](#)

Set Up Receivables for Write-off and Cash Collections

This example demonstrates how to define an activity with the adjustment type that is to be reserved for collection write-offs.

Perform the following steps to define the activity:

1. On the **Setup and Maintenance** work area, search for the **Manage Receivables Activities** task.
2. Click **Create**.
3. On the Manage Receivables Activities page, complete the fields as shown in the following table:

Field	Value
Business Unit	Vision Spain
Name	Write off for ES Online VAT
Activity Type	Adjustments
GL Account Source	Activity GL account
Activity GL Account	Enter the account you want to use
Tax Rate Code Source	None

You must define the receipt method for cash collections before you report the annual cash collections.

Set Up Receipt Method for Cash Collections

Perform the following steps to set up the receipt method for cash collections:

1. On the **Setup and Maintenance** work area, search for the **Manage Receipt Classes and Methods** task.
2. Click **Edit**.

- Enter values in the fields as shown in the following table:

Field	Value
Regional Information	Online VAT Reporting for Spain
Cash Collections	Yes

All receipts that you enter through this method are now selected for cash collections reporting.

Related Topics

- [Define Deferred Tax Rules and Rates](#)
- [Define Period Tag](#)

Define Deferred Tax Rules and Rates

The Online VAT reporting feature to report transactions requires payments for transactions with deferred tax rates. Define your tax rules and rates for deferred tax to ensure that you meet the tax requirements.

Prerequisites

To define ES VAT STANDARD DEF RATE in the application:

- Navigate to the Manage Tax Rules page.
- Enter the values as displayed in the following table:

Field	Value
Determine Tax Rate Rules	ES VAT STANDARD DEF TAX RATE
Rule Code	ES VAT STANDARD DEF RATE

- In the **Tax Condition Set** tab, enter **Tax Conditions ES STD DEF RATE** for **ES VAT STANDARD DEF TAX RATE**.

To set up ES VAT STANDARD DEF RATE:

- From the **Setup and Maintenance** work area, search for the Manage Tax Rates and Tax Recovery Rates page.
- Click the **Tax Condition Set** tab, and enter data in the following fields:
 - **Tax Determining Factor Class**
 - **Tax Determining Factor Name**
 - **Operator**
 - **Value for From Range**
- Click **Submit**.

Related Topics

- [Online VAT Reporting for Spain](#)
- [Define Period Tag](#)

Define Period Tag

The Period tag is a mandatory field in the Online VAT Reporting Received Invoices template.

Use either the Payables Invoice Date or the Payables Invoice Accounting Date to determine the period value for an invoice.

Enable Period tag

To enable the Period tag, perform the following steps:

1. On the **Setup and Maintenance** work area, search for the **Manage Standard Lookups** task.
2. In the **Lookup Type** field, search for **ORA_JEES_SII_AP_PERIOD_OPTION**.

Note: The Payables Invoice Date is enabled by default. You must enable only one value at a time.

Related Topics

- [Online VAT Reporting for Spain](#)

Transaction Numbering Setup

Set Up Transaction Numbering

Transaction numbering consists of these setups:

- Document sequence setup
- Delimiter setup

Set Up Document Sequence

Create all transactions with a sequence name and number to comply with the country tax reporting requirements. Use the standard document sequencing feature to meet this requirement. To implement the standard document sequencing feature for all or part of the issued invoices, you must complete the document sequence setup for Receivables.

Tip: Select the **Copy document number to transaction number** option for the transaction source to use the document sequence name and number for your transaction numbering through standard functionality in any of your batch sources. If you want to report transactions numbers that are created by the third-party transaction source, don't select the **Copy document number to transaction number** option for the transaction source.

To define the document sequence for Receivables, do the following steps:

1. On the **Setup and Maintenance** work area, search for the **Manage Transaction Sources** task.
2. Click **Edit**. The Edit Transaction Source page opens.
3. In the **Source Defaults** section, select the **Copy document number to transaction number** option, and click **Save**.

You can also define document sequences for your Payables invoices on the Manage Document Sequences page. However, you can't submit these values to the tax authorities.

Note: Transaction numbers are defined as a document sequence name, followed by a delimiter and the document sequence number. You can define the character for the delimiter by using the `ORA_JEES_SII_DELIMITERS` lookup type.

Set Up Delimiter

To create transaction numbers using the document sequence name and number, do the following:

1. From the **Setup and Maintenance** work area, navigate to the Manage Standard Lookups page.
2. In the **Lookup Type** field, search for **ORA_JEES_SII_DELIMITERS**.

Ensure that you have enabled only one of these delimiter values:

- `ORA_ASTERISK`
- `ORA_COLON`
- `ORA_COMMA`
- `ORA_FORWARD_SLASH`
- `ORA_HYPHEN`
- `ORA_PERIOD`
- `ORA_PIPE`
- `ORA_SEMICOLON`
- `ORA_SPACE`
- `ORA_UNDERSCORE`

Note: The delimiter setup doesn't impact the format of the transaction numbers created by the third party system for the imported invoices.

Related Topics

- [Online VAT Reporting for Spain](#)

Suppliers and Customers

Define Taxpayer Identifiers and Tax Registration Numbers for Suppliers and Customers

You can enter taxpayer ID and tax registration number for your suppliers and customers.

Suppliers

Perform the following tasks to enter taxpayer ID and tax registration numbers for your suppliers:

1. Navigate to the Manage Suppliers page.
2. Click **Create**.
3. On the Create Supplier page, enter values for the fields that are listed in the following table:

Field	Value
Supplier	Enter the name of the supplier
Business Relationship	Spend Authorized
Tax Organization Type	Corporation
Tax Country	Spain
Tax Registration Number	Enter a tax registration number that you want to apply to the supplier.
Taxpayer ID	Enter a taxpayer ID that you want to apply to the supplier.

You can only enter the Taxpayer ID for the party level, and use it for registration numbers, such as taxpayer ID, passport number, and country official document number. You can enter the Tax Registration Number at party and party site tax profile or tax registration levels. For Tax Registration Number retrieval Party site level takes precedence over party level whereas tax registration level has precedence over tax profile level. You can enter the tax registration number at the tax registration level only if the supplier is a company in Spain. If the supplier is not a company in Spain, you must enter the tax registration number at the tax profile level.

If the supplier is registered in a country that is outside the European Union, select **Online VAT Reporting for Spain** as the **Regional Information**, and **Passport number** as the **Code** on the supplier site page. You can enter the Taxpayer ID type at either the site or the party level. If the taxpayer ID type is entered at both levels, the site level takes precedence.

Customers

Perform the following tasks to enter taxpayer ID and tax registration numbers for your customers:

1. Navigate to the Manage Customers page.
2. Click **Edit**.
3. On the Edit Customer page, enter the **Taxpayer Identification Number**. You can enter the tax profile and tax registration for the customer party or party sites or both.

For Intra-EU customers, enter the tax registration number at the party tax profile for the customer party or account site. If the customer is registered in a country that is outside the European Union, select **Online VAT Reporting for Spain** as the **Regional Information**, and **Passport number** as the **Code** on the customer site page. You can enter the Taxpayer ID type at either the site or the party level. If the taxpayer ID type is entered at both levels, the site level takes precedence.

Related Topics

- [Online VAT Reporting for Spain](#)

Associate Additional Special Regimes to Invoices

You can associate multiple added special regimes to your invoices.

To associate 01 as the primary special regime and 02 as the added special regime:

1. On the **Setup and Maintenance** work area, search for the **Manage Standard Lookups** task.
2. In the **Lookup Type** field, search for **ORA_JEES_ISS_SPECIAL_REGIME** or **ORA_JEES_REC_SPECIAL_REGIME**.
3. Use this format:

Lookup Code Format	Example
Primary Special Regime, Additional Special Regime 1, Additional Special Regime 2	01,02,03

Note: If you create your transactions using import, you can also enter these values in your import spreadsheets for both Payables and Receivables.

Related Topics

- [Online VAT Reporting for Spain](#)

Accounts Payable

Online VAT Reporting for Supplier Invoices

Supplier invoices consist of mandatory and optional information. Enter the following mandatory information for each supplier invoice:

- Document Fiscal Classification: Enter a unique value in the **Invoice Header** section.
- Description: Enter a description for the supplier invoice.
- Regional Information: Enter **Online VAT Reporting for Spain**. The transaction can be reported through the Online VAT Reporting for Spain process when you associate this context to the transaction.
- Transaction Status: Select **Ready**. A null value is also considered as ready for submission for a new transaction.
- Special Regime: Select one of the predefined values, or enter a new value.

You can also enter the following optional information for the global descriptive flexfields:

- Third Party Invoice: Enter **Yes** or **No**. The default value is No.
- Intra-EU Declared Key: Enter **R** or **D** depending on the application. R stands for Sender, and D stands for Declarer.
- Intra-EU Subtype: Enter **A** or **B** to classify the transaction for the Special Intra-EU Transactions register. The default value is Null. If you enter values in both the Intra-EU Declared Key and Intra-EU Subtype fields, the transaction is selected for Special Intra-EU Transactions register.
- Invoice Recording Date: Enter a date in this field to override the invoice accounting date value printed in the XML message. If the field is left blank, the invoice accounting date is printed for your Payables invoices.
- Document Type Override: Select the appropriate value in this field to change the invoice type of your invoice. The Document Type Override field lists the same values that are listed in document fiscal classification. The XML message prints the value entered in this field for the corresponding invoice.
- Last Document Number of Summary Invoice: Enter a value if the document type ID is F4. Enter the first invoice number of the summary invoice in the Invoice Number field and the last invoice number in this field.
- Date Transaction Performed: Enter a value if you want to use a different date.
- Reporting Period: Enter a period to change the period calculated from the invoice date or accounting date based on the value you have assigned through the lookup. You can enter any calendar periods from this list: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, and 12.

Note: Don't change the value in the **Regional Information** field after it's set to **Online VAT Reporting for Spain**. If you change the context value, you can't report this transaction through the online register process.

After you have entered the value, validate and account the supplier invoice.

Related Topics

- [Online VAT Reporting for Spain](#)

Create Rectification Invoices

You can submit the rectification invoices for invoices that you have already submitted to the tax authority. You can create and submit a rectification invoice using either of these methods:

- Substitution
- Rectification

Creating a Rectification Invoice by Substitution

You can create an invoice that substitutes the original invoice. To create an invoice by substitution:

1. Navigate to **Invoices** from **Payables**, and create an invoice. You must report the original invoice details for the substitute invoice.
2. In the **Regional Information** field, enter **Original Invoice Number**.
3. Select **S** as the **Rectification Type**.
4. Cancel the original invoice or reverse all invoices lines of the original invoice.

Creating a Rectification Invoice by Rectification

To create an invoice by rectification:

1. Create a credit memo transaction and associate one of the rectification types, such as R1.
2. Enter **I** as the **Rectification Type**. I stands for difference.

Related Topics

- [Online VAT Reporting for Spain](#)
- [Retroactive Reporting](#)

Accounts Receivable

Online VAT Reporting for Transactions

Transactions selected for reporting VAT consist of mandatory and optional setups.

Perform these mandatory steps for each transaction:

1. In the **Document Fiscal Classification** field, enter a unique name in the **Transaction Header** section.
2. Enter a **Description** for the transaction.
3. In the **Regional Information** field, select **Online VAT Reporting for Spain**. You can now report this transaction through online VAT submission.

Note: Do not change the value in the **Regional Information** field once it is set to **Online VAT Reporting for Spain**. If you change the context value you cannot report this transaction through the online register process.

4. From the **Transaction Status** field, select **Ready**. A null value is also considered as ready for submission for a new transaction.
5. In the **Special Regime** field, select one of the predefined values, or enter a new value.
6. Enter the optional information for these global descriptive flexfields:
 - a. **Third Party Invoice**: Enter **Yes** or **No**. No is the default value.
 - b. **Intra-EU Declared Key**: Enter **R** or **D** depending on the application. R stands for Sender, and D stands for Declarer.
 - c. **Intra-EU Subtype**: Enter **A** or **B** to classify the transaction for the Special Intra-EU Transactions register. The default value is Null. If you enter values in both the Intra-EU Declared Key and Intra-EU Subtype fields, the transaction is selected for Special Intra-EU Transactions register.
 - d. **Document Type Override**: Select the appropriate value in this field to change the invoice type of your invoice. The Document Type Override field lists the same values that are listed in document fiscal classification. The XML message prints the value entered in this field for the corresponding invoice.
 - e. **Last Document Number of Summary Invoice**: Enter a value if the document type ID is F4. Enter the first invoice number of the summary invoice in the Invoice Number field and the last invoice number in this field.
 - f. **Property Location**: Select the location from the list of values if the transaction is for rental property.
 - g. **Date Transaction Performed**: Enter a value if you want to use a different date.
 - h. **Reporting Period**: Enter a period to change the period calculated from the invoice date or accounting date based on the value you have assigned through the lookup. You can enter any calendar periods from this list: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, and 12.

What to do next

After you have completed the setup, validate and account the transactions.

Related Topics

- [Online VAT Reporting for Spain](#)
- [Retroactive Reporting](#)

How can I write off remaining balances for Receivables?

After creating a Receivables activity for write-offs, you can write off any remaining balance through a specific type 03 adjustment.

You can use the type 03 adjustment for uncollected or unpaid limit tax date or mandatory tax date due to bankruptcy. You must update the Adjustment Record to **Submitted** to avoid multiple submissions of the same adjustment.

Related Topics

- [Online VAT Reporting for Spain](#)

How You Create Rectification Transactions

You can submit the rectification transactions for invoices that you have already submitted to the tax authority.

You can create and submit a rectification transaction using either Substitution or Rectification method.

Create a Rectification Transaction by Substitution

You can create a transaction that substitutes the original transaction.

To create an invoice by substitution, follow these steps:

1. Navigate to **Billing** from **Receivables**, and create a rectification transaction. Mark the transaction as R1 to R5 according to the document fiscal classification.
2. Enter **Original Invoice Number** in the **Regional Information** field.
3. Select **S** as the **Rectification Type**.
4. Credit the original transaction.
5. Select **On Hold** for the Credit Memo to avoid reporting a duplicate rectification.

Creating a Rectification Transaction by Rectification

Create a credit memo to create a transaction by rectification. You can use any of these methods to create a transaction by rectification:

- Method 1:
 - a. Create a credit memo, and apply it to the transaction you want to rectify.
 - b. Assign one of the rectification codes from R1 to R5 to the credit memo transaction.
 - c. Your credit memo is submitted with the rectification type codes.
- Method 2:
 - a. Select the original transaction, and click the **Credit Transaction** option.
 - b. The details of the matched transaction including the transaction type from Document Fiscal Classification is inherited. You cannot update the transaction.
 - c. Your credit memo is submitted with the transaction type of the original transaction. The default value of the **Rectification Type** is **I** but you can change the value in the **Document Type Override Regional Context** field.

Related Topics

- [Online VAT Reporting for Spain](#)

Submit Online VAT Reporting for Spain - Addition

Use the Online VAT Reporting for Spain process to report VAT online.

Use **Addition** as the **Communication Type** to report new transactions, which are in the **Ready** or **Null** status, for tax reporting. You can submit the Online VAT Reporting for Spain process daily, every other day, or multiple times a day.

Complete these steps to submit Online VAT reporting for Spain:

1. Navigate to the **Scheduled Processes** work area, and submit the **Online VAT reporting for Spain** process.

2. On the **Process Details** dialog box, enter the parameters in this table:

Field	Value
Tax Registration Number	Enter the tax registration number.
Currency	Select your reporting currency. The default value is the ledger currency of the primary ledger. Note: The Reporting/Secondary Ledger Name is activated only if the currency is NOT the ledger currency.
Register Type	Select any of these register types: <ul style="list-style-type: none"> ○ Issued invoices register ○ Received invoices register ○ Intra-EU invoices register ○ All
From Date	Select a date.
To Date	Select a date.
Communication Type	Select Addition .
Selection Mode	Select one of these options: <ul style="list-style-type: none"> ○ Review: To verify your report before submission. ○ Report: To submit your report directly.

This table displays the processes that are submitted depending on the register selected as the parameter:

Register Name	Processes Submitted	Entities Updated After Submission
Issued Invoices Register	Invoices for the Issued Invoices Register	Receivables Invoices
Issued Invoices Register	Collections for the Received Invoices Register	Receipt Applications
Received Invoiced Register	Invoices for the Received Invoices Register	Payables Invoices
Received Invoiced Register	Payments for the Received Invoices Register	Payment Applications
Selected Intra-EU Transactions Register	Selected Intra-EU Transactions Register	Receivables and Payables Invoices

Register Name	Processes Submitted	Entities Updated After Submission

Use the Online VAT Reporting for Spain process to perform these actions:

- Select Issued Invoices Register as the Register Type. The process then selects the AR transactions in the modified status and generates an output file in a predefined format for the register type. The process also initiates payments message creation for any payments corresponding to deferred tax transactions in the selected date range.
- Select Review as the Selection Mode to get XML messages for your review. These messages indicate the review only status, and must not be submitted to the tax authority.
- Select Report as the Selection Mode so that the XML messages are created for submission. These messages are submitted to the tax authority. The transactions and payment applications are also updated as submitted. The transaction status is updated as submitted.
- Update the transactions you have modified by updating transaction status at header level as Modified. You can correct the data on the transactions, save the transaction and then submit the Online VAT Reporting for Spain process in Modified mode. If you do not want to submit a transaction that is returned by tax authorities, change the transaction status to **On Hold** to prevent the transaction from being submitted when you run the process.

Related Topics

- [Online VAT Reporting for Spain](#)

Submit Online VAT Reporting for Spain - Modified

You can use the process to report modifications on your already submitted records. Transactions with 'M: Modified' status are selected and processed. Submit any time after you assign 'M' status to several transactions and when you want to report these modifications to the Tax Authority.

Use **Addition** as the **Communication Type** to report new transactions, which are in the **Ready** or **Null** status, for tax reporting. You can submit the Online VAT Reporting for Spain process daily, every other day, or multiple times a day.

Complete these steps to submit Online VAT reporting for Spain:

1. Edit the transaction that you want to modify.
2. Update Transaction Status at header level as 'M' (Modified).
3. Do other allowed changes on your transaction. For example, you may want to correct invalid tax registration number for your customer.
4. Save the transaction.
5. Repeat similar changes on all transactions that you want to re-submit.
6. Submit Online VAT Reporting for Spain in the 'Modified' mode.
7. On the **Process Details** dialog box, enter the parameters in this table:

Field	Value
Legal Entity or First Party TRN	Enter the Legal Entity or First Party TRN (LoV lists LEs associated to the Ledgers that you have the access to).

Field	Value
Reporting Currency	<p>Select your reporting currency. The default value is the functional currency of the primary ledger.</p> <p>Note: The Reporting/Secondary Ledger Name is activated only if the currency is NOT the ledger currency.</p>
Register Type	<p>Select any of these register types:</p> <ul style="list-style-type: none"> ○ Issued invoices register ○ Received invoices register ○ Intra-EU invoices register ○ All
From Date	Select a date.
To Date	Select a date.
Transaction Status	Select Modified for reporting the modifications to transactions that are already submitted.
Selection Mode	<p>Select one of these options:</p> <ul style="list-style-type: none"> ○ Review: To verify your report before submission. ○ Report: To submit your report directly.

Use the Online VAT Reporting for Spain process to perform these actions:

- If Register Type is **Issued Invoices Register**, the process selects AR transactions that have **M (Modified)** status and generates an output file in a predefined format for this register type. The process also initiates payments message creation for any payments corresponding to deferred tax transactions in the selected date range.
- If the Selection Mode is **Review**, the XML messages are created for your review. These messages indicate review only status and should not be submitted to the Tax Authority.
- If the Selection Mode is **Report**, the XML messages are created for submission. These messages are submitted to the Tax Authority. The transactions and payment applications are updated as submitted if the Selection Mode is **Report**.

The transactions and payment applications are updated as submitted if the Selection Mode is 'Report'.

Transaction Status (GDF) is updated as 'S' (Submitted)

Date Last Updated is updated with the system date.

This table shows the processes that are submitted depending on the register selected as parameter:

Register Name	Processes Submitted	Entities Updated After Submission
Issued Invoices Register	Invoices for the Issued Invoices Register	Receivables Invoices
Issued Invoices Register	Collections for the Received Invoices Register	Receipt Applications
Received Invoiced Register	Invoices for the Received Invoices Register	Payables Invoices
Received Invoiced Register	Payments for the Received Invoices Register	Payment Applications
Selected Intra-EU Transactions Register	Selected Intra-EU Transactions Register	Receivables and Payables Invoices

How to Exclude Transactions from Immediate Submission

If you want to postpone submission of a transaction (which is in Ready status), query the transaction and edit it.

Follow these steps:

1. Change Transaction Status as O (On hold).
2. After you decide that the transaction is ready for submission, edit the transaction again.
3. Change Transaction Status as R (Ready).

How to Mark a Transaction for Reporting Directly

You can mark a transaction (in Ready status) for reporting directly.

To mark a transaction (in Ready status) for reporting manually through the Tax Authority web site, follow these steps:

1. Query the transaction and edit it.
2. Change **Transaction Status** as **D** (Directly Reported).

Note: After you report the transaction, DO NOT CHANGE submission status. If your reporting isn't successful, you must follow up exclusively for such transactions.

Submit Online VAT Reporting Confirmation for Spain

When the response messages are received, they are uploaded for confirmation processing. Each message is assigned a unique ID.

To start the confirmation, follow these steps:

1. Submit **Online VAT Confirmation for Spain** process.
2. Enter the confirmation message identifier that's assigned to the response message using the corresponding parameter. For example, if the confirmation message is for transactions in Issued Invoices Register, enter the identifier in 'Response for Issued Invoices' parameter.
3. Refer to Appendix 1 – How to Upload Confirmation Response Messages for technical details related to uploading the confirmation message. Note: You can only enter the value in one of the above parameters for a single submission.
4. Submit the process.

The file contains all information that's necessary to process the submitted records.

If the submission was for 'Issued Invoices Register', the confirmation file is processed as follows:

For a record, if the tax authority status is accepted, the corresponding transaction header is updated as:

Tax Authority Status: 'A' (Accepted)

Date Last Updated: (System date)

This table explains invoice status and tax authority status variations

Invoice Transaction (I) Receipt/Payment (P)	Tax Authority Status A: Accepted AE: Accepted with Errors R: Rejected	Process Details
I	A	Transaction/Invoice Header: Tax Authority Status is updated as 'A'. Date Last Updated is updated with system date.
P	A	Receivable Application/Invoice Payment: Tax Authority Status is updated as 'A'. Date Last Updated is updated with system date.
I	AE	Transaction/Invoice Header: Tax Authority Status is updated as 'AE'. Date Last Updated is updated with system date. Message Code and Message Description are updated with the message information in the return file record.
P	AE	Receivable Application/Invoice Payment: Tax Authority Status is updated as 'AE'. Date Last Updated is updated with system date. Message Code and Message Description are updated with the message information in the return file record.
I	R	Transaction/Invoice Header: Tax Authority Status is updated as 'R'.

Invoice Transaction (I) Receipt/Payment (P)	Tax Authority Status A: Accepted AE: Accepted with Errors R: Rejected	Process Details
		Date Last Updated is updated with system date. Message Code and Message Description are updated with the message information in the return file record.
P	R	Receivable Application/Invoice Payment: Tax Authority Status is updated as 'R'. Date Last Updated is updated with system date. Message Code and Message Description are updated with the message information in the return file record.

The Response XML message sent by the Tax Agency contains the list of accepted invoices, accepted with errors and rejected together with the expression of the reason why they aren't accepted or rejected with errors.

Here's a sample section:

```

</siiR:Cabecera>
<siiR:EstadoEnvio>Correcto</siiR:EstadoEnvio>
<siiR:RespuestaLinea>
<siiR:IDFactura>
<sii:IDEmisorFactura>
<sii:NIF>XXXXXXXXXX</sii:NIF>
</sii:IDEmisorFactura>
<sii:NumSerieFacturaEmisor>ES AR 2017 LE INV-
15030</sii:NumSerieFacturaEmisor>
<sii:FechaExpedicionFacturaEmisor>23-02-
2017</sii:FechaExpedicionFacturaEmisor>
</siiR:IDFactura>
<siiR:EstadoRegistro>Correcto</siiR:EstadoRegistro>
</siiR:RespuestaLinea>
</siiR:RespuestaLRFacturasEmitidas>

```

A report is generated showing the confirmation details:

Note: If you have tried to submit transactions that are already registered in the tax authority databases, your message is rejected with 'Duplicated invoice' or 'Duplicate Intra-Community Operation' errors depending on the register type. The Response also indicates the safe verification code (CSV) that serves to record the submission, except in the case that all invoices sent are rejected.

How to Process Rejections and Errors

The Tax Authority rejects a transaction when the record doesn't exist in the authority database.

Follow these steps:

1. Investigate and resolve the issue on the transaction if this is possible.

For example, the third party Taxpayer ID may be invalid or null.

Note: (*) If the Taxpayer ID doesn't exist in the Tax Agency portal, then resend in 24 hours and if rejected again then assign ID Type 07 to the third party. This action enforces non-validation of the taxpayer ID by the Tax Agency.

2. Confirmation process sets the transaction status as 'R' (Ready) for this transaction so that it is ready for resubmission. Depending on the error, correction may be necessary on the invoice itself or setup, such as incomplete third-party information. After the corrections are done, you can resubmit the transaction in the Addition mode. If the confirmation status is 'AE' (Accepted with errors), the confirmation process updates transaction status as 'M' (Modified), making this transaction eligible for selection by a Modification run. These features help you to manage changes, for example a high level setup update is needed when a high volume of transactions were rejected due to a common problem.

Note: Correct the reason for not accepting then the invoice is picked up in the next submission unless you manually changes the Transaction Status to, for example, 'O' (On Hold).

3. If the issue can't be corrected, take action based on each individual case.

For example, if an AR transaction is rejected and the rejection code is indicating that the record already exists then you have unintentionally changed the submission status from 'S' (Submitted) to 'R' (Ready). The duplication of the record occurred and no further reporting is required.

Submission Message Data Variations – Received Invoices Register

This section discusses how to handle submission of message data variations related to Received Invoices Register.

Deferred VAT (Tax Point Basis = Payment)

For invoices with deferred tax for which the tax point basis is payment, you must report all related payments. The submission process automatically produces the payments message file along with the invoices message, reporting any payments for your invoices with deferred tax, which fall in the specified date range for that run.

Note: Deferred VAT tax transaction lines must be assigned '07' in special regime specification. If a submitted transaction is assigned a value other than '07', when a payment for this transaction is submitted, the payment record may be rejected.

Invoices of Domestic Suppliers

The message has these values in the detail blocks: Third Party Identification Information: Taxpayer Id, Third Party Name Invoice Header Details: Invoice Date, Invoice Number, Invoice Type, Original Invoice number (in case of substitution invoice), Special Regime Code(*) Invoice Line Details: (Grouped by tax rate) Line amount (taxable amount), tax rate, tax amount (*) If you assigned one of your custom special regime codes to your invoice, the first value is printed as the primary special regime. The second value and the third value are printed as the additional regimes in the message.

NOTE: If you entered more than three values in your user-defined special regime code, the process picks only the first three values. Here' the related section of the message:

```
<siiLR:IDFactura>
  <sii:IDEmisorFactura>
    <sii:NIF>12345678Z</sii:NIF>
  </sii:IDEmisorFactura>

  <sii:NumSerieFacturaEmisor>OVS_AP_AUG_010</sii:NumSerieFacturaEmisor>
  <sii:FechaExpedicionFacturaEmisor>15-08-
2016</sii:FechaExpedicionFacturaEmisor>
</siiLR:IDFactura>
<siiLR:FacturaRecibida>
  <sii:TipoFactura>F1</sii:TipoFactura>

  <sii:ClaveRegimenEspecialOTrascendencia>07</sii:ClaveRegimenEspecialOTrascendencia>
  <sii:ImporteTotal>1160</sii:ImporteTotal>
  <sii:DescripcionOperacion>Deferred
VAT</sii:DescripcionOperacion>
  <sii:Aduanas>
    <sii:FechaRegContableDUA>15-08-
2016</sii:FechaRegContableDUA>
  </sii:Aduanas>
  <sii:DesgloseFactura>
    <sii:DesgloseIVA>
      <sii:DetalleIVA>
        <sii:TipoImpositivo>16</sii:TipoImpositivo>
        <sii:BaseImponible>1000</sii:BaseImponible>
        <sii:CuotaSoportada>160</sii:CuotaSoportada>
      </sii:DetalleIVA>
    </sii:DesgloseIVA>
  </sii:DesgloseFactura>
  <sii:Contraparte>
    <sii:NombreRazon>ES Supplier 2017</sii:NombreRazon>
    <sii:NIF>12345678Z</sii:NIF>
  </sii:Contraparte>
  <sii:FechaRegContable>15-08-2016</sii:FechaRegContable>
  <sii:CuotaDeducible>160</sii:CuotaDeducible>
</siiLR:FacturaRecibida>
```

17.3 Domestic Reverse Charge

If you have invoices that are subjected to reverse charge from your domestic suppliers, the XML message prints the invoice and tax amounts in a different block as follows:

```
<sii:DesgloseFactura>
  <sii:InversionSujetoPasivo>
    <sii:DetalleIVA>
      <sii:TipoImpositivo>21</sii:TipoImpositivo>
      <sii:BaseImponible>1200.00</sii:BaseImponible>

      <sii:CuotaSoportada>252.00</sii:CuotaSoportada>
    </sii:DetalleIVA>
  </sii:InversionSujetoPasivo>
</sii:DesgloseFactura>
```

17.4 Invoices of Intra-EU Suppliers

The message contains these values in the detail blocks:

- Third Party Identification Information: Tax Registration Number(*), Third Party Name
(*) Value entered at party tax registration (if set as default registration) or party tax profile
- Invoice Header Details: Invoice Date, Invoice Number, Invoice Type, Original Invoice number (in case of substitution invoice), Special Regime Code(**)
(**) This is a line level information for your invoices, however, SII reporting assumes that all lines of your invoice will have the same special regime code and requests this information to be reported at invoice header level.
- Invoice Line Details: (Grouped by tax rate) Line amount (taxable amount), tax rate, tax amount
- Intra-EU Zero Rate (tax rates that are associated as S2 – Subject Not Exempt – Reverse Charge)
- Offset Tax or Self Assessed Tax

The process determines the Intra-EU reverse charge reporting if:

- Tax is associated to S2 or Offset Tax/Self assessed tax and
- First 2 characters of the Tax Registration Number is one of the EU member state country codes.

Intra-EU reverse charge is printed in the normal block as follows:

```
<sii:DesgloseFactura>
<sii:DesgloseIVA>
<sii:DetalleIVA>
<sii:TipoImpositivo>21</sii:TipoImpositivo>
<sii:BaseImponible>1200.00</sii:BaseImponible>

<sii:CuotaSoportada>252.00</sii:CuotaSoportada>
</sii:DetalleIVA>
</sii:DesgloseIVA>
</sii:DesgloseFactura>
```

17.5 Invoices from Suppliers Outside of EU

Invoices from foreign suppliers are represented with the ID value for the corresponding ID type. The ID type is 'Passport Number' for the supplier in this example:

```
<sii:IDOtros>
<sii:CodigoPais>MX</sii:CodigoPais>
<sii:IDType>03</sii:IDType>
<sii:ID>G11223345</sii:ID>
</sii:IDOtros>

...

<sii:Contraparte>
<sii:NombreRazon>Rafael Garcia</sii:NombreRazon>
<sii:IDOtros>
<sii:CodigoPais>MX</sii:CodigoPais>
<sii:IDType>03</sii:IDType>
<sii:ID>G11223345</sii:ID>
</sii:IDOtros>
</sii:Contraparte>
```

17.6 Summary Invoices – Type F4

If your invoice is of type F4, you're expected to enter the last invoice number in the GDF field. The invoice number is used as the first invoice number for the summary invoice. Here's an example:

```
</sii:IDEmisorFactura>

<sii:NumSerieFacturaEmisor>AP031</sii:NumSerieFacturaEmisor>

<sii:NumSerieFacturaEmisorResumenFin>AP039</sii:NumSerieFacturaEmisorResumenFin>
  <sii:FechaExpedicionFacturaEmisor>11-03-2016</sii:FechaExpedicionFacturaEmisor>
</siiLR:IDFactura>
<siiLR:FacturaRecibida>
<sii:TipoFactura>F4</sii:TipoFactura>
```

For more information, see the Suppliers section.

Submission Message Data Variations – Issued Invoices Register

This section discusses how to handle submission of message data variations related to Issued Invoices Register

Examples for invoices issued to domestic and **intra-EU** customers are as follows. Only detail sections of the messages are discussed here.

Invoices Issued to Domestic Customers

Here are the details of the invoices issued to Domestic Customers:

```
</sii:IDEmisorFactura>
  <sii:NumSerieFacturaEmisor>ES AR 2016 LE INV-2</sii:NumSerieFacturaEmisor>
  <sii:FechaExpedicionFacturaEmisor>16-01-2016</sii:FechaExpedicionFacturaEmisor>
</siiLR:IDFactura>
<siiLR:FacturaExpedida>
<sii:TipoFactura>F1</sii:TipoFactura>

<sii:ClaveRegimenEspecialOTrascendencia>07</sii:ClaveRegimenEspecialOTrascendencia>
  <sii:ImporteTotal>139.2</sii:ImporteTotal>

<sii:DescripcionOperacion/>TEST1<sii:DescripcionOperacion/>

<sii:ImporteTransmisionSujetoAIVA>0</sii:ImporteTransmisionSujetoAIVA>
  <sii:Contraparte>
    <sii:NombreRazon>Cinco Dias</sii:NombreRazon>
    <sii:NIF>Q0467001D</sii:NIF>
  </sii:Contraparte>
  <sii:TipoDesglose>
    <sii:DesgloseFactura>
      <sii:Sujeta>
        <sii:NoExenta>
          <sii:TipoNoExenta>S1</sii:TipoNoExenta>
        <sii:DesgloseIVA>
          <sii:DetalleIVA>

<sii:TipoImpositivo>16</sii:TipoImpositivo>
```

```
<sii:BaseImponible>120</sii:BaseImponible>

<sii:CuotaRepercutida>19.2</sii:CuotaRepercutida>
</sii:DetalleIVA>
</sii:DesgloseIVA>
</sii:NoExenta>
</sii:Sujeta>
</sii:DesgloseFactura>
</sii:TipoDesglose>
</siiLR:FacturaExpedida>
```

Invoices Issued to Intra-EU Customers

Here are the details of the invoices issued to **Intra EU** Customers:

```
</sii:IDEmisorFactura>
<sii:NumSerieFacturaEmisor>ES AR 2016 LE INV-
14</sii:NumSerieFacturaEmisor>
<sii:FechaExpedicionFacturaEmisor>28-01-
2016</sii:FechaExpedicionFacturaEmisor>
</siiLR:IDFactura>
<siiLR:FacturaExpedida>
<sii:TipoFactura>F1</sii:TipoFactura>

<sii:ClaveRegimenEspecialOTrascendencia>01</sii:ClaveRegimenEspecialOT rascendencia>
<sii:ImporteTotal>1250</sii:ImporteTotal>

<sii:DescripcionOperacion/>TEST1<sii:DescripcionOperacion/>

<sii:ImporteTransmissionSujetoAIVA>0</sii:ImporteTransmissionSujetoAIVA>
<sii:Contraparte>
<sii:NombreRazon>ES EU Customer</sii:NombreRazon>
<sii:IDOtroy>
<sii:CodigoPais>GB</sii:CodigoPais>
<sii:IDType>02</sii:IDType>
<sii:ID>GB12345678R</sii:ID>
</sii:IDOtroy>
</sii:Contraparte>
<sii:TipoDesglose>
<sii:DesgloseTipoOperacion>
<sii:Entrega>
<sii:Sujeta>
<sii:NoExenta>
<sii:TipoNoExenta>S2</sii:TipoNoExenta>
<sii:DesgloseIVA>
<sii:DetalleIVA>

<sii:TipoImpositivo>0</sii:TipoImpositivo>

<sii:BaseImponible>1250</sii:BaseImponible>

<sii:CuotaRepercutida>0</sii:CuotaRepercutida>
</sii:DetalleIVA>
</sii:DesgloseIVA>
</sii:NoExenta>
</sii:Sujeta>
</sii:Entrega>
</sii:DesgloseTipoOperacion>
</sii:TipoDesglose>
</siiLR:FacturaExpedida>
```

Rectification Transactions

You can have these cases:

Create a Credit Memo and mark it as R1 to R5 (Document Fiscal Classification). Type of Rectification are tagged as 'I', that's, by difference.

Otherwise, if you create a rectification invoice and mark it as R1 to R5 (Document Fiscal Classification), then the type of Rectification is tagged as 'S'.

Rectification transactions are as follows:

```
</sii:IDEmisorFactura>
<sii:NumSerieFacturaEmisor>ES AR 2016 LE INV-
15</sii:NumSerieFacturaEmisor>
<sii:FechaExpedicionFacturaEmisor>29-01-
2016</sii:FechaExpedicionFacturaEmisor>
</siiLR:IDFactura>
<siiLR:FacturaExpedida>
<sii:TipoFactura>R1</sii:TipoFactura>
<sii:TipoRectificativa>S</sii:TipoRectificativa>
<sii:IDFacturaRectificada>
<sii:NumSerieFacturaEmisor>ES AR 2016 LE INV-
2</sii:NumSerieFacturaEmisor>
<sii:FechaExpedicionFacturaEmisor>16-01-
2016</sii:FechaExpedicionFacturaEmisor>
</sii:IDFacturaRectificada>
<sii:ImporteRectificacion>
<sii:BaseRectificada>120</sii:BaseRectificada>
<sii:CuotaRectificada>19.2</sii:CuotaRectificada>
</sii:ImporteRectificacion>

<sii:ClaveRegimenEspecialOTrascendencia>01</sii:ClaveRegimenEspecialOT rascendencia>
<sii:ImporteTotal>161.47</sii:ImporteTotal>

<sii:DescripcionOperacion/>TEST1<sii:DescripcionOperacion/>

<sii:ImporteTransmisionSujetoAIVA>0</sii:ImporteTransmisionSujetoAIVA>
<sii:Contraparte>
<sii:NombreRazon>Cinco Dias</sii:NombreRazon>
<sii:NIF>Q0467001D</sii:NIF>
</sii:Contraparte>
<sii:TipoDesglose/>
</siiLR:FacturaExpedida>
</siiLR:RegistroLRFacturasEmitidas>
</siiLR:SuministroLRFacturasEmitidas>
```

Transactions with Tax Exemptions

A sample output showing the amount with exemption and the exemption reason. ES-SE-Customer1 has an exemption defined as shown in Receivables Setup.

You can also see the transaction in Rectification Invoices as follows:

```
</sii:IDEmisorFactura>
<sii:NumSerieFacturaEmisor>ES AR 2016 LE INV-
23</sii:NumSerieFacturaEmisor>
<sii:FechaExpedicionFacturaEmisor>05-04-
2016</sii:FechaExpedicionFacturaEmisor>
</siiLR:IDFactura>
<siiLR:FacturaExpedida>
<sii:TipoFactura>F1</sii:TipoFactura>
```

```
<sii:ClaveRegimenEspecialOTrascendencia>01</sii:ClaveRegimenEspecialOT rascendencia>
<sii:ImporteTotal>128.13</sii:ImporteTotal>

<sii:DescripcionOperacion/>A123<sii:DescripcionOperacion/>

<sii:ImporteTransmisionSujetoAIVA>0</sii:ImporteTransmisionSujetoAIVA>
<sii:Contraparte>
<sii:NombreRazon>ES-SE-Customer1</sii:NombreRazon>
<sii:NIF>12345698B</sii:NIF>
</sii:Contraparte>
<sii:TipoDesglose>
<sii:DesgloseFactura>
<sii:Sujeta>
<sii:Exenta>

<sii:CausaExencion>Education</sii:CausaExencion>
<sii:BaseImponible>112</sii:BaseImponible>
</sii:Exenta>
</sii:Sujeta>
</sii:DesgloseFactura>
</sii:TipoDesglose>
</sii:LR:FacturaExpedida>
```

Invoices having MORE than One Special Regime Classifications

Starting from v0.7, you can report more than one special regime specifications for your transactions. Allowed number of maximum special regimes is 3.

A sample output showing how the additional special regime specifications is as follows:

```
<sii:LR:IDFactura>
<sii:IDEmisorFactura>
<sii:NIF>SYS12122</sii:NIF>
</sii:IDEmisorFactura>
<sii:NumSerieFacturaEmisor>ES AR 2017 LE INV-
15027</sii:NumSerieFacturaEmisor>
<sii:FechaExpedicionFacturaEmisor>21-02-
2017</sii:FechaExpedicionFacturaEmisor>
</sii:LR:IDFactura>
<sii:LR:FacturaExpedida>
<sii:TipoFactura>F1</sii:TipoFactura>

<sii:ClaveRegimenEspecialOTrascendencia>01</sii:ClaveRegimenEspecialOT rascendencia>
<sii:ClaveRegimenEspecialOTrascendenciaAdicional1>02</sii:ClaveRegimen
EspecialOTrascendenciaAdicional1>

<sii:ClaveRegimenEspecialOTrascendenciaAdicional2>05</sii:ClaveRegimen
EspecialOTrascendenciaAdicional2>
<sii:ImporteTotal>12100</sii:ImporteTotal>
<sii:DescripcionOperacion>OVS_V7_AR_03 line
1</sii:DescripcionOperacion>

<sii:ImporteTransmisionSujetoAIVA>0</sii:ImporteTransmisionSujetoAIVA>
<sii:Contraparte>
<sii:NombreRazon>Cinco Dias</sii:NombreRazon>
<sii:NIF>Q0467001D</sii:NIF>
</sii:Contraparte>
<sii:TipoDesglose>
<sii:DesgloseFactura>
<sii:Sujeta>
<sii:NoExenta>
<sii:TipoNoExenta>S1</sii:TipoNoExenta>
<sii:DesgloseIVA>
<sii:DetalleIVA>
```



```
<sii:TipoImpositivo>21</sii:TipoImpositivo>

<sii:BaseImponible>10000</sii:BaseImponible>

<sii:CuotaRepercutida>2100</sii:CuotaRepercutida>
</sii:DetalleIVA>
</sii:DesgloseIVA>
</sii:NoExenta>
</sii:Sujeta>
</sii:DesgloseFactura>
```

Invoices having Lines that are Grouped under BOTH S1 and S2

Starting from v0.7, you can report your transactions with both S1 and S2 type. S3 block is created.

A sample output showing S3 block is as follows:

Transaction has 2 lines, one with 21% rate and the other with 0% rate.

```
</sii:LR:IDFactura>
<sii:LR:FacturaExpedida>
<sii:TipoFactura>F1</sii:TipoFactura>

<sii:ClaveRegimenEspecialOTrascendencia>01</sii:ClaveRegimenEspecialOTrascendencia>
<sii:ClaveRegimenEspecialOTrascendenciaAdicional1/>
<sii:ClaveRegimenEspecialOTrascendenciaAdicional2/>
<sii:ImporteTotal>3210</sii:ImporteTotal>
<sii:DescripcionOperacion>First line</sii:DescripcionOperacion>

<sii:ImporteTransmisionSujetoAIVA>0</sii:ImporteTransmisionSujetoAIVA>
<sii:Contraparte>
<sii:NombreRazon>Cinco Dias</sii:NombreRazon>
<sii:NIF>Q0467001D</sii:NIF>
</sii:Contraparte>
<sii:TipoDesglose>
<sii:DesgloseFactura>
<sii:Sujeta>
<sii:NoExenta>
<sii:TipoNoExenta>S3</sii:TipoNoExenta>
<sii:DesgloseIVA>
<sii:DetalleIVA>

<sii:TipoImpositivo>21</sii:TipoImpositivo>
<sii:BaseImponible>1000</sii:BaseImponible>

<sii:CuotaRepercutida>210</sii:CuotaRepercutida>
</sii:DetalleIVA>
<sii:DetalleIVA>

<sii:TipoImpositivo>0</sii:TipoImpositivo>

<sii:BaseImponible>2000</sii:BaseImponible>

<sii:CuotaRepercutida>0</sii:CuotaRepercutida>
</sii:DetalleIVA>
</sii:DesgloseIVA>
</sii:NoExenta>
</sii:Sujeta>
</sii:DesgloseFactura>
```

Invoices for Customers Outside of EU

Transactions for foreign customers are represented with the ID Value for the corresponding ID type. ID type is 'Passport Number' for the customer in this example.

```
<sii:Contraparte>
  <sii:NombreRazon>James Rodriguez</sii:NombreRazon>
  <sii:IDOtros>
    <sii:CodigoPais>MX</sii:CodigoPais>
    <sii:IDType>03</sii:IDType>
    <sii:ID>R11225588</sii:ID>
  </sii:IDOtros>
</sii:Contraparte>
```

Summary Invoices – Type F4

If your invoice is of type F4, you're expected to enter the last invoice number in the GDF field. The invoice number is used as the first invoice number for the summary invoice. Here's an example:

```
<sii:NumSerieFacturaEmisor>AR030</sii:NumSerieFacturaEmisor>

<sii:NumSerieFacturaEmisorResumenFin>AR039</sii:NumSerieFacturaEmisorResumenFin>
  <sii:FechaExpedicionFacturaEmisor>25-02-2016</sii:FechaExpedicionFacturaEmisor>
</sii:LR:IDFactura>
<sii:LR:FacturaExpedida>
  <sii:TipoFactura>F4</sii:TipoFactura>
```

You can also refer to the Customers section.

Invoices with Special Regime Classification '06' and Tax Amount 0.00

Payables and Receivables invoices with the global descriptive flexfield Special Regime = 06, that have several invoice lines and some invoice lines with tax amount 0.00 and other invoice lines with tax amount >0.00 are reported to show only lines that have tax amount >0.00.

Issued Invoices Register and Received Invoices Register report only invoice lines that have tax amount >0.00.

Issued invoices register example:

```
<sii:ImporteTotal>1260.00</sii:ImporteTotal>
<sii:BaseImponibleACoste>1000.00</sii:BaseImponibleACoste>
Note: The invoice line amount of 50.00 that has 0% VAT isn't included in BaseImponibleACoste
Received invoice register example:
<sii:ImporteTotal>1444.00</sii:ImporteTotal> <sii:BaseImponibleACoste>1000.00</sii:BaseImponibleACoste>
Note: The invoice line amount of 234.00 that has 0% VAT isn't included in BaseImponibleACoste
```

Submission Message Data Variations – Selected Intra-EU Transactions Register

This section discusses how to handle submission of message data variations related to Selected Intra-EU Transactions Register.

Here's a Selected Intra-EU Transactions Register sample message (1 AP invoice and 1 AR transaction):

```

<siiLR:RegistroLRDetOperacionIntracomunitaria>
  <sii:PeriodoImpositivo>
    <sii:Ejercicio>2016</sii:Ejercicio>
    <sii:Periodo>01</sii:Periodo>
  </sii:PeriodoImpositivo>
  <siiLR:IDFactura>
    <sii:IDEmisorFactura>
      <sii:NombreRazon>Advanced Network Devices_FIN</sii:NombreRazon>
      <sii:IDOtro>
        <sii:IDType>02</sii:IDType>
        <sii:ID>FR2P123456789</sii:ID>
      </sii:IDOtro>
    </sii:IDEmisorFactura>
    <sii:NumSerieFacturaEmisor>T-0116-IEU-10</sii:NumSerieFacturaEmisor>
    <sii:FechaExpedicionFacturaEmisor>29-01-2016</sii:FechaExpedicionFacturaEmisor>
  </siiLR:IDFactura>
  <siiLR:Contraparte>
    <sii:NombreRazon>Advanced Network Devices_FIN</sii:NombreRazon>
    <sii:IDOtro>
      <sii:IDType>02</sii:IDType>
      <sii:ID>FR2P123456789</sii:ID>
    </sii:IDOtro>
  </siiLR:Contraparte>
  <siiLR:OperacionIntracomunitaria>
    <sii:TipoOperacion>A</sii:TipoOperacion>
    <sii:ClaveDeclarado>D</sii:ClaveDeclarado>
    <sii:EstadoMiembro>FR</sii:EstadoMiembro>
    <sii:PlazoOperacion/>
    <sii:DescripcionBienes>selected</sii:DescripcionBienes>
    <sii:DireccionOperador>Monmouth Street,20,99GB,London,GB</sii:DireccionOperador>
  </siiLR:OperacionIntracomunitaria>
</siiLR:RegistroLRDetOperacionIntracomunitaria>
<siiLR:RegistroLRDetOperacionIntracomunitaria>
  <sii:PeriodoImpositivo>
    <sii:Ejercicio>2016</sii:Ejercicio>
    <sii:Periodo>01</sii:Periodo>
  </sii:PeriodoImpositivo>
  <siiLR:IDFactura>
    <sii:IDEmisorFactura>
      <sii:NombreRazon>ES Customer 2017</sii:NombreRazon>
      <sii:NIF>GBTPI56789R</sii:NIF>
    </sii:IDEmisorFactura>
    <sii:NumSerieFacturaEmisor>ES AR 2016 LE INV-13</sii:NumSerieFacturaEmisor>
    <sii:FechaExpedicionFacturaEmisor>20-01-2016</sii:FechaExpedicionFacturaEmisor>
  </siiLR:IDFactura>
  <siiLR:Contraparte>
    <sii:NombreRazon>ES EU Customer</sii:NombreRazon>
    <sii:NIF>GBTPI56789R</sii:NIF>
  </siiLR:Contraparte>
  <siiLR:OperacionIntracomunitaria>
    <sii:TipoOperacion>B</sii:TipoOperacion>
    <sii:ClaveDeclarado>R</sii:ClaveDeclarado>
    <sii:EstadoMiembro>GB</sii:EstadoMiembro>
    <sii:PlazoOperacion/>

<sii:DescripcionBienes/>selected</sii:DescripcionBienes>

<sii:DireccionOperador>S1,London,GB</sii:DireccionOperador>
</siiLR:OperacionIntracomunitaria>
</siiLR:RegistroLRDetOperacionIntracomunitaria>

```

Interfaces

The interface populates the additional fields that are required for Online Reporting including global descriptive flexfields, document fiscal classification, and user defined fiscal classification. This applies to both Payables and Receivables transactions.

You may update the global flex fields after the import.

After the invoices are created, if there's a need to update any of the global descriptive flexfields, query from the UI and manually update these fields.

Annual Online VAT Reporting for Spain

Cash Collections Register

Submit Cash Collections Register to report your cash collections from your customers who have yearly cash paid amounts that exceed 6000 EUR in total.

You can also submit the process in the 'Review' mode.

Here's a sample output:

```
<?xml version = '1.0' encoding = 'UTF-8'?>
<soapenv:Envelope
xmlns:sii="https://www2.agenciatributaria.gob.es/static_files/common/internet/dep/aplicaciones/es/aeat/
ssii/fact/ws/SuministroInformacion.xsd"
xmlns:siiLR="https://www2.agenciatributaria.gob.es/static_files/common/internet/dep/aplicaciones/es/aeat/
ssii/fact/ws/SuministroLR.xsd" xmlns:soapenv="http://schemas.xmlsoap.org/soap/envelope/">
  <soapenv:Header/>
  <soapenv:Body>
    <siiLR:SuministroLRCobrosMetalico
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xsi:schemaLocation="https://www2.agenciatributaria.gob.es/static_files/common/internet/dep/aplicaciones/es/
aeat/ssii/fact/ws/SuministroLR.xsd SuministroLR.xsd"> <sii:Cabecera>
      <sii:IDVersionSii>1.0</sii:IDVersionSii>
      <sii:Titular>
        <sii:NombreRazon>Hacienda Pública</sii:NombreRazon>
        <sii:NIF>SYS12122</sii:NIF>
      </sii:Titular>
      <sii:TipoComunicacion>A0</sii:TipoComunicacion>
    </sii:Cabecera>
    <siiLR:RegistroLRCobrosMetalico>
      <sii:PeriodoImpositivo>
        <sii:Ejercicio>2016</sii:Ejercicio>
        <sii:Periodo>0A</sii:Periodo>
      </sii:PeriodoImpositivo>
      <siiLR:Contraparte>
        <sii:NombreRazon>OVS_Customer_ES3</sii:NombreRazon>
        <sii:NIF>C11223393</sii:NIF>
      </siiLR:Contraparte>
      <siiLR:ImporteTotal>9075</siiLR:ImporteTotal>
    </siiLR:RegistroLRCobrosMetalico>
  </siiLR:SuministroLRCobrosMetalico>
</soapenv:Body>
```

</soapenv:Envelope>

When the process is completed in Report mode, the reported customer accounts and sites are updated as 'S' submitted.

The process uses Taxpayer ID and Tax Registration Number to identify a customer. If a customer has multiple sites, but a single Taxpayer ID or Tax Registration Number, cash payments from all sites are summed up and reported together. For customers having both Spain and other EU country sites, reporting groups the cash receipts separately based on Taxpayer IDs or Tax Registration Numbers.

Investment Goods Register

This Register contains the fixed assets transactions and these transaction types.

The investment goods register contains Invoices:

- Addition
- Modification
- Deletion
- Inquiry

This register reports year-end investment good data, and thus the investment goods invoices that appear in this register are already reported in the Received Invoices Register.

Prerequisite Setup

You must complete the prerequisite setups.

Complete these setups before you submit Annual Online VAT Investment Goods Register:

1. Flag your asset categories.
 - a. Navigate to Setup and Maintenance, Manage Asset Categories.
 - b. In the Manage Asset Categories page, enter a relevant value: **10 years** or **5 years**.
You don't need to enter **No**. A null value is treated as 'No' to indicate that it is not applicable.
2. Manage your asset level exceptions.
 - a. Navigate to Assets, Update Descriptive Details.
 - b. In the Update Descriptive Details page, select the asset you want to modify and click **Update Descriptive Details**.
 - c. In the **Investment Goods Register** field under **Regional Information**, enter or change the relevant value.

Annual Online Investment Goods Register Process

Run the process after all your yearly asset invoices are fully processed and corresponding asset additions and cost adjustments are created in your Assets system.

This image shows the Goods Register process submission page:

The screenshot shows a 'Process Details' window with a close button (X) in the top right corner. At the top, there are four buttons: 'Process Options', 'Advanced', 'Submit', and 'Cancel'. The main content area is divided into several sections:

- Name:** Annual Online VAT Investment Goods Register for...
- Description:** This register reports year-end investment goods... ☐ Notify me when this process ends
- Schedule:** As soon as possible
- Submission Notes:** (Empty text box)
- Parameters:**
 - * Tax Registration Number: ESB78361482 (with a dropdown arrow)
 - * From Invoice Date: 01/01/07 (with a calendar icon)
 - * To Invoice Date: 12/31/16 (with a calendar icon)

You can query the tax registration number from the list of values that give you the flexibility to filter using several fields including the name of your legal entity and your asset book.

This image shows the sample image for the Goods Register process:

Search and Select: Tax Registration Number

×

▲ Search

Advanced

Match

☒ All

☐ Any

Tax Registration Number

Party Name

Party Number

Tax Regime Code

Tax

Legal Entity Name

Asset Book

ES CORP

Search

Reset

Tax Registration Number	Legal Entity Name
No rows to display	

An asset invoice is eligible to be reported if:

- Asset invoice date is within 'From Invoice Date' and 'To Invoice Date'.
- Asset belongs to one of the two types: 10 years, 5 years
- Asset level override value is NOT 'No'. Here, a NULL value doesn't mean No.

The process selects and lists all the required information in an XML format. You can edit and modify the XML file before submitting it to the Tax Authority.

You can convert the XML file to excel format. Here is an example:

Part 1

This table shows an example that converts the XML file to excel format.

ns3:NIF	ns3:Ejercicio	ns3:Periodo	ns3:NombreRazon2	ns3:NIF3
SYS12122	2007	OA	3M Health Care_FIN	FR123456789012
SYS12122	2008	OA	3M Health Care_FIN	FR123456789012
SYS12122	2007	OA	3M Health Care_FIN	FR123456789012
SYS12122	2008	OA	3M Health Care_FIN	FR123456789012
SYS12122	2015	OA	3M Health Care_FIN	FR123456789012
SYS12122	2007	OA	3M Health Care_FIN	FR123456789012
SYS12122	2016	OA	3M Health Care_FIN	FR123456789012
SYS12122	2015	OA	3M Health Care_FIN	FR123456789012
SYS12122	2016	OA	3M Health Care_FIN	FR123456789012
SYS12122	2010	OA	3M Health Care_FIN	FR123456789012

Part 2

Here are the additional columns in the excel file:

This table shows the additional columns in the example that converts the XML file to excel format.

ns3:NumSerieFacturaEmisor	ns3:FechaExpedicionFacturaEmisor	ns3:IdentificacionBien	ns3:FechaInicioUtilizacion	ns3:AssetNumber
SII1-INV-2007-1	19-10-2007	SII1-1	31-10-2007	125379
SII1-INV-2008-1	24-10-2008	SII1-1	31-10-2007	125379
SII104-INV-2007-1	23-10-2007	SII104-1	31-10-2006	125380
SII104-INV-2008-1	23-10-2008	SII104-1	31-10-2006	125380
SII104-INV-2015-1	23-10-2015	SII104-1	31-10-2006	125380
SII104-INV-2007-01	23-10-2007	SII1040-1	31-10-2006	125399
T-IGR-181017-3	18-10-2016	IGR	31-12-2015	125375
SII-IGR-INV-001	16-12-2015	SII 1	31-12-2015	125369
T-IGR-181017-4	18-10-2016	IGR 12	31-12-2015	125376
SII102-INV-2010-1	19-10-2010	SII102-1	31-10-2010	125378

Part 3

Here are the extended columns in the excel file:

This table shows the extended columns in the example that converts the XML file to excel format.

ns3:InvoiceLineTaxableAmount	ns3:InvoiceLineTaxAmount	ns3:TaxRecoveryPercentage
900	189	80
900	189	70
100	21	80
12,98	2,7258	70
680	142,8	70
100	21	80
1000	210	50
1100	231	100
2000	420	50
1000	210	85

Submit Annual Online VAT Response for Spain

This section discusses the steps to submit the Annual Online VAT Response for Spain process.

When the response messages are received, they're uploaded for confirmation processing. Each message is assigned with a unique ID.

To start the confirmation, submit **Annual Online VAT Response for Spain** process.

Note: For technical details related to uploading the confirmation message, refer the Appendix 1 – How to Upload Confirmation Response Messages.

The process updates customer accounts and sites that are reported to the Tax Authority with the corresponding confirmation information.

If the Tax Authority correctly validates the record, the process updates the Tax Authority status with **A approved**.

If the validation is not correct, the process updates the relevant error code.

Additionally, the process updates both error message code and message description.

Field names are as follows:

- Tax Authority Status for Cash Collections Register
- Message Code for Cash Collections Register
- Message Description for Cash Collections Register

Retroactive Reporting

This section describes both setup and user procedures related to retroactive VAT reporting.

Requirement and Scope:

The requirement is to report retroactive data that is created and accounted before the start of Online Reporting, which is 1st of July 2017. Although the requirement is for this purpose, the solution must meet reporting of VAT transactions in any given date range for which the company hasn't already submitted VAT data online.

Additional Setup:

- New Lookup (Required):
Lookup Type: ORA_JEES_SII_RETROACTIVE_DATES
Lookup Codes: ORA_EFFECTIVE_DATES with lookup code start date as 1st of January 2017 and enabled flag as Yes. The system assumes the end state as 30th of June 2017 automatically. However, you may change the dates or disable the original line and add a new range. For example, you may retroactively report first 6 months of 2018. For this, you must disable the original lookup code and add a new line, using the corresponding start and end dates as required.

The system initially contains the seeded lookup code.

Note: Only one lookup code must have enabled status before running the retroactive reporting processes.

- System and Party Level Lookups (Required):
Refer to Suppliers and Customers for Supplier and Customer defaults and system level defaults. The defaults and settings at these levels don't change whether it's normal or retroactive reporting.
- New GDFs
These GDF changes are only applicable for the retroactive data reported through Modelo Reporting previously. The transactions already contain one of the Modelo contexts listed below. You may not update the transaction level GDFs for Online VAT for Spain context.

Modelo Contexts:

- JE_ES_MODELO347
- JE_ES_MODELO347PR
- JE_ES_MODELO349
- JE_ES_MODELO415_347
- JE_ES_MODELO415_347PR

These segments apply to all the Modelo contexts shown earlier:

This table shows the details of the Transaction Header GDF.

Entry Level	GDF Values	Type	Display Type	Read Only	Description
AR Transaction Header	Transaction Status	Character	LOV	No	R - Ready, S- Submitted, O-On Hold, M-Modified, D-Directly Reported
Tax Authority Status	Character	Text Box	Yes	N-New, A-Accepted, AE-Accepted with Errors, R-Rejected	Only system update is allowed. Updated when you run the confirmation process.
Message Code	Character	Text Box	Yes	Message codes that are available at SII web site.	Only system update is allowed. Updated when you run the confirmation process.
Message Description	Character	Text Box	Yes	Message code descriptions that are available at SII web site.	Only system update is allowed. Updated when you run the confirmation process.
	Date Last Updated	Date	Date	No	Updated when the submission or confirmation processes are run.

Optional Steps before running retroactive reporting:

- You don't need to perform any transaction level changes.
- If you need any of the invoices in the retroactive date range to be assigned with non-default attributes, such as document type override, query these transactions and update the necessary changes under Regional Information with 'Online VAT Reporting for Spain' context. Don't attempt to make any other SII changes to your transactions.

Note: Your transaction may already have a Modelo context assigned. To avoid inconsistency, don't make any context changes. If you change the context from 'Modelo' to 'VAT Reporting for Spain', you will lose all modelo related data that you previously entered for the transaction. This also means that this transaction will not be selected for modelo reporting auditing purposes.

- Ensure system and party level defaults are complete. These are documented in previous sections except for the new lookup 'ORA_JEES_RETROACTIVE_DATES', which is documented earlier in this section.
- If you have excluded supplier/customer accounts or sites from selection and if you have exceptions for these third parties and sites, query corresponding transactions in both Receivables and Payables and enter 'E' (Excluded) in the regional information fields.
- For Issued Invoices Register, you may want to exclude one or more batch sources from reporting. For this you can set receivables batch source global descriptive flexfield 'Exclude from Online Reporting' to 'Yes'.

Producing the Retroactive Reports

This's what a typical process flow looks like:

Run the process with 'Yes' in the corresponding parameter, which is 'No' by default.

Note: Don't select 'Selected Intra-EU Transactions Register' in the Register Type parameter for Retroactive Reporting.

The report produces the XML messages for the selected date range.

Note: Make sure the date range you entered is consistent with the enabled lookup code start and end dates for ORA_JEES_RETROACTIVE_DATES lookup. If there's inconsistency, the process ends without processing data and gives you a warning.

Producing the Retroactive Reports in Modification Mode

You can run the process in Modification mode as well with 'Yes' in Retroactive parameter.

You can change those transactions that are accepted (or accepted with errors) if there's a need.

Submission of the Retroactive Reports to Tax Authority

Follow the same process as normal reporting.

Confirmation

Follow the same process documented in Submit Online VAT Reporting Confirmation for Spain

SII Attribute Defaulting

This section explains the defaulting that's built in the Online VAT reporting processes. The purpose is to minimize transaction level assignment of Online reporting required attributes.

To complete System and Party Level Lookups (Required), see Suppliers and Customers for Supplier and Customer defaults and system level defaults. The defaults and settings at these levels don't change whether the reporting is for defaults or retroactive reporting.

Before reporting with defaults, follow these steps:

1. If you need any of the invoices in the reporting date range to be assigned with non-default attributes, such as document type, query these transactions and update the necessary changes under Regional Information with Online VAT Reporting for Spain context.
 - a. Make sure system and party level defaults are complete. These are documented in previous sections.
 - b. If you have excluded supplier or customer accounts or sites from selection and if you have exceptions for these third parties and sites, query corresponding transactions in both Receivables and Payables and enter E (Excluded) in the regional information fields.
 - c. For Issued Invoices Register, you may want to exclude one or more batch sources from reporting. For this, you can set receivables batch source global descriptive flexfield Exclude from Online Reporting to Yes.
2. For unaccounted transactions, you can also change the document fiscal classification.

Version 1.1 July 2018 Changes

This section lists the changes in Payables and Receivables.

The changes are as follows:

- Payables
 - Late Submission: If you have invoicing records that couldn't be sent on time because you weren't aware that they were obliged to adhere to SII, enter **Yes** in Late Submission global descriptive flexfield.
 - <FacturaSimplificadaArticulos7.2_7.3>: Enter **Yes** in Simplified Invoice global descriptive flexfield to identify simplified invoices that identify the addressee, according to sections 2 and 3 of article 7 of Royal Decree 1619/2012. This applies to F1, F3, R1, R2, R3, R4 document types.
 - External Reference: This field is requested by companies to allow them to include added references to the invoice. The actual external reference to use depends on each company. The field is populated with the journal number for the invoice.
 - Issued Invoices Register. The process populates the values for new items. In the XML layout, these values are used to display across corresponding tags.
`<RegPrevioGGEEoREDEMEoCompetencia>` (Late Submission)
`<FacturaSimplificadaArticulos7.2_7.3>` (Simplified Invoice)
`<FacturaSinIdentifDestinatarioArticulo6.1.d>` (Invoice with No Counterpart)
 - <RefExterna> (External Reference)

Additionally, MACRODATO value takes 'N' or 'S' value depending on the invoice amount. If invoice amount is more than 100.000 (less than -100.000 for CM), the value is Yes ('S'). This value is used for the <Macrodato> tag.
 - Selected Intra-EU Transactions Register. These items are available in the xml output.
 - <RegPrevioGGEEoREDEMEoCompetencia> (Late Submission)
 - <RefExterna> (External Reference)
- Receivables
 - Late Submission: If you have invoicing records that couldn't be sent on time because you weren't aware that they were obliged to adhere to SII, enter **Yes** in Late Submission global descriptive flexfield.
 - <FacturaSimplificadaArticulos7.2_7.3>: Enter **Yes** in Simplified Invoice global descriptive flexfield to identify simplified invoices that identify the addressee, according to sections 2 and 3 of article 7 of Royal Decree 1619/2012. This applies to F1, F3, R1, R2, R3, R4 document types.
 - External Reference: This field is requested by companies to allow them to include added references to the invoice. The actual external reference to use depends on each company. The field is populated with the journal number for the invoice.
 - Issued Invoices Register. The process populates the values for new items. In the XML layout, these values are used to display across corresponding tags.
`<RegPrevioGGEEoREDEMEoCompetencia>` (Late Submission)
`<FacturaSimplificadaArticulos7.2_7.3>` (Simplified Invoice)

<FacturaSinIdentifDestinatarioAritculo6.1.d> (Invoice with No Counterpart)

- <RefExterna> (External Reference)

Additionally, MACRODATO value takes 'N' or 'S' value depending on the invoice amount. If the invoice amount is more than 100.000 (less than -100.000 for CM), the value is Yes ('S'). This value is used for the <Macrodato> tag.

- Selected Intra-EU Transactions Register. These items are available in the xml output.
 - <RegPrevioGGEEoREDEMEoCompetencia> (Late Submission)
 - <RefExterna> (External Reference)

Appendix 1 – How to Upload Confirmation Response Messages

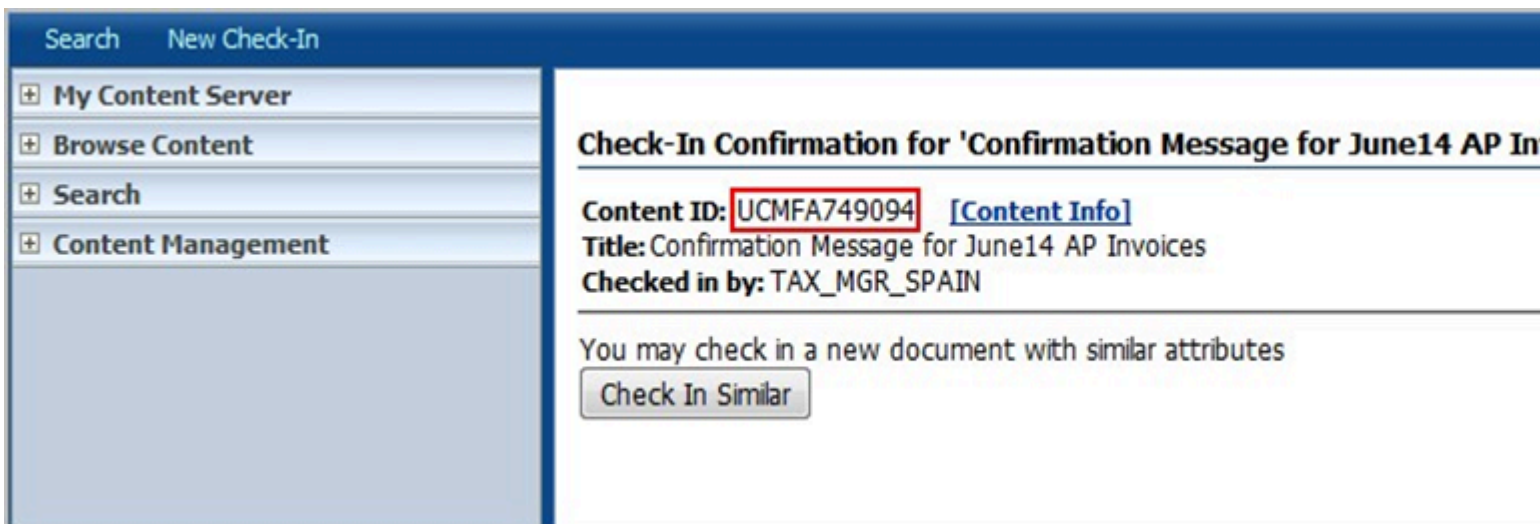
Appendix 1 – How to Upload Confirmation Response Messages You can view the version changes in the extract

Follow these steps:

1. Log in to UCM server.
2. Select **New Check-In**.
3. In the **Primary File** field, browse and select the XML confirmation message.
4. Edit the Type or Title of the selected file.
5. Click **Check-In** at the end of the page.
6. Copy the ID that's generated.

You can use this ID as parameter for the respective register when you're running confirmation process.

This image shows the ID generated when uploading confirmation response messages.



Appendix 2 – How to Update SII Version

This appendix discusses how to update the SII Version.

Tax Authority occasionally publishes new versions of the SII reporting XML message templates set. Companies must display the version in the XML version tag of the XML messages.

When a change is announced and you want to reflect the correct version in your XML messages, follow these steps:

1. Navigate to Setup and Maintenance, Manage Transaction Sources.
2. The Manage Transaction Sources window opens.
3. Update these fields:
 - a. Lookup Type
 - b. Under <Lookup Type> Lookup Codes
 - i. The Lookup Code is non-editable.
 - ii. Enter a value in the Lookup Meaning.
 - iii. Enter a definition in the Lookup Description.

Appendix 3 – Version Notes

Here are the version notes:

- Note 1 – R11: Identification Document Type (Code) and Document Number (Suppliers) Navigation: Suppliers - > Manage Supplier At Supplier Site:

When you select 'Online VAT Reporting for Spain' in the Regional Information field, if you see Document

Number as well as Code (Identification Type), don't enter any values (like Passport Number) in the 'Document Number' field. This field isn't PII protected. Instead, enter the number as explained in the Suppliers section of this document.

The 'Document Number' field is not displayed after the next patch application.

- Note 2 – R11: Identification Document Type (Code) and Document Number (Customers)

Task Name: Manage Customers

Navigation: Setup and Maintenance -> Manage Customers At Customer Site Profile History tab:

When you select 'Online VAT Reporting for Spain' in the Regional Information field, if you see Document Number as well as Code (Identification Type), don't enter any values (like Passport Number) in 'Document Number' field. This field isn't PII protected.

Instead, enter the number as explained in the Customers section of this document.

The 'Document Number' field is not displayed after the next patch application.

- Note 3 - User Defined Fiscal Classification

- User Defined Fiscal Classification was initially used for assigning special regimes type to your transaction lines, which were then used in the XML message. If you have existing transactions in your system where user defined fiscal classification codes were used for special regime, these transactions are reported correctly. Note that this added handling are temporarily available and then are obsoleted for which you will receive a notification. You should start using the GDF segment to specify Special Regime.

Appendix 4 – Version 1.1 changes in Extract

You can view the version changes in the extract.

Version 1.1 changes in Extract and Existing Extract

Changes introduced in Version 1.1 are readily available in XML files for these registers:

- Issued Invoices Register
- Received Invoices Register
- Selected Intra-EU Transactions Register
- Transactions Register
- Payments Register

Received Invoices Register

The table explains the new columns in extract included for SII Version 1.1 changes and provides information and the purpose of the new column to be used in XSL tags.

Extract Column	Data Type	Extract Table	Column Name	Values	Description
Simplified invoice	Optional – Yes Length -1 – Type -Char Possible values are Y or N.	JE_ZZ_VAT _REP_ TRX_ T	je_info_v26	IF Simplified Invoice GDF is set to Yes, Display S, Else, Display as N.(Document type to print 'S' or 'N')	The field InvoiceSimplifiedArticles7.2_ 7.3 should only be reported when the type of invoice is F1, F3, R1, R2, R3, R4. Tag name: <sum1:FacturaSimplificad aArticulos7.2_7.3>
Late Submission	Optional – Yes Length -1 – Type -Char Possible values are Y or N.	JE_ZZ_VAT _REP_ TRX_ T	je_info_v25	IF Late Submission GDF is set to Y, Display 'S', Else Display 'N' End if	Tag RegPrevioGGEEoREDEME oCompetencia (Y/N indicator). This tag is marked if transaction can't be reported in time due to one of the reasons indicated in the name.

Extract Column	Data Type	Extract Table	Column Name	Values	Description
External Reference	Optional – Yes Length -1 – Type -Char Possible values are Y or N.	-	je_info_v24	External reference – Journal number	Tag - <sum1:RefExterna>
Reverse Charge	-	-	je_info_v23	-	-

Issued Invoices Register

The table explains the new columns in extract included for SII Version1.1 changes and provides information and the purpose of the new column to be used in XSL tags.

Extract Column	Data Type	Extract Table	Column Name	Values	Description
Simplified invoice	Optional – Yes Length -1 Type -Char Possible values are Y or N.	JE_ZZ_VAT _REP_ TRX_ T	je_info_v24	IF Simplified Invoice GDF is set to Yes, Display S, Else, Display as N.(Document type to print 'S' or 'N')	The field InvoiceSimplifiedArticles7.2_ 7.3 should only be reported when the type of invoice is F1, F3, R1, R2, R3, R4. Tag name: <sum1:FacturaSimplificad aArticulos7.2_7.3>
Late Submission	Optional – Yes Length -1 – Type -Char Possible values are Y or N.	JE_ZZ_VAT _REP_ TRX_ T	je_info_v23	IF Late Submission GDF is set to Y, Display 'S', Else Display 'N' End if	Tag RegPrevioGGEEoREDEME oCompetencia (Y/N indicator). This tag is marked if transaction can't be reported in time due to one of the reasons indicated in the name.
External Reference	Optional – Yes Length -1 – Type -Char Possible values are Y or N.	-	je_info_v14	External reference – Journal number	Tag - <sum1:RefExterna>
Invoice without counterpart	-	-	je_info_v28	-	-

Note: In Issued Invoices Register, in block <TipoDesglose> add the tag <DetalleExenta> to allow subdividing the exempt amount depending on the exemption reason, which are now compatible. This process doesn't require any additional values from the extract because the solution displays one exempt amount only if applies.

Selected Intra-EU Transactions Register

The table explains the new columns in the extract included for SII Version 1.1 changes and provides information and the purpose of the new column to be used in XSL tags. This table selected Intra-EU Transaction Register changes in SII Version 1.1.

Extract Column	Data Type	Extract Table	Column Name	Values	Description
Late Submission	Optional – Yes Length -1 Type -Char Possible Values - Y/N	JE_ZZ_VAT_REP_TRX_ T	je_info_v23	IF Late Submission GDF is set to Y, Display 'S', Else Display 'N' End if	Tag RegPrevioGGEEoREDEME oCompetencia (Y/N indicator) This tag is marked if transaction can't be reported in time due to one of the reasons indicated in the name.
External Reference	Optional	-	je_info_v14	External reference journal number	Tag - <sum1:RefExterna>

Collections for the Received Invoices Register

There are no changes introduced in SII Version 1.1 extract.

Payments Register

There are no changes introduced in SII Version 1.1 extract.

5 Equivalence Surcharge Support

You can use the Online VAT Reporting for Spain to report on possible equivalence surcharges on Receivables transactions. Equivalence surcharges occur on Receivables transactions related to taxable customers exempt from VAT declaration and not registered for VAT.

Recargo de equivalencia, the Spanish term used for surcharge of equivalence, is a special type of tax under a special VAT regime that is mandatory for certain retailers who do not transform the products they sell. This tax is in addition to VAT (an extra line), and thus the name. Generally, the supplier issues the invoice with the equivalence surcharge for those retailers that have informed the supplier that they are subjected to the surcharge of equivalence regime.

After the required setup, the value and the rate of these equivalence surcharges are listed under specific XML tags **<sii:TipoRecargoEquivalencia>** and **<sii:CoutaRecargoEquivalencia>** of the Online VAT Report for Spain, under the standard VAT rate elements to which these surcharges correspond.

The users who need to report the equivalence surcharges of their customers must have these values reported under the corresponding fields in their Online VAT report for Spain, based on the legal requirements of the Spanish Tax authorities.

You must use the existing Tax Reporting Type `ORA_JEES_SII_TAX_GROUP_TYPE` for the SII feature, with the new tax reporting code `ORA_RE` to identify the tax rates used to calculate the equivalence surcharges. These rates are calculated on Receivables transactions on top of the standard VAT rates.

This image shows the tax rates used to calculate the equivalence surcharges.

Tax Rate: ES RdE STANDARD RATE

Tax Regime Code

ES VAT

Configuration Owner

Global configuration owner

Tax

ES RdE

Tax Status Code

ES RdE STANDARD

Tax Jurisdiction Code

Tax Rate Code

ES RdE STANDARD RATE

Tax Rate Type

Percentage

Rate Periods

View

Format

+

Detach

Rate Percentage	Effective Start Date	Effective End Date	Set as Default Rate	Default Start Date	Default End Date
4	1/1/86		✓	1/1/86	

4, 1986-01-01: Rate Period Details

Main Details

Tax Accounts

Tax Reporting Codes

Legal Justification Message Reporting Codes

Tax Reporting Codes

View

+

Detach

Tax Reporting Type Code	Data Type	Tax Reporting Code	Description	Effective Start Date	Effective End Date
EMEA_VAT_REPORTING_TYPE	Text	VAT	VAT	1/1/86	
ORA_JEES_SII_TAX_GROUP_TYPE	Text	ORA_RE	Recargo Equivalencia	1/1/86	

6 VAT Registers and JPK Extracts for Poland

VAT Registers and JPK Extracts for Poland

Overview

Use the VAT registers and JPK extracts for Poland to produce outputs for sales registers, and to generate the Standard Audit File for Tax, also known as SAFT. This report is the legally defined format to electronically submit tax to the Polish tax authorities.

These sections of JPK extracts are currently available:

JPK Accounting Books Extract for Poland

To extract accounting information, run the JPK Accounting Books Extract for Poland process, which generates a JPK audit file. This file is used to electronically submit accounting information to tax authorities. The JPK audit file contains three different sections, and includes these structures:

- Section Header Information
- Reporting Legal Entity Identification Details
- General Ledger Trial Balance
- General Ledger Journals
- General Ledger and Subledger Account Analysis
- General Ledger and Subledger Account Analysis- Control Totals

The accounting books are extracted based on the accounting period and fiscal year. Tax authorities request this section of the JPK extracts on an accounting period or fiscal year basis.

JPK Bank Statements Extract for Poland

To generate the bank statements for Poland in the JPK format, run the JPK Bank Statements Extract for Poland process. The JPK format is an XML file that is accepted by tax authorities for electronic submission.

JPK Invoices Listing for Poland

To generate the invoice listing for Poland, run the JPK Invoices Listing for Poland process. The JPK format is an XML file that is accepted by tax authorities for electronic submission.

JPK Sales and Purchase Registers for Poland

To generate the sales and purchase registers for Poland, run the JPK Sales and Purchase Registers for Poland process. The JPK format is an XML file that is accepted by tax authorities for electronic submission.

Set Up VAT Registers and JPK Extracts for Poland

Set up these common tasks before you can process JPK extracts:

You must set up these tasks:

- Address Format
- Taxpayer Representative
- Legal Entity
- Legal Registration
- Poland Specific Information for a Legal Entity
- E-mail Address and Phone for JPK VAT Register

Address Format

To submit online accounting tax transactions in the JPK format, companies must maintain the company and third-party addresses in a specified structured format. To set up the address in the accurate format, follow these steps:

1. Navigate to the Manage Address Formats page from the Setup and Maintenance work area.
2. Enter **Legal Address for Poland** in the **Name** field, and click **Search**.
3. Enter **Legal Address for Poland** from the **Search Results** section, and click the **Edit** icon.
4. In the **Format Variation Layout** section of the **Format Layout** tab, assign the values in the **Address Element** and **Prompt** columns for the line and position you want. You can also mark an attribute as **Required**.
5. Click **Preview Layout** to preview the layout that you specified.
6. **Save** your changes.

Taxpayer Representative

The VAT Registers and JPK Extracts for Poland feature supports documents issued by the taxpayer representatives. To define a taxpayer representative, follow these steps:

1. Navigate to the Edit Supplier: Poland Registered page.
2. In the General section of the Profile tab, select **Attorney** from the **Supplier Type** list of values.
3. Select the Addresses tab and verify that the address of the selected taxpayer representative is available.

Legal Entity

The VAT Registers and JPK Extracts for Poland feature requires that the legal entity has the NIP and REGON registration numbers. You must define tax identification numbers, such as NIP and REGON, for the legal entity. Follow these steps:

1. Enter **NIP** as the tax registration number in the **Legal Entity Tax Registration for VAT Regime for Poland** field.
2. Enter the tax registration number for the **Legal Entity for Statistical Purposes** in the **REGON** attribute.

Legal Registration

You must set up legal registration for Poland. Follow these steps:

1. Navigate to the Legal Entity Tax Registrations page.
2. Search for the Vision Poland report.
3. Enter the REGON value in the **REGON** field.

4. The primary address of the legal entity is extracted from the **Legal Entity Registration Address** field. To update the legal entity address, follow these steps:
 - a. Navigate to the Manage Legal Address page from the Setup and Maintenance work area.
 - b. Enter **Vision Poland Report**, and click **Search**.
 - c. Select the **Vision Poland Report** legal entity, and click **Edit**.
 - d. Select the address you want to update in the Legal Entity Addresses section, and click **Edit**. You can now update the address in the **Legal Registration Address** field.
 - e. Select the **Set as default registration** check box to select the address you entered as the default registration address.

Poland Specific Information for a Legal Entity

If your company operates through a taxpayer representative then you must set up a taxpayer representative, and select the taxpayer representative in the Taxpayer Representative attribute of the Additional Financials Information for the Legal Entity.

You must also identify the reporting tax authority so that it is available as the default value for all report parameter sets. The names and codes of the reporting tax authorities in Poland are predefined in the application.

E-mail Address and Phone for JPK VAT Register

An e-mail address is required in the JPK_VAT extract header. You must define the address as the primary contact point for the primary contact person. To define the e-mail address and phone, follow these steps:

1. Navigate to Setup and Maintenance, Financials, and Legal Structures. Search for the task: Manage Legal Entity.
2. Click Scope for this task.
3. In the Select Scope dialog box, do the following:
 - a. From the Legal Entity drop-down list, select Select and Add.
 - b. Search for your Legal entity.
 - c. Select the legal entity for JPK reporting and click icon on the toolbar.
4. In the Manage Contacts page, select icon to add a new contact.
5. Enter the person details and click OK:
 - a. Save your data.
 - b. Make the person a primary contact (Actions>Set Primary Contact).
 - c. Click the Save button.
6. From the Create Contact Point dialog box, select the type as E-mail, fill in the fields with relevant details, and click OK. The e-mail address is defined for the Primary Contact Point. Save your data.
7. From the Create Contact Point dialog box, select the type as Land, enter the phone number details, and click OK. The phone number is updated for the Primary Contact Point. Save the data.

Note: Only the Primary Phone Number defined in the Phone field is displayed. The values defined in the Phone Country Code and Area Code fields are not displayed in the JPK extract file.

8. Save and Close.
9. The primary e-mail defined will be displayed in the JPK extract file header in field <Email>. The primary phone will be displayed in the field <Telefon>.

Set Up Accounting for VAT Registers and JPK Extracts for Poland

To create the JPK accounting books extract, you must define an accurate and detailed JPK hierarchy structure where all the natural accounts are classified under the relative JPK account category.

To define the JPK account hierarchy structure, enter the JPK Group Category Accounts (0-9) and the Category Accounts (3 digits). If an existing internal hierarchy account is already being used, define the JPK hierarchy on an existing hierarchy without affecting the existing reporting setups.

Ensure that you enter the JPK related categories and group categories using an indicative prefix to differentiate them from the existing natural accounts. In addition to the accounts that correspond to the actual group categories and account categories, define one more parent account as the JPK top level account to use as the top reference point for the JPK hierarchy tree. You can upload the JPK accounts using a spreadsheet or manually entering the values in the application.

To report account balances at summary levels, complete your account hierarchies.

Set Up Account Hierarchies

Set up your account hierarchies to report account balances at summary levels. You can enter up to a ten level hierarchy for information and other purposes. You must also define these levels under the same hierarchy:

- JPK Top Level Account: At the P3 Parent Level.
- JPK Group Category Accounts: At the P2 Parent Level. They comprise 10 accounts in the range 0-9.
- JPK Category Accounts: At the P1 Parent Level. They comprise 3 digit accounts.
- All the existing postable accounts used by the user: As Child values.

You can create and update hierarchies by navigating to the Upload Chart of Accounts page from the Setup and Maintenance work area. Run the Upload Enterprise Structures and Hierarchies process to create a hierarchy, and create or update a version. You can specify **JE_PL_ACCOUNT** in the **Value Set** list. To create a hierarchy for the tree code, use the same name that you used for the account value set. You can also use the tree code of the existing hierarchy where the JPK classifications are stored.

Manually Add JPK Accounts to the Chart of Accounts

You can manually create and upload a hierarchy. Follow these steps:

1. Navigate to the Manage Value Sets page from the Setup and Maintenance work area.
2. Search for the **JE_PL_ACCOUNT** value set in the **Value Set Code** field.
3. Click the **Manage Values** button.
4. Click the **Create** icon to add the JPK parent accounts.

Manage an Account Hierarchy

Follow these steps:

1. Navigate to the Manage Account Hierarchies page from the Setup and Maintenance work area.
2. From the **Actions** menu in the Manage Account Hierarchies: Specify Definition page, select **Create Tree**.
3. Define the account name, code, and tree structure.
4. Add the **Accounting Flexfield Hierarchy** parent and detail values in the **Data Source Parameters** section.

5. Click **Save**,
6. Click **Next**.
7. From the **Actions** menu, select **New** in the **Specify Labels** section to create labels. You can create labels for top level accounts, group category accounts, and category accounts.
8. Click **OK**.
9. Click **Submit**.
10. Search for the tree.
11. Select the **JE_PL_ACCOUNT** row.
12. From the **Actions** menu, select **Create Tree Version**.
13. Provide the required values, and click **Next** to specify nodes.
14. Select **Add** to add new rows. The Add Tree Node dialog box opens.
15. Select **Specific values** as the **Tree Node Type**.
16. Select the correct data source to view parent values.
17. Select **JPK Top Level Account** as the **Label**.
18. From the **Available Nodes** list, select **JPK-JPK Top Level Account** and move it to the **Selected Nodes** section.
19. Follow the steps from step 12 to add the second level JPK Group Category Accounts and next level JPK Category Accounts.
20. Select **Accounting Flexfield Hierarchy Detail Values** in the **Data Source** list of values.

The JPK structure is now successfully set up. You can now add the detailed nodes for every account you added at the top level, group category level, and category level.

Create a Hybrid Structure

You can also create a single hybrid structure where a more conventional structure exists with the JPK structure. To create a hybrid structure, follow these steps:

1. From the **Actions** menu, click **Create Tree Version**.
2. Select the relative data source and labels as you did while setting up the JPK structure.
3. Click **Submit**.
4. Click **OK**.
5. Select the tree structure row.
6. Select **Column Flattening** from the **Actions** menu.
7. Click **Online Flattening**, and then select the **Force Flattening** option.
8. Click **OK**.
9. Click **Done**.
10. Select the tree structure row.
11. Select **Row Flattening** from the **Actions** menu.
12. Click **OK**.
13. Click **Done**.
14. Select the tree structure row.
15. From the **Actions** menu, select **Active** for **Set Status**.
16. On the Manage Account Hierarchies page, select **Offline Audit**.

Set Up VAT Registers and JPK Extracts for Poland

Localization Options

Set up Localization Options for VAT registers and JPK extracts:

The VAT Registers and JPK Extracts for Poland feature may use Invoice Number or Voucher Number as the document number for Payables Invoices. The Payables Invoice Number for JPK setting is available for the Business Unit in the Manage Localization Options page.

Tax Reporting Types and Codes

The VAT Registers and JPK Extracts for Poland feature uses Tax Reporting Types and Codes to classify transactions to support the JPK specifications. The feature comes with seeded Tax Reporting Types:

This table lists the tax reporting types and codes with details such as name, purpose, and country.

Tax Reporting Type Code	Tax Reporting Type Name	Tax Reporting Type Purpose	Country
ORA_JEPL_BUSINESS_TYPE	JPK Business Types for Poland	Tax reporting type	Poland
ORA_JEPL_DOCUMENT_TYPE	JPK Document Type for Poland	Tax reporting type	Poland
ORA_JEPL_JPK_TAX_MSG_TYPE	JPK Tax Exemption Reason Types for Poland	Tax reporting type	Poland
ORA_JEPL_TAX_EXEMPTION	Tax Exemption Reasons for Poland	Legal justification message type	Poland
ORA_JEPL_TAX_TYPE	JPK Tax Types for Poland	Tax reporting type	Poland
ORA_JEPL_PRODUCT_ATTRIBUTE	JPK Product Attributes for Poland	Tax reporting type	Poland
ORA_JEPL_SPLIT_PAYMENT	JPK Split Payment for Poland	Tax reporting type	Poland
ORA_JEPL_TRX_LOC_TYPE	JPK Transaction Location Types for Poland	Tax reporting type	Poland
ORA_JEPL_TRX_TYPE	JPK Tax Transaction Types for Poland	Tax reporting type	Poland
ORA_JEPL_VAT_BOXES	Tax Box Codes for Poland	Tax box allocation	Poland
ORA_JEPL_VAT_BOXES_JPK	JPK Tax Box Codes for Poland	Tax box allocation	Poland
ORA_JEPL_VAT_BOXES_PDF	VAT Registers Tax Box Codes for Poland	Tax box allocation	Poland

Note: Ensure that the ORA_JEPL_DOCUMENT_TYPE, ORA_JEPL_PRODUCT_ATTRIBUTE, and

ORA_JEPL_SPLIT_PAYMENT tax reporting types are seeded. If these are not seeded, define them manually with the PL_DOCUMENT_TYPE, PL_PRODUCT_ATTRIBUTE, and PL_SPLIT_PAYMENT tax reporting type codes.

JPK Transaction Location Types for Poland (ORA_JEPL_TRX_LOC_TYPE)

This tax reporting type classifies transactions according to the JPK specifications: VAT (invoice), KOREKTA (correction invoice), and ZAL (prepayment invoice). The POZ (other) value is obsolete. This tax reporting type is associated with a document fiscal classification code.

From 1st-October 2019, the POZ value is not valid and only VAT, ZAL, and KOREKTA values are valid and can be reported in the RozdajFaktury field.

When the 'ORA_JEPL_TRX_TYPE' tax reporting type code with the 'POZ' tax reporting code is defined for the 'document fiscal classification code', you must do the following:

- Update the line with the POZ value with the end date '30 June 2019'
- Create a new line with Tax Reporting Code value 'VAT, ZAL or KOREKTA' with Effective Start Date from 1 October 2019.

JPK Tax Types for Poland (ORA_JEPL_TAX_TYPE)

This Tax Reporting Type classifies taxes according to the JPK specifications: Standard, Reduced 1, Reduced 2, Reduced 3, Zero, Offset, or Exempt rate.

Tax Exemption Reasons for Poland (ORA_JEPL_TAX_EXEMPTION)

This Tax Reporting Type handles tax exemption reasons. You should define exemption reason messages based on your organizational needs.

JPK Tax Exemption Reason Types for Poland (ORA_JEPL_JPK_TAX_MSG_TYPE)

This Tax Reporting Type classifies exemption reason messages by type according to the JPK specifications: Local Tax Law (P_19A), EU Tax Law (P_19B), and Other Tax Law (P_19C).

Tax Box Codes for Poland (ORA_JEPL_VAT_BOXES)

Codes of this tax reporting type represent the number of the VAT Declaration cell. Each code defined has an assigned Box Type:

- Tax Amount box to store the tax amount
- Taxable Amount box to store the taxable basis amount

Recoverable and non-recoverable amounts are also assigned.

The reporting type needs to contain all the box numbers that you must populate in the JPK_VAT Extract specification. The codes are used in Tax Box Allocation Rules to assign tax amount and taxable basis amount to the proper field numbers in the JPK_VAT extract and in the VAT Registers printout.

The ORA_JEPL_VAT_BOXES tax reporting type is seeded with the Sales and Purchase Register codes valid until end of September 2020. From October 01, 2020 the new VAT Declaration (P_x) codes are included and, there are valid changes in the Sales and Purchase codes. You must manually define the new VAT declaration codes (version JPK_V7M).

Changes valid from October 01, 2020:

- The K_37, K_38 and K_39 obsolete codes should be end-dated with date September 30, 2020.
- Add new K_32_N, K_43_N and K_45_N codes and SPRZEDAZVAT_MARZA and ZAKUPVAT_MARZA codes.

New boxes valid from October 01, 2020 are defined manually and you must extract the code exactly as they are in this table: This table lists the New Tax Reporting Codes:

Tax Reporting Code	Description	Amount	Box Type	Effective Start Date	Effective End Date
K_32_N	K_32_New	Plus	Recoverable tax box	11.00	

Tax Reporting Code	Description	Amount	Box Type	Effective Start Date	Effective End Date
K_35	K_35	Minus	Recoverable tax box	11.00	
K_40	K_40	Plus	Recoverable taxable amount box	11.00	
K_41	K_41	Plus	Recoverable tax box	11.00	
K_42	K_42	Plus	Recoverable taxable amount box	11.00	
K_43_N	K_43_New	Plus	Recoverable tax box	11.00	
K_45_N	K_45_New	Plus	Recoverable tax box	11.00	
P_10	P_10	Plus	Recoverable taxable amount box	11.00	
P_11	P_11	Plus	Recoverable taxable amount box	11.00	
P_12	P_12	Plus	Recoverable taxable amount box	11.00	
P_13	P_13	Plus	Recoverable taxable amount box	11.00	
P_14	P_14	Plus	Recoverable taxable amount box	11.00	
P_15	P_15	Plus	Recoverable taxable amount box	11.00	
P_16	P_16	Plus	Recoverable tax box	11.00	
P_17	P_17	Plus	Recoverable taxable amount box	11.00	
P_18	P_18	Plus	Recoverable tax box	11.00	
P_19	P_19	Plus	Recoverable taxable amount box	11.00	
P_20	P_20	Plus	Recoverable tax box	11.00	
P_21	P_21	Plus	Recoverable taxable amount box	11.00	
P_22	P_22	Plus	Recoverable taxable amount box	11.00	
P_23	P_23	Plus	Recoverable taxable amount box	11.00	
P_24	P_24	Minus	Recoverable tax box	11.00	
P_25	P_25	Plus	Recoverable taxable amount box	11.00	
P_26	P_26	Plus	Recoverable tax box	11.00	
P_27	P_27	Plus	Recoverable taxable amount box	11.00	
P_28	P_28	Plus	Recoverable tax box	11.00	
P_29	P_29	Plus	Recoverable taxable amount box	11.00	
P_30	P_30	Plus	Recoverable tax box	11.00	

Tax Reporting Code	Description	Amount	Box Type	Effective Start Date	Effective End Date
P_31	P_31	Plus	Recoverable taxable amount box	11.00	
P_32	P_32	Plus	Recoverable tax box	11.00	
P_33	P_33	Plus	Recoverable tax box	11.00	
P_34	P_34	Plus	Recoverable taxable amount box	11.00	
P_35	P_35	Minus	Recoverable tax box	11.00	
P_36	P_36	Minus	Recoverable tax box	11.00	
P_40	P_40	Plus	Recoverable taxable amount box	11.00	
P_41	P_41	Plus	Recoverable tax box	11.00	
P_42	P_42	Plus	Recoverable taxable amount box	11.00	
P_43	P_43	Plus	Recoverable tax box	11.00	
P_44	P_44	Plus	Recoverable tax box	11.00	
P_45	P_45	Plus	Recoverable tax box	11.00	
P_46	P_46	Plus	Recoverable tax box	11.00	
P_47	P_47	Plus	Recoverable tax box	11.00	
P_49	P_49	Plus	Recoverable taxable amount box	11.00	
P_50	P_50	Plus	Recoverable taxable amount box	11.00	
P_52	P_52	Plus	Recoverable taxable amount box	11.00	
P_54	P_54	Plus	Recoverable taxable amount box	11.00	
P_60	P_60	Plus	Recoverable taxable amount box	11.00	
P_62	P_62	Plus	Recoverable taxable amount box	11.00	
P_68	P_68	Plus	Recoverable taxable amount box	11.00	
P_69	P_69	Plus	Recoverable tax box	11.00	
SPRZEDAZVAT_MARZA	SprzedazVAT_Marza	Plus	Total amount box	11.00	
ZAKUPVAT_MARZA	ZakupVAT_Marza	Plus	Total amount box	11.00	

JPK Tax Box Codes for Poland (ORA_JEPL_VAT_BOXES_JPK)

This tax reporting type represents the subset of VAT Declaration cells used in the Generate JPK VAT File for Poland extract. Depending on the sign (plus or minus) of the tax reporting code, the reported amount overrides the settings of the referenced tax reporting code in the tax box codes for Poland Tax Reporting Type setup. If required, you can define additional boxes.

From 1st of October 2020, the new JPK_VAT extract with Sales and Purchase Register part (K_x boxes) and new VAT Declaration part (P_x boxes) are valid. You must manually add the VAT Declaration codes and end date obsolete (K_37, K_38 and K_39) codes. For more details, see New Tax Reporting Codes.

Note: When the tax reporting code is defined several times (without End-date) and codes are valid, the amounts in the XML file will be multiplied. In this case, only one tax reporting code can be valid and other codes should be end-dated.

VAT Registers Tax Box Codes for Poland (ORA_JEPL_VAT_BOXES_PDF)

This tax reporting type represents the codes that you can use to select transactions into Sales and Purchase VAT Registers. The PDF report is run for internal audit purposes (PDF output). The content and cells may additionally include transactions and tax lines that the company is not obligated to present in the VAT Declaration (JPK_V7M), but it must still track for internal tax audit. For example, to distinguish and track the purchases related to non-taxable, exempt sales. Depending on the sign (plus or minus) of the tax reporting code, the reported amount overrides the settings of the referenced tax reporting code in the tax box codes for Poland Tax Reporting Type setup. If required, you can define additional boxes.

From 1st of October 2020, the new JPK_VAT extract with Sales and Purchase Register part (K_x boxes) and new VAT Declaration part (P_x boxes) are valid. You must manually add the VAT Declaration codes and end date the obsolete (K_37, K_38 and K_39) codes. For more details, see New Tax Reporting Codes.

Note: When the tax reporting code is defined several times (without the end date) and the codes are valid, the amounts in the XML file will be multiplied. In this case, only one tax reporting code can be valid and other codes should be end dated.

JPK Product Attributes for Poland (ORA_JEPL_PRODUCT_ATTRIBUTE)

This tax reporting type classifies the output tax transactions reported in the Sales Register by product attribute according to GTU coding (Grupy Towarów i Usług) exposed in the JPK_V7M declaration. This tax reporting type is associated with the product category.

Note: If you create an incorrect Tax Reporting Code, you can end date the code and define new correct code with a new start date. Ensure that the end date on the incorrect Tax Reporting Type Code and the new date on the newly defined Tax Reporting Type code do not overlap.

JPK Document Type for Poland (ORA_JEPL_DOCUMENT_TYPE)

This tax reporting type classifies transactions by document type according to the JPK specifications. The RO, FP, and WEW document type values are reported in the Sales Register in the TypDokumentu field.

The MK, VAT_RR, and WEW values are reported in the Purchase Register in the DokumentZakupu field.

The tax reporting type is associated with the document fiscal classification code.

You must define the tax reporting codes and the codes must be identical as tax reporting code defined in the table:

Tax Reporting Code	Description	Effective Start Date	Effective End Date
FP	FP	1.1.00	
MK	MK	1.1.00	
RO	RO	1.1.00	
VAT_RR	VAT_RR	1.1.00	
WEW	WEW	1.1.00	

JPK Split Payment Mechanism for Poland (ORA_JEPL_SPLIT_PAYMENT)

This tax reporting type classifies transactions if transactions that must be paid by split payment mechanism (podzielona płatność VAT). The tax reporting Type is seeded and is associated with the document fiscal classification code.

You must report the MPP tax reporting codes as follows:

- Tax Reporting Code, for example MPP.
- Description. for example MPP.
- Effective Start Date, for example 1.1.00.
- Effective End Date.

JPK Transaction Attributes for Poland

You must define the JPK Transaction Attributes for Poland (PL_TRX_ATTR_x) tax reporting type. This tax reporting type classifies transactions by transaction attribute according to the JPK specifications.

Depending on the company or operations specifications, you must create a new tax reporting type for each tax reporting code (SW, EE, TP). The JPK Transaction Attributes for Poland are associated with the user-defined fiscal classification.

You must define the tax reporting types and tax reporting codes. The tax reporting code must be identical as follows:

Create Tax Reporting Types PL_TRX_ATTR_x for Poland:

- Tax Reporting Type Code: PL_TRX_ATTR_SW
- Tax reporting Type Names: JPK Transaction Attributes for Poland
- Tax reporting Type Purpose: Tax reporting type
- Data Type: Text
- Reporting Type Uses: Fiscal classification

The JPK Transaction Attributes for Poland are associated with user-defined fiscal classification and multiple assignments are allowed. Depending on the company or operations specifications, you must create a new tax reporting type for each tax reporting code (SW, EE, TP). Based on this setup, you can define multiple tax reporting types assignments for one user-defined fiscal classification. This table provides details about user-defined fiscal classification setup.

Create Tax Reporting Types		Create Tax Reporting Codes		
Tax Reporting Type Code	Tax Reporting Type Name	Tax Reporting Code	Description	Eff.Start Date
PL_TRX_ATTR_SW	JPK Transaction Attributes for Poland	SW	SW	1.1.2000
PL_TRX_ATTR_EE	JPK Transaction Attributes for Poland	EE	EE	1.1.2000
PL_TRX_ATTR_TP	JPK Transaction Attributes for Poland	TP	TP	1.1.2000
PL_TRX_ATTR_TT_WNT	JPK Transaction Attributes for Poland	TT_WNT	TT_WNT	1.1.2000
PL_TRX_ATTR_TT_D	JPK Transaction Attributes for Poland	TT_D	TT_D	1.1.2000
PL_TRX_ATTR_MR_T	JPK Transaction Attributes for Poland	MR_T	MR_T	1.1.2000
PL_TRX_ATTR_MR_UZ	JPK Transaction Attributes for Poland	MR_UZ	MR_UZ	1.1.2000
PL_TRX_ATTR_I_42	JPK Transaction Attributes for Poland	I_42	I_42	1.1.2000
PL_TRX_ATTR_I_63	JPK Transaction Attributes for Poland	I_63	I_63	1.1.2000
PL_TRX_ATTR_B_SPV	JPK Transaction Attributes for Poland	B_SPV	B_SPV	1.1.2000
PL_TRX_ATTR_B_SPV_DOSTAWA	JPK Transaction Attributes for Poland	B_SPV_DOSTAWA	B_SPV_DOSTAWA	1.1.2000
PL_TRX_ATTR_B_MPV_PROWIZJA	JPK Transaction Attributes for Poland	B_MPV_PROWIZJA	B_MPV_PROWIZJA	1.1.2000
PL_TRX_ATTR_KOREKTAPODSTAWY	JPK Transaction Attributes for Poland	KOREKTAPODSTAWYOPOD	KorektaPodstawyOpodt	1.1.2000
PL_TRX_ATTR_IMP	JPK Transaction Attributes for Poland	IMP	IMP	1.1.2000

Standard Lookup (ORA_JEPL_JPK_VAT_PARAMETERS)

The ORA_JEPL_JPK_VAT_PARAMETERS standard lookup is used to predefine '1' value displayed in the VAT Declaration part for P_55, P_56, P_57, P_58, P_59, and P_67 tags.

In the lookup code P_61 Type of future tax liability in the Description field can be predefined text which will be reported in the XML file.

The lookup code must be same as the tag reported in the XML file. (Example: P_55) The predefined values from the column Description are reported in the XML file. Tag P_61 will be reported only when the text for Type of future tax liability in the Description column is defined. When the field description is not defined, the tag will not be reported.

When the predefined lookup values are different for a particular tax periods, you must change the predefined lookup values before creating the XML file.

The standard lookup is seeded, and you must define the lookup codes manually:

This table lists the lookup codes for the standard lookup parameter:

Lookup Code	Display Sequence	Enabled	Start Date	End Date	Meaning	Description
P_55		Yes	1.1.2000		P_55	1
P_56		Yes	1.1.2000		P_56	1
P_57		Yes	1.1.2000		P_57	1
P_58		Yes	1.1.2000		P_58	1
P_59		Yes	1.1.2000		P_59	1
P_61		Yes	1.1.2000		P_61	Type of future tax liability
P_67		Yes	1.1.2000		P_67	1

Tax Registrations

The VAT Declaration, Sales and Purchase Registers and JPK Extracts for Poland is based on the Tax Reporting for EMEA feature.

Refer to the Tax Box Allocations help topic for the information on how to enable that feature for your organization.

In the Tax Registration page, you must set up the Tax Reporting attributes:

- Tax Regime
- Tax Calendar, Tax Reporting Periods
- Enable Allocation

Tax Rates

The JPK Extracts for Poland feature uses the tax reporting codes assigned to the tax rates to classify taxes according to the JPK specification.

Every tax rate should have a tax reporting code of type JPK Tax Types for Poland:

For Standard Rate:

Navigate to the Reporting Codes page, select the Tax Reporting Type Code and specify the Tax Reporting Code, Effective Start Date, and Effective End Date for the tax reporting type code.

For Exempt Rate:

Every exempt rate should have two Tax Reporting Codes:

- Tax Reporting Code from Type: Exemption Reasons for Poland (ORA_JEPL_JPK_TAX_MSG_TYPE) to define the JPK_FA extract field, in which the legal justification message should be displayed.
- 19a for Polish law justification ◦ 19b for EU law justification ◦ 19c for other law justification
- Legal Justification Message Reporting Code from the Reporting Type: Tax Exemption Reason Types for Poland (ORA_JEPL_EXEMPTIONS), to define the legal message text to be displayed in the JPK_FA extract file.

Example of Tax Reporting Types and Codes Definition for Exempt Tax Rate:

- Tax Reporting Type Code: EPL_TAX_EXEMPTION
- Tax Reporting Code: EXEMPT MESSAGE
- Legal Justification Text: EXEMPT MESSAGE
- Effective Start Date
- Effective End Date

Tax Box Allocation Rules

The VAT Registers and JPK Extracts for Poland feature uses Tax Box Allocations as the primary data source. You should base your Tax Box Allocation rules on the Tax Reporting Type Tax Box Codes for Poland (ORA_JEPL_VAT_BOXES) and allocate the tax boxes according to the JPK requirements.

There are no pre-defined Tax Box Allocation Rules delivered with the feature.

Tax Reporting Rules is a mechanism that allows you to select tax lines according to the defined criteria and assign a set of boxes to lines that meet the set of selection criteria.

Tax Box Allocation Rules consist of Condition Sets that are used to select tax lines belonging to a group defined by a Condition Set rule. Each Condition Set is assigned to a set of codes and boxes indicating to which declaration boxes the tax line belongs to. In other words, the indicate where and how the tax amount and/or taxable basis amount should be reported in the JPK_VAT extract file and in the VAT Declaration.

If the tax line belongs to a group with a certain set of boxes, the line will be included in the totals displayed with the field code in the JPK_VAT Extract file and in the printout of VAT Registers:

- The tax line will be displayed in the Sales Register (together with its transaction header). The taxable basis amount is incorporated into:
 - Transaction level total in the K_19 field in the JPK_VAT Extract
 - Transaction level total for K_19 field and Register Totals for Box Number K_19 in the Sales Register printout
- The tax amount into K_20 field in JPK (Vat Declaration Box Number 20)
- The parent VAT Declaration boxes into P_19 (Taxable Basis Amount) and P_20 (Tax Amount)

You can define many Tax Box Allocation rules, but each Tax line is processed only once and when allocated. It will be displayed later in the JPK_VAT extract.

Specific Sales_Register and Purchase_Register boxes determine the JPK section where the transaction appears in the JPK_VAT extract:

- Sales_Register values assigned to a tax line places the tax line in the <SprzedazWiersz> section.
- Purchase_Register values assigned to a tax line places the tax line in the <ZakupWiersz> section.

These boxes also contain the total tax amount of the appropriate section.

You must define the allocation rules also for the parent VAT Declaration Boxes. For example, on TBA rule for SALES REGISTER, you must define K_19 and K_20 and assign P_19 and P_20 boxes (VAT Declaration boxes).

There are no specific requirements to the structure of the rules, conditions, or the number of tax boxes in the rule results, except from those earlier mentioned.

Starting from October 1, 2020, the new JPK_VAT xml file schema with VAT Declaration, Purchase, and Sales Registers are valid. Corrections to former VAT Declarations (submitted before October 2020 must follow the legislative processes and formats effective in the corrected Tax Period. Therefore, the new declaration (JPK_V7M) will be applicable only from transactions reported from October 2020.

Therefore, it is mandatory to end date existing (old) Tax Box Rules with date September 30, 2020 and define new Tax Box Rules with start date October 1, 2020. The Tax Allocation process submitted for tax period before October 1, 2020 allocates tax transactions based on the Tax Allocation Rules valid until the end of September 2020. For the tax periods after October 1, 2020, the Tax Allocation process allocates tax transactions based on new TBA Rules effective from October 1, 2020.

Here's an example of how to end-date TBA Rule valid until September 30, 2020:

Here's an example of how to define results for new TBA Rules valid from October 1, 2020.

New TBA Rules Results should be defined with:

- Sales or Purchase Register boxes (K_x boxes for Taxable amount and Tax amount)
- VAT Declaration boxes (P_x boxes for Taxable amount and Tax amount). When K_x box assignment exists, there should be defined a corresponding P_x box.
- SALES_REGISTER or PURCHASE_REGISTER

The summary Declaration boxes (P_37, P_38 and P_48) are calculated automatically by program. You don't need to define P_37, P_38, and P_48 in the TBA Rules Results.

Note: All the TBA Rules (valid until end of September 2020 and new starting with October 1, 2020) that you use for Allocation process must be checked as Enabled.

The cross-period tax box P_62 from JPK_V7M must be also defined, but the period end balance allocation should be reflected by manual taxable transactions or journals.

Tax Box Allocation Rule Setup Processing Example

Here is an example that explains how the Tax Box Allocation Rule works,

Follow these steps:

1. Setup steps for Tax Box Allocation:
2. Define Tax Determining Factor Sets
3. Click Create. Add the details and click Save.
4. Define Tax Condition Sets.
5. Define Tax Box Allocation Rules with boxes assignment.

Tax Box Allocation Rule Processing Example

Here is an example to further explain how the Tax Box Allocation Rule works,

Assume that we have a Condition Set selecting tax lines with the tax rate AR Standard Rate.

In the Allocation rule, the Condition Set is assigned to the following boxes: K_19 and P_19 (taxable amount) K_20 and P_20 (tax amount) and Sales_Register (tax amount).

In the Tax Box Allocation process, all tax lines with the tax rate AR Standard Rate are assigned to these boxes:

- Tax Amount is assigned to Boxes K_20, P_20, and Sales_Register
- Taxable Amount is assigned to Box K_19 and P_19

VAT Reporting Process

To create the JPK_VAT, the program performs the following:

To create the JPK_VAT, the program performs the following:

- Selects all tax lines allocated for the reported Period, Legal Entity, and Tax Registration Number.
- Sorts the lines by:
 - Register Type (VAT Declaration/Sales_Register/Purchase_Register Tax Box Code)
 - Party (Customer or supplier) name and transaction / invoice number
 - Tax Box Codes assigned to transaction lines
- Calculates totals by Tax Box Code for each value of Register Type (Sales/Purchase) and transaction header.
- Assigns Sales_Register/Purchase_Register label to each transaction header with its totals by Tax Box Code.
- Groups within each Label (Sales/Purchase Register) the totals by Tax Box Codes into transactions
- Formats the data to be displayed in the JPK_VAT format:
 - In this example, the tax line amounts with the tax rate AR Standard Rate are displayed in JPK in the section <SprzedazWiersz>:
 - K_19 for Lines Taxable Amount Total
 - K_20 for Lines Tax Amount Total
 - In this example, the tax line amounts with the tax rate AR Standard Rate are displayed in JPK in the section <Deklaracja>:
 - P_19 Taxable Amount Total
 - P_20 Tax Amount Total

The grand total calculated for tax amounts in the boxes with the code Sales_Register is displayed in the section <SprzedazCtrl> in the field with the label <PodatekNalezny>.

- When the Sales and Purchase VAT Registers printout process is run, the processing logic is the same, however, the output is a PDF file.

Sub-totals by tax box codes (JPK Codes) for the Sales Register are calculated and displayed in the report in the section Summary by JPK Codes; to be verified against the VAT Declaration amounts.

Document Fiscal Classifications

The VAT Registers and JPK Extracts for Poland feature uses Document Fiscal Classifications as the source to determine all the required classifications based on the Tax Reporting Types and Codes.

Every Document Fiscal Classification must have at least five Tax Reporting Codes of these tax reporting types:

- JPK Tax Transaction Types for Poland (ORA_JEPL_TRX_TYPE)
- JPK Business Types for Poland (ORA_JEPL_BUSINESS_TYPE)
- JPK Transaction Location Types for Poland (ORA_JEPL_TRX_LOC_TYPE)
- JPK Document Type for Poland (ORA_JEPL_DOCUMENT_TYPE)

- JPK Split Payment for Poland (ORA_JEPL_SPLIT_PAYMENT) - -> this setup is mandatory when Document Fiscal Classification is defined for transactions by the Payment Split Mechanism. You can also use Document Fiscal Classification as one of the determining factors in the tax box allocation rules, to assign tax line amounts to the box numbers of VAT declaration fields.

The names, codes, and the hierarchy of the Document Fiscal Classifications are not mandated and you must assign the tax reporting codes only for the leaf node.

Here's an example for JPK Split Payment for Poland: PL_REG_INV_SPLIT_PAYMENT. This table lists the values for the PK Split Payment:

Tax Reporting Type Code	Data Type	Tax Reporting Code	Description
ORA_JEPL_SPLIT_PAYMENT	Text	MPP	MPP

Define Document Fiscal Classification on Transactions:

Select a value from the Document Final Classification field for these transactions:

- Receivables transaction

CAUTION: You can't enter the Document fiscal classification after the transaction is Completed and Accounted.

- Payables transaction
- Taxable Sales/Purchase transaction
 - Taxable Sales transaction

This table shows the sample values for taxable sales transaction:

Numb	Date	Accou Date	First Party Tax Regis Numb	Descr	Curre	Conve Date	Conve Rate Type	Conve Rate	Conve Bill Date	Conve Bill to Site	Third Party Tax Regis Numb	Document Fiscal Classification
TER AR34	1.2.20	1.2.20	PL527		PLN	1.2.20	Corpo		Warsa Wareh	CDRLI 49100		

Numb	Date	Accou Date	First Party Tax Regis Numb	Descr	Curre	Conve Date	Conve Rate Type	Conve Rate	Conve Bill Date	Conve Bill to Site	Third Party Tax Regis Numb	Docum Fiscal Classification
TER AR34	1.2.2006	1.2.2006	PL5270		PLN	1.2.2006	Corpo		Warsa Wareh	CDRLI 49100		

- Taxable Purchase transaction

This table shows the sample values for taxable purchase transaction:

Account Date	First Party Tax Registra Numbe	Descrip	Curren	Conver Date	Conver Rate Type	Supplie	Supplie Site	Docum Fiscal Classifi	Supplie Tax Invoice	Supplier Tax Invoice Date
1.2.2006	PL5270	LI K_34	PLN	1.2.2006	Corpora		Poland		TER_ K34	1.2.2006
1.2.2006	PL5270	LI K_34	PLN	1.2.2006	Corpora		Poland		TER_ K34	1.2.2006

User-Defined Fiscal Classification Codes

The VAT Registers and JPK Extracts for Poland feature uses the User-Defined Fiscal Classification Codes as the source to determine all the required classifications based on the Tax Reporting Types and Codes.

The VAT Registers and JPK Extracts for Poland feature uses the User-Defined Fiscal Classification Codes as the source to determine all the required classifications based on the Tax Reporting Types and Codes.

Follow these steps:

1. Click Create.
2. Define User-Defined Fiscal Classification Code with associated Transaction Attribute Tax Reporting Code.
3. Set up with multiple transaction attribute assignment.

Define Product Category Fiscal Classification Codes

The VAT Registers and JPK Extracts for Poland feature uses Product Category as the source to determine all the required classifications based on Tax Reporting Types and Codes.

You must define the Product Category Code with associated Transaction Attribute Tax Reporting Code.

1. Navigate to the Manage Product Based Fiscal Classifications page.
2. In the Search Product Category Fiscal Classification Codes section, search by either Fiscal Classification Code or Fiscal Classification Name and select the Fiscal Classification Code you want to use.
3. Edit the Fiscal Classification Code and add the Associated Tax Reporting Codes as needed.

Implementation

You can use any existing company structure, provided that the setup indicated in the Assumptions and Prerequisites section exists for those entities.

The examples in this document are based on a sample implementation that consists of the following:

- Single Primary Ledger - Vision Poland
- Legal Entity - Vision Poland Report
- Business Unit - Vision Poland

Enter Transactions for Accounting Poland

Create Receivables or Payables transaction or import transactions from the external systems. Then account these transactions and post them in General Ledger to include them in the extract. Journals created directly in General Ledger also need to be accounted and posted.

Enter Transactions – Receivables and Payables Poland

Reportable transactions must meet the minimum requirements x in the Tax Reporting for EMEA documentation. Additional requirements and assumptions for specific cases are as follows.

Common requirement is to specify the Document Fiscal Classification on the header of the Receivables transaction or of the Payables invoice. For more details about VAT and Correction VAT invoices, and Sales and Purchases through Taxpayer Representatives, see the Enter Transactions in Payables and Receivables section.

Define Product Category and User Defined Fiscal Classification

Define Product Category and User Defined Fiscal Classification on transaction line level

Here's an example of how you define Product Category and User Defined Fiscal Classification on transaction:

Receivables Transaction

- Receivables Transaction
 - Define Product Category and User-Defined Fiscal Classification on line level.
- Payables Transaction
 - Define Product Category on line level.
 - Define User-Defined Fiscal Classification on line level.
- Taxable Sales and Purchase Transaction
 - Define Product Category and User-Defined Fiscal Classification:
 - Create Taxable Transactions in a spreadsheet.
- Purchase Order
 - Define Product Category and User-Defined Fiscal Classification on line level.
- Sales Order

- Define Category and User-Defined Fiscal Classification on line level.
- Select Edit Tax Determinant.

Define Additional Information

Define additional information for customs transactions and transactions with split payment mechanism.

You can define additional information such as Customs Document Number, Customs Document Date, and Importing Party Name in the Global Descriptive Flexfields (GDF) defined on Payables and Receivables transaction header level.

Transactions with split payment mechanism must be reported in the JPK_VAT XML file (field MPP) with value 1. You can define specific Document Fiscal Classification code and assign tax reporting type ORA_JEPL_SPLIT_PAYMENT with tax reporting code MPP (split payment mechanism) or you can define payables and receivables transactions with GDF 'Split payment' with value Yes.

The Document Fiscal Classification can be used for standard and imported payables and receivables transactions or for Taxable Sales or Purchase transactions. The GDF 'Split payment' is not supported for Taxable Sales or Purchase transaction.

For payables and receivables transactions, you can use GDF 'Split Payment' on header level. The

Generate VAT file for Poland process is checking first if transaction has assigned Document Fiscal Classification with tax reporting type ORA_JEPL_SPLIT_PAYMENT and value MPP. When the tax reporting type ORA_JEPL_SPLIT_PAYMENT is not defined, the process checks the Split Payment GDF on payables or receivables transaction header.

GDFs for additional customs transactions and GDF for split payment mechanism:

1. Follow the Receivables Invoice Example
2. Define detail header information and click Show more - Miscellaneous.
3. Click Regional Information and select Transactions for Poland.
4. Define detail header information and click Show More - Additional information.
5. Click Regional Information and select Invoices for Poland.

Note: For imported receivables transactions, you should import additional Customs Document Number, Customs Document Date, and Importing Party Name in the global descriptive flexfields defined on AR Invoice header interface:

GDFs for Payables Invoice Header Interface

The GDFs attributes for Payables invoice header interface are same as the GDFs attributes used in the Create Invoice user interface.

Define Final Invoice With Applied Prepayment Invoice

Based on the changes valid from October 1, 2019 in the field RozdajFaktury should be displayed value ZAL not only for Prepayment Invoices but also for prepaid Final Invoices. All Prepayment Invoices with Document Fiscal Classification 'PL Prepayment Invoice' should be reported with the value ZAL. This is because the subsequent rule to report also final invoice with ZAL is valid from October 1, 2019. The final invoices with applied Prepayment Invoice is defined with Document Fiscal Classification value, 'PL Regular Invoice'.

The process steps how to define Final Invoice with applied Prepayment invoice:

- In Payables the user should create Final Invoice with Document Fiscal Classification 'PL Regular Invoice' and with standard functionality the paid Prepayment invoice should be applied to the Final Invoice.

- In Receivables the user should create final invoice with Document Fiscal Classification 'PL Regular Invoice' and in the line GDF 'Prepayment Invoice' the user should define paid Prepayment Invoice Number.

To create an invoice, follow these steps:

1. Navigate to Invoice Lines, and select Details.
2. From the Regional Information field, select Transaction Lines for Poland.
3. From the Prepayment Invoice field, select the invoice you want to use..
4. Save the invoice.

Related Topics

- [Enter Transactions in Payables and Receivables](#)

Create JPK Extracts

This section explains how to provide the tax authority with the requested JPK Extracts:

To provide the tax authority with the requested JPK Extracts, navigate to the Scheduled Processes page and schedule one of these processes:

- JPK Accounting Books Extract for Poland (Księgi rachunkowe)
- JPK Bank Statements Extract for Poland (Wyciąg bankowy)
- JPK Invoices Listing for Poland (Faktury VAT)

Generate JPK VAT File for Poland and VAT Declaration and Registers for Poland Note that the following pre-requisite must have already been submitted:

1. Select Transactions for Tax Reporting
2. Tax Allocation Process

All processes share the following parameters:

Parameter Name	Purpose	Required?
Legal Entity	Determines the Legal Entity under which the selected transactions were made.	Mandatory
Tax Registration Number	Determines the Tax Registration Number for which JPK is delivered	Mandatory
Requesting Tax Authority Code	Determines the code of the Tax Authority requesting the JPK extract.	Optional

Parameter Name	Purpose	Required?
Declaration Purpose	Determines the declaration delivery purpose: <ul style="list-style-type: none"> First declaration delivery Declaration Correction 	Optional

All extracts share the following information in the output file:

- Extract creation details (schema, version, creation date, purpose)
- Legal Entity information (name, address, registration numbers)
- Requesting Tax Authority

Create Accounting Books Extract

Submit the JPK Accounting Books Extract for Poland to create the XML output required by the tax authorities of Poland.

JPK Accounting Books Extract for Poland

Parameter Name	Purpose	Required?
Data Access Set	Select the data access set for the legal entity to be used. The default value for all mandatory values will be the user related values.	Mandatory
Ledger	Select a ledger from the above data set, to view accounting activity. Ledger is a required parameter and you can run the export for one ledger at a time.	Mandatory
Legal Entity	If you have associated your legal entities with the balancing segments in your chart of accounts, you can filter the accounting activity by legal entity. If not entered, accounting activity will be listed for all legal entities.	Mandatory
From Accounting Period	From Accounting Period. The value defaults to the first open or closed accounting period for the ledger.	Mandatory
To Accounting Period	To Accounting Period. The value defaults to the value of the From Accounting Period parameter.	Mandatory
Top Level Parent Account	This is a free text field; there is no default value. Identify the code of the Top-Level Parent Account being used for the JPK Hierarchy tree. For the example in this document it is JPK.	Optional
Account Level	The default value is 4. This identifies the maximum level that is being used for the JPK Account Hierarchy. The example in this document uses four levels (three parents and one child).	Mandatory

Account Class	Identifies the type of accounts to be included in the extract. The options are: All, Balance Sheet, or Income Statement. Unless required for reconciliation, select All.	Optional
Natural Account or Complete Account Flexfield	Identifies the level of analysis and grouping to be included in the extract. The options are for full accounting flexfield or natural account. The value is defaulted to the natural account.	Mandatory
Subsection Name	The subsection name parameter allows you to run the extract for each one of the three sections alone, or for all the accounting books in one extract. The possible values are: Account Analysis, Detailed journals, Trial balance or All accounting report sections.	Mandatory
	The default value is All accounting report sections.	
Requesting Tax Authority	Defaulting from the Legal Entity Financial Information setup for Tax Authority.	Optional
Account	Standard accounting flex filter used on the different segments of the accounting Flexfield with sub-filters, for example Account and operator Descendants of, can isolate the postable JPK accounts to be presented in the extract.	

This screenshot contains the header and one account presented in the Trial Balance section.

The next screenshot shows the last account under the Trial Balance section and the beginning of the Detailed Journals section.

This extract is an example of the Detailed Journal Control section.

This extract is an example of the Subledger Account Analysis section.

This extract is an example of the Subledger Account Analysis Control section.

Creating Invoices Listing Extract (JPK_FA)

The JPK Invoices Listing extract contains the list of Receivables transactions and Payables invoices that meet the minimum requirements described in the [Tax Reporting for EMEA documentation](#).

The JPK Invoice Listing for Poland generates the invoice listing for Poland in the JPK format, which is an XML file for electronic submission to the tax authorities.

Specify the values for these parameters when creating the extract:

Parameter Name	Purpose	Required?
Legal Entity	Determines the Legal Entity under which the selected transactions were made.	Mandatory
Tax Registration	The Tax Registration Number for which JPK is delivered.	Mandatory

Number		
Date Selection Criterion	The document date to be used in the next two parameters based on the Tax Point Date.	Mandatory
From Date	The beginning date of the period for which the extract is created.	Mandatory
To Date	The ending date of the period for which the extract is created.	Optional
Register Type	The type of the documents to be included in the extract. Defaulted is value Sales Register for Receivables transactions because in the XML file only output tax transactions should be reported.	Optional
Requesting Tax Authority	Allows to select the tax authority requesting the printout.	Optional

Reviewing the Output

The output of the JPK Extracts processes is an XML file, which you can review using your browser or other external application.

This extract is an example of the Header and Legal entity information.

This extract is an example of the detailed transaction Header and Lines information.

Creating JPK VAT File for Poland Extract (JPK_VAT)

The JPK VAT file extract contains the VAT Declaration part and list of Receivables transactions and Payables invoices that meet the minimum requirements described in the Tax Reporting for EMEA documentation.

The Generate JPK VAT File for Poland generates the JPK VAT File for Poland, which is an XML file for electronic submission to the tax authorities.

Before creating JPK_VAT File for Poland extract, you must complete these prerequisites:

- Post all Receivables transactions for the reported period.
- Account all Payables invoices for the reported period.
- Post all Taxable Sales and Purchase transactions for the reported period.
- Create and post all Purchase or Sales journals for specific VAT Declaration boxes.
- Run the process Select Transactions for Tax Reporting for your legal entity and reported period.
- Run the Tax Box Allocation process for the reported period.
- Run the process Generate JPK VAT File for Poland. Specify values for these parameters when submitting the extract:

Parameter Name	Purpose	Required?
Legal Entity	Indicates the Legal Entity creating the Register.	Mandatory
Tax Registration Number	The tax registration number for which JPK is delivered.	Mandatory
Tax Calendar Period	The tax period of the period for which the extract is created.	Mandatory

Register Type	The section to be included in the extract: # VAT declaration, sales, and purchase register # Sales register	Mandatory
	<ul style="list-style-type: none"> • Purchase register • Sales and purchase register • VAT declaration 	
Tax Box Set	Allows to restrict the codes displayed in the Register printout. Defaulted value is JPK Tax Box Codes for Poland.	Mandatory
Requesting Tax Authority	Allows to select the tax authority requesting the printout.	Optional
Declaration Purpose	Indicates the Declaration Purpose. Original – 0 and Correction – 1.	Optional
Correction Reason	This parameter is mandatory in case of Correction Declaration. Text defined as parameter is reported in the P_ORDZU field.	Optional

For Poland, the tax periods are not finally closed because the legal requirement is to create Original Declaration or Correction Declaration. When you are creating correction transaction to previous tax periods, you must generate Correction Declaration. You need Correction Declaration to run these processes for the correction period:

- Select Transactions for Tax Reporting
- Tax Allocation Process
- Generate JPK VAT File for Poland (XML file)
- VAT Declaration and Registers for Poland

The extract uses a specific VAT Declaration, Sales Register, and Purchase Registers boxes to map the document to the appropriate section. In addition, these boxes hold the total taxable amount and tax amount for the respective sections.

The output of the JPK Extracts processes is an XML file, which you can review using your browser or other external application.

Creating VAT Declaration and Registers for Poland Printouts

The VAT Registers can be printed in PDF format. The printouts are based on the JPK extract. The printouts contain all transactions selected for JPK VAT and display the transaction details and declaration summary part. Amounts are grouped by JPK Codes or Declaration VAT-7 boxes. Depending on the report parameters, the report can contain VAT declaration, sales and purchase register, VAT declaration, Sales or Purchase Registers, or both. It's also possible to restrict the printout to a certain set of codes, for example, to show domestic transactions only. You must define the codes in the ORA_JEPL_VAT_BOXES_PDF tax reporting type to select a subset of all Tax Box Allocation boxes.

To create the printout of Sales, Purchase, or Sales and Purchase Register, submit the process VAT Declaration and Registers for Poland. Enter these parameters:

Parameter Name	Purpose	Required?
Legal Entity	Indicates the Legal Entity that is creating the Register	Mandatory
Tax Registration Number	The Tax Registration Number for which JPK is delivered.	Mandatory

Tax Calendar Period	The tax period of the period for which the extract is created.	Mandatory
Register Type	The section to be included in the extract: <ul style="list-style-type: none"> • VAT declaration, sales and purchase register • Sales register • Purchase register • Sales and purchase register • VAT declaration 	Optional
Tax Box Set	Allows to restrict the codes displayed in the Register printout. Default value is JPK Tax Box Codes for Poland.	Mandatory
Requesting Tax Authority	Allows to select the tax authority requesting the printout.	Optional
Declaration Purpose	Indicates the Declaration Purpose. Original – 0 and Correction - 1	Optional
Correction Reason	This parameter is mandatory in case of Correction Declaration. Text defined as parameter is reported in the P_ORDZU field.	Optional

Before you create either the VAT Registers printout in PDF format or the JPK VAT extract file, follow these steps:

- Create transactions for a period and complete the transactions (for Receivables) or validate invoices (for Payables).
- Run the Create Accounting process for Receivables and Payables. Confirm that the transactions are accounted correctly.
- Post all Taxable Sales and Purchase Transactions for the reported period.
- Create and post all Purchase or Sales Journals for specific VAT Declaration boxes.
- Run the Select Transactions for Tax Reporting process for your legal entity and reported period.
- Run the Tax Box Allocation process for the tax registration number of the legal reporting unit to be reported.
- Check the result of the allocation by running these reports with the same parameters as the Tax Box Allocation in step 6:
 - Tax Box Allocation Listing
 - Tax Box Allocation Exemptions Report
- Create your VAT Registers by running these reports:
 - Generate JPK VAT File for Poland to obtain the JPK_VAT legal file in XML format.
 - VAT Declaration and Registers for Poland to obtain the VAT declaration, Sales, Purchase, or both VAT Registers in PDF format.

The VAT Declaration, Sales and Purchase VAT Registers process creates two output files:

- An XML file in the JPK format
- A PDF file with printable registers

Both files contain the same data presented in a different format. You can use the printed registers to verify content of the JPK Extract before the JPK Extract is sent to the tax authorities.

Reviewing the Output

The output of the VAT Declaration and Registers for Poland processes is a PDF file.

Creating JPK Bank Statements Extract

Submit the JPK Bank Statements Extract for Poland process by entering these parameters.

Parameter Name	Purpose	Required?
Legal Entity	Determines the legal entity which delivers the extract.	Mandatory
Tax Registration Number	Determines the tax registration number for which JPK is delivered.	Mandatory
Bank Account	The bank account for which the extract is done.	Mandatory
From Date	Determines the beginning date of the period for which the extract is created.	Mandatory
To Date	Determines the ending date of the period for which the extract is created.	Mandatory
Tax Authority	Determines tax authority requesting the extract. The tax authority code will be displayed in the JPK Extract.	Mandatory

JPK Bank Statements Line Selection Rules

The extract can be created for any period of time as defined by the From Date and To Date parameters. It is always created for one bank account, assigned to the reporting legal entity. The Bank Statements Extract is created as an XML file in the legally required format JPK_WB.

- All bank statements with a start date between the dates From Date and To Date are selected.
- All lines with a value date between the dates in the parameters are selected. If the value date is null then the accounting date is assumed to be the line date and is compared with the parameter dates.
- Debit lines are displayed as a negative amount. 4. Credit lines are displayed as a positive amount.
- Statements lines are ordered by line date.
- Extract Opening Balance is equal to the opening balance of the earliest bank statement selected by the extract.
- Extract Closing Balance is calculated as the opening balance +/- amounts of all lines in the extract.
- Credit and Debit totals are calculated as:
 - Total of all positive amounts in the extract (Credit Total)
 - Total of all negative amounts in the extract (Debit Total); the total is displayed with positive sign.
- All selected lines are counted, and the line count is displayed in each line.

To have the correct bank statement extract data, you must enter all of the bank statements for the reported period and populate the statement line level fields with the required information. See screenshot below:

Assign a Mixed Hierarchy

The following example demonstrates how to set up a mixed hierarchy plan.

In this example, the existing plan has the value 262510 for a parent account of the postable accounts: 26251010, 26251020 and 26251050. In the same hierarchy and based on the JPK account categories provided by the Polish tax authorities, these accounts are set as children to the JPK220 JPK Category Account. This hierarchy is part the JPK2 Group Category account of the JPK hierarchy structure. However, the 262510 Parent account is set under parent2: REP2610, which can be under parent3 REP2T61, and other parent levels.

Assign a Mixed Hierarchy

Perform the following steps to assign a mixed hierarchy to the Chart of Accounts:

1. From the Setup and Maintenance work area, navigate to the Manage Chart of Accounts Structures page.
2. Select **General Ledger** from the **Module** list of values.
3. Select **Manage Structure Instances**.
4. Select **Poland Accounting Flexfield** for the **Structure Name** field.
5. Select **JE_PL_ACCOUNT** from the **Segment Instances** section.
6. Click **Edit**.
7. On the **Edit Key Flexfield Segment Instance** window, search for **JE_PL_ACCOUNT** for the hierarchy **Tree Name**.
8. Click **OK**.
9. On the Manage Chart of Accounts Structures page, select the **General Ledger** row.
10. Click the **Deploy Flexfield** button.

Manage a Reporting Sequence

According to the tax authorities of Poland, the journals included in the JPK Accounting Books extract file must have a gapless sequence. The sequence is depicted in the extract in the related XML tags. To implement this, define a reporting sequence for the following:

- All transactions that are created directly in General Ledger.
- The transactions that are accounted from subledgers, which includes Payables and Receivables.

Note: The standard functionality of the reporting sequence during the closure of an accounting period is currently being used for this example.

Follow these steps:

1. Navigate to the Manage Accounting and Reporting Sequences page from the Setup and Maintenance work area.
2. Search for the account name in the Sequences tab.
3. Select **PL FY Journals** from the Search Results section.
4. Select the Sequencing Assignments tab.
5. Click **Create** to create the missing sequence for the General Ledger entries.
6. Enter a name and description for the sequence.
7. Assign the sequence as required.
8. Click **Save and Close**.

Appendix fo VAT Registers and JPK extracts for Poland

JPK Extract - Accounting Books

This section provides the details about Data Mapping and JPK Extract for JPK Accounting Book. The JPK Accounting Books includes these sections.

Header Section

This table lists the Header XML tags generated as a part of the XML file and relative description of the tags.

JPK Structure	JPK Element	JPK Element Description	Opis Elementu JPK	Mapping
Nagłówek	KodFormularza	Identification of the JPK Section JPK_KR – for Accounting Books	Wersja JPK	Hardcoded Fixed value: "JPK_KR"
Nagłówek	WariantFormularza	XML Schema Version Depends on the XSD file version. For the initial release, '1' for Accounting Books	Wersja schematu XML	Hardcoded Fixed Value "1"
Nagłówek	CelZłożenia	Purpose of the declaration. '1' - means first declaration submission	Określenie celu złożenia JPK	Hardcoded Fixed Value 1: <ul style="list-style-type: none"> '1' - first declaration submission. (Default value) '2' - declaration correction (used in case the tax period was already final reported.)
Nagłówek	DataWytworzeniaJPK	JPK creation date and time	Data i czas wytworzenia JPK	Submission date and time from Sysdate
Nagłówek	DataOd	The start date for the reporting period covered by the JPK	Data początkowa okresu którego dotyczy JPK	Retrieval of start date from the "From Tax Period" parameter

JPK Structure	JPK Element	JPK Element Description	Opis Elementu JPK	Mapping
Naglowek	DataDo	The end date for the reporting period covered by the JPK	Data końcowa okresu którego dotyczy JPK	Retrieval of end date from the "To Tax Period" parameter
Naglowek	DomyslnyKodWaluty	Default currency code. Obsolete in JPK_VAT from Jan 2018 Three letter Currency Code (ISO 4217) of local currency which is the default for the JPK (Ledger Currency)	Trzyliterowy kod lokalnej waluty (ISO-4217) domyślny dla wytworzonego JPK	Retrieve ledger currency code
Naglowek	KodUrzedu	Tax Authority code/name Obsolete in JPK_VAT from Jan 2018	Kod Urzędu Skarbowego	Entered in the submission parameters.
Naglowek	Email	LE Address e-mail for correspondence with Tax Office		
Naglowek	NazwaSystemu	System Name New field from Jan-2018. Contains system name		'Oracle Fusion..followed by 'major' Release number, e.g. '13'
IdentyfikatorPodmiotu	NIP	Tax Registration Number of the reporting Legal Entity (tax law)	NIP podmiotu którego dotyczy JPK	Legal Entity Tax Registration Number Manage Legal Entities > Legal Entity Identifier For example: Oracle Poland : NIP 527-02-01-490
IdentyfikatorPodmiotu	PełnaNazwa	Name of the company (Legal Entity) for which JPK is created	Nazwa podmiotu (imię i nazwisko podatnika) którego dotyczy JPK	Legal Entity Name Manage Legal Entities > Name
IdentyfikatorPodmiotu	REGON	Legal Entity / Company Registration Number (commercial law – statistical registration number)	REGON	Legal Entity Company Registration Number for Statistical purposes (first party)

JPK Structure	JPK Element	JPK Element Description	Opis Elementu JPK	Mapping
				Manage Legal Registrations > Registration Number of type "REGON". For example : REGON 11534598
AdresPodmiotu		From Jan-2018 on the whole section with its fields disappears in JPK_VAT. Stays with no changes in 'other PK files, e.g. 'JPK Invoice Listing'		
AdresPodmiotu	KodKraju	Obsolete in JPK_VAT from Jan-2018 Address: Country	Kraj	Polish specific format will be defined under the Polish Postal Address Format. LE Address : Country Code (PL)
AdresPodmiotu	Wojewodztwo	Obsolete in JPK_VAT from Jan-2018 Address: Region	Województwo	LE Address : State
AdresPodmiotu	Powiat	Obsolete in JPK_VAT from Jan-2018 Address: District	Powiat	LE Address : County
AdresPodmiotu	Gmina	Obsolete in JPK_VAT from Jan-2018 Address: Commune	Gmina	LE Address : Province
AdresPodmiotu	Ulica	Obsolete in JPK_VAT from Jan-2018 Address: Street Name	Nazwa ulicy	LE Address : Address Line1
AdresPodmiotu	NrDomu	Obsolete in JPK_VAT from Jan-2018 Address: Building number	Nr budynku	LE Address : Building (Street Number)
AdresPodmiotu	NrLokalu	Obsolete in JPK_VAT from Jan2018 Address: House/Flat number	Nr lokalu	LE Address : Floor (Apartment Number)
AdresPodmiotu	Miejscowosc	Obsolete in JPK_VAT from Jan-2018 Address: City	Nazwa miejscowości	LE Address : City
AdresPodmiotu	KodPocztowy	Obsolete in JPK_VAT from Jan-2018 Address: Postal / ZIP Code	Kod pocztowy	LE Address : Postal Code

JPK Structure	JPK Element	JPK Element Description	Opis Elementu JPK	Mapping
AdresPodmiotu	Poczta	Obsolete in JPK_VAT from Jan-2018 Address: Post office location name	Nazwa / Lokalizacja urzędu pocztowego	LE Address : Address Line2

Trial Balance

This table lists the Trial Balance XML tags generated as a part of the XML file and relative description of the tags.

JPK Structure	JPK Element	JPK Element Description	Opis Elementu JPK	Comment	Mapping
ZOiS	KodKonta	General Ledger Account Number	dentyfikator konta ostatecznego zapisu (konta pomocniczego lub konta księgi głównej) jeżeli nie jest wymagany zapis na kontach pomocniczych	Conditional: Full AFF value / Natural Account Value	Natural Account or AFF If parameter Natural Account or Complete Acc Flexfield is set to AFF then show full Accounting Flex. If it is set to NATURAL then show Natural Accounts only.
ZOiS	OpisKonta	Account code description	Nazwa konta		Natural Account description or AFF Concatenated description
ZOiS	TypKonta	Account Type	Typ konta (bilansowe, pozabilansowe, rozliczeniowe lub wynikowe)	(PL: Balance Sheet, off-balance sheet, and Reconciliation, Income)	Oracle: Expense, Revenue, Asset, Liability, Equity, to be mapped with the Polish values requested.
ZOiS	KodZespołu	Category for grouping the accounts JA > Typically: the first digit of natural account that reflects the main "Group" (highest level) in BS and P&L reporting. Sample proposal: we may need to derive "Group" of accounts via "Account Level" parameter approach from "General	Kod zespołu kont wg Wykazu Kont Syntetycznych		Level1 hierarchy Parent Account defined for JPK purpose; 1 digit. Select the last digit of the relative JPK parent account to differentiate these accounts from the normal Natural Accounts as first digits can be any specific set of characters. CONFIGURATION/ DESIGN ASSUMPTION

JPK Structure	JPK Element	JPK Element Description	Opis Elementu JPK	Comment	Mapping
		Ledger Journal and Balances Report". Approach will be determined on design level			
ZOiS	OpisZespołu	Description of the grouping accounts	Opis zespołu kont		Include the description of the Parent account; CONFIGURATION/ DESIGN ASSUMPTION
ZOiS	KodKategorii	Category code <i>JA > Typically: first 3 digits of the natural account that reflects the main "Group" (highest level) in BS and P&L reporting.</i>	Kod kategorii kont w ramach poszczególnego Zespołu Kont Syntetycznych		Level3 hierarchy Parent Account defined for JPK purpose; 3 digits. Select the last 3 digits of the relative JPK parent account to differentiate these accounts from the normal Natural Accounts as first 3 digits can be any specific set of characters. CONFIGURATION/ DESIGN ASSUMPTION
ZOiS	OpisKategorii	Description of the account category	Nazwa kategorii kont		Include the Description of the Parent account. CONFIGURATION/ DESIGN ASSUMPTION
ZOiS	KodPodkategorii i	Subcategory of account code	Kod podkategorii kont w ramach poszczególnej kategorii Zespołu Kont Syntetycznych		Natural Account Segment Value
ZOiS	OpisPodkategorii ii	Description of the subcategory of account	Nazwa podkategorii kont		Description of Natural Account Segment Value

JPK Structure	JPK Element	JPK Element Description	Opis Elementu JPK	Comment	Mapping
ZOiS	BilansOtwarcia Winien	Debit balance at the start date of the selection period JA> YTD Debit Balance (as of Start Date)	Bilans otwarcia po stronie Winien w walucie polskiej		Period Debit beginning balance
ZOiS	BilansOtwarcia Ma	Credit balance at the start date of the selection period JA> YTD Credit Balance (as of Start Date)	Bilans otwarcia po stronie Ma w walucie polskiej		Period Credit beginning balance
ZOiS	ObrotyWinien	Turn-over on the debit side for the selection period	Obroty konta po stronie Winien, w okresie którego dotyczy JPK	JA> TBC What is reported here if parameters go across GL Periods?	Debit Period Activity
ZOiS	ObrotyMa	Turn-over on the credit for the selection period	Obroty konta po stronie Ma, w okresie którego dotyczy JPK	JA> TBC What is reported here if parameters go across GL Periods?	Credit Period Activity
ZOiS	ObrotyWinienN arast	YTD Debit Balance (as of Report End Date)	Obroty konta po stronie Winien, w okresie od otwarcia ksiąg do daty końcowej okresu, którego dotyczy JPK		Period Debit end balance
ZOiS	ObrotyMaNara st	YTD Credit Balance (as of Report End Date) JA> YTD Credit Balance (as of End Date)	Obroty konta po stronie Ma, w okresie od otwarcia ksiąg do daty końcowej okresu, którego dotyczy JPK	See open issue 4.1.1.	Period Credit end balance

JPK Structure	JPK Element	JPK Element Description	Opis Elementu JPK	Comment	Mapping
ZOiS	SaldoWinien	Balance on the debit side for the selection period PWC: combination of four objects (difference of the turn-over on the debit side and credit side)	Saldo po stronie Winien w walucie polskiej na datę końcową okresu, którego dotyczy JPK z uwzględnieniem bilansu otwarcia		GL Trial Balance: Net Ending Balance / Debit (Includes Year Beginning Balance / Debit. Check w/report design.)
ZOiS	SaldoMa	Balance on the credit side for the selection period. PWC: combination of four objects (difference of the turn-over on the Credit side and Debit side)	Saldo po stronie Ma w walucie polskiej na datę końcową okresu, którego dotyczy JPK z uwzględnieniem bilansu otwarcia		GL Trial Balance: Net Ending Balance / Credit (Includes Year Beginning Balance / Credit. You can check w/report design.)
Dziennik	LpZapisuDziennika	JPK reporting number (position in the JPK report SubSection)	Numer kolejny zapisu dziennika		Running sequential number within this block (starts at 1 per sub section). CONFIGURATION/DESIGN ASSUMPTION Internal sequence, generated following the order records are printed in the file
Dziennik	NrZapisuDziennika	Journal : Reporting Sequence Name + Number	Numer zapisu w dzienniku		Reporting Sequence Name and Number CONFIGURATION/DESIGN ASSUMPTION Reporting Sequence Name and Number, for example from GL Journal Entries Report.
Dziennik	OpisDziennika	Description of the Journal	Opis dziennika		Journal Header Description
Dziennik	NrDowoduKsiegowego	Subledger Document Number (Invoice	Numer dowodu księgowego (faktury, PK itp.)		Subledger: Subledger Document Name and Number that this journal points to. That is, subledger

JPK Structure	JPK Element	JPK Element Description	Opis Elementu JPK	Comment	Mapping
		Number, Payment, Receipt Number, Journal Number (for GL Journals)....			transaction that created the journal (AP, AR, FA, INV, ...). Audit trail. GL Journals: GL Accounting sequence name and GLAccounting sequence number CONFIGURATION/DESIGN ASSUMPTION (Reporting document sequencing to be defined)
Dziennik	RodzajDowodu	Source document type to which line relates	Rodzaj dowodu księgowego (np. faktura, PK, zestawienie, wyciąg bankowy, raport kasowy, raport okresowy z kasy fiskalnej, zamknięcia kont, przeksięgowania techniczne i inne)		Subledger: Subledger Document Type that this journal points to. That is, subledger document number that created the journal (AP, AR, FA, INV, ...). Audit trail. <u>GL Journals:</u> Journal Category CONFIGURATION/ DESIGN ASSUMPTION (Subledger Document Category and GL Journal Category to be defined)
Dziennik	DataOperacji	Actual Sales Date or Purchase Date (Might be different from GL Date.)	Data dokonania operacji gospodarczej (np. data sprzedaży, zakupu)		Propose default to: GL Date (CONFIGURATION /DESIGN ASSUMPTION Some customers may have to change it to Transaction Date)

JPK Structure	JPK Element	JPK Element Description	Opis Elementu JPK	Comment	Mapping
					<p>> GL_Journal and where</p> <p>Transaction Date not available : GL_Date</p> <p>> AP/AR:</p> <p>Transaction_Date</p> <p>(GL_Date needs to be alternatively extracted for customer)</p>
Dziennik	DataDowodu	Journal creation date	Data sporządzenia dowodu księgowego	<p>Direct translation is misleading. From Accounting Law, Date when Subledger Transaction was created/recorded.</p> <p>For AR it could be Transaction Date for AP Internal Recording Date, TBC.</p>	<p>Subledger Transaction Date.</p> <p>DESIGN ASSUMPTION TO BE MENTIONED IN FEATURE DOCUMENTATION</p> <p>Journal Creation Date</p>
Dziennik	DataKsięgowania	Journal Date	Data, pod którą ujęto dowód w księgach	Accounting (for subledger)/ GL Date (for GL) Default Effective Date	Accounting_Date (GL_Date)
Dziennik	KodOperatora	User name / ID of the person who created the subledger transaction (more specific : accounting entries)	Dane pozwalające na ustalenie osoby odpowiedzialnej za treść zapisu		User ID of the person that created the subledger transaction or in case of manual gl journals, the user id that created the journal Created_by
Dziennik	OpisOperacji	Description of the transaction	Opis operacji w dzienniku	Subledger Journal Description	Subledger Transaction Header Description. Journal Header description for GL exclusive entries.
Dziennik	DziennikKwotaOpera	Journal Total Amount	Wartość operacji ujęta w		Journal Total Amount DESIGN ASSUMPTION:

JPK Structure	JPK Element	JPK Element Description	Opis Elementu JPK	Comment	Mapping
			Dzienniku		We extract the Debit balance. If Debit balance is NULL then we extract the Credit balance.
DziennikCtrl	LiczbaWierszyDzienn	Number of reported Journals	Liczba wierszy Dziennika	NumberOfEntries	Calculated: Number of reported Journals
DziennikCtrl	SumaKwotOperacji	Total Amount of reported Journals JA > Total DziennikKwotaOperacji (section Dziennik)	Suma wartości kwot operacji - (elementu KwotaOperacji)		Calculated: Total Amount of reported Journals

General Ledger Account Analysis Section:

This table lists the XML tags generated as a part of the XML file and relative description of the tags.

JPK Structure	JPK Element	JPK Element Description	Opis Elementu JPK	Comments	Mapping
KontoZapis	LpZapisu	Position in the JPK report Subsection.	Numer kolejny zapisu konta		Running sequential number within this block (starts at 1 per each sub section)
KontoZapis	NrZapisu	Journal : Reporting Sequence Name + Number JA> reference to NrZapisuDziennika in subsection Dziennik	Numer (kod) zapisu na koncie pozwalający na jego powiązanie z zapisem w Dzienniku (identyczny z elementem NrZapisuDziennika)		Reporting Sequence Name and Number CONFIGURATION/ DESIGN ASSUMPTION
KontoZapis	KodKontaWinien	Debit Account ID	Identyfikator konta zapisu (konta pomocniczego lub konta księgi głównej, jeżeli nie jest wymagany zapis na kontach pomocniczych) dla zapisu po stronie Winien	Natural account or AFF for Debit entry depending on the parameter. Mutually exclusive with the credit account	Debit account (Natural account or AFF, depending on the submission parameter indicated) This section lists all journal lines that

JPK Structure	JPK Element	JPK Element Description	Opis Elementu JPK	Comments	Mapping
					<p>impacted its balance within the reported period.</p> <p>Account ID is listed here when the journal line balance is Debit (Accounted_DR has a non-zero amount).</p> <p>(like:</p> <p>Accounted_DR column from Global Account Analysis).</p> <p>Otherwise (the journal line has actually the</p> <p>Accounted_CR balance) then null value (zero?) listed here.</p>
KontoZapis	KwotaWinien	Amount of transaction on the debit side	Kwota wiersza transakcji po stronie Winien	Journal line level	<p>Debit Amount (functional currency)</p> <p>Accounted_DR</p> <p>(Global Account Analysis Report data extraction)</p>
KontoZapis	KwotaWinienWaluta	Currency Amount of transaction on the debit side entry	Kwota wiersza transakcji po stronie Winien w walucie		Currency debit amount
			obcej dla operacji walutowych		<p>Journal_Line:</p> <p>Entered_DR</p> <p>(Global Account Analysis Report data extraction)</p>
KontoZapis	KodWalutyWinien	Currency Code for the debit side entry	Kod waluty dla operacji walutowych dla		Debit Currency

JPK Structure	JPK Element	JPK Element Description	Opis Elementu JPK	Comments	Mapping
			księgować po stronie Winien		Journal_Line: Entered_Currency (Global Account Analysis Report)
KontoZapis	OpisZapisuWinien	Description of the transaction on the debit side	Opis wiersza transakcji dla zapisu po stronie Winien	Journal Line Description for the debit entry.	Journal line description. If grouping by natural account, the description on the first line We're listing all journal lines, without any grouping here.
KontoZapis	KodKontaMa	Credit Account ID	Identyfikator konta zapisu (konta pomocniczego lub konta księgi głównej, jeżeli nie jest wymagany zapis na kontach pomocniczych) dla zapisu po stronie Ma.	Natural account or AFF for Credit entry depending on the parameter. Mutually exclusive with the debit account.	Credit account (Natural account of AFF, depending on the submission parameter indicated) Account ID is listed here when the journal line balance is Credit (Accounted_CR has a non-zero amount). (like: Accounted_CR column from Global Account Analysis). Otherwise (the journal line has actually the Accounted_DR balance) then null value (zero?) listed here.

JPK Structure	JPK Element	JPK Element Description	Opis Elementu JPK	Comments	Mapping
KontoZapis	KwotaMa	Amount of transaction on the credit side	Kwota wiersza transakcji po stronie Ma		Credit Amount (functional currency) Accounted_CR (Global Account Analysis Report data extraction)
KontoZapis	KwotaMaWaluta	Currency Amount of transaction on the credit side entry	Kwota wiersza transakcji po stronie Ma w walucie obcej dla operacji walutowych		Currency Credit amount Journal_Line: Entered_CR (Global Account Analysis Report)
KontoZapis	KodWalutyMa	Currency Code for the credit side entry	Kod waluty dla operacji walutowych księgowanych po stronie Ma		Credit Currency Journal_Line:Entered_Currency (Global Account Analysis Report)
KontoZapis	OpisZapisuMa	Description of the transaction on the credit side	Opis wiersza transakcji dla zapisu po stronie Ma	Journal Line Description for the credit line entry.	Journal line description. (We're listing all journal lines, without any grouping here.)
KontoZapis Ctrl	LiczbaWierszy Konto Zapisj	Number of reported journal lines	Liczba zapisów tabeli KontoZapis		Calculated: Number of reported journal lines
KontoZapis Ctrl	SumaWinien	Summary Total of all reported Debit Amounts (KwotaWinien)	Suma wartości wierszy (zapisów) po stronie Winien (elementu KwotaWinien)		Calculated: Summary Total of all reported Debit Amounts (KwotaWinien)

JPK Structure	JPK Element	JPK Element Description	Opis Elementu JPK	Comments	Mapping
KontoZapis Ctrl	SumaMa	Summary Total of all reported Credit Amounts (KwotaMa)	Suma wartości wierszy (zapisów) po stronie Ma (elementu KwotaMa)		Calculated: Summary Total of all reported Credit Amounts (KwotaMa)

JPK_FA-JPK Invoices Listing – Data Mappings for JPK_FA(3) Poland

This section lists the JPK_FA-JPK Invoices Listing – Data Mappings for JPK_FA(3) Poland.

Header

This table lists the Header XML elements and their respective mapping values.

XML Element / Description	Mapping
KodFormularza	Identification of the JPK section JPK_FA
kodSystemowy	JPK_FA(3)
WariantFormularza	3
DataWytworzeniaJPK	Current date and time
CelZlozenia	Declaration Purpose ESS Job parameter 'Declaration Purpose'
KodUrzedu	Requesting Tax Authority ESS Job parameter 'Requesting Tax Authority'
DataOd	ESS Job parameter 'From Date'
DataDo	ESS Job parameter 'To Date'
kodSystemowy	VAT Declaration Code VAT-7 (21)
wersjaSchemy	Schema version 1-0

Reporting Entity Section

This table lists the XML elements for the Reporting Entity section and their respective mapping values.

XML Element / Description	Mapping
NIP	Tax Registration Number of the reporting Legal Entity (tax law) Legal Entity Tax Registration Number Manage Legal Entities > Legal Entity Identifier
PelnaNazwa	Name of the company (Legal Entity) for which JPK is created Legal Entity Name Manage Legal Entities > Name
AdresPodmiotu	Registered address of the Legal Entity
AdresPodmiotu \ KodKraju	LE Address: Country.
AdresPodmiotu \ Wojewodztwo	LE Address: State
AdresPodmiotu \ Powiat	LE Address: County
AdresPodmiotu \ Gmina	LE Address: Province
AdresPodmiotu \ Ulica	LE Address: Address Line 1
AdresPodmiotu \ NrDomu	LE Address: Building
AdresPodmiotu \ NrLokalu	LE Address: Floor
AdresPodmiotu \ Miejscowosc	LE Address: City
AdresPodmiotu \ KodPocztowy	LE Address: Postal Code
AdresPodmiotu2	Registered address of the Legal Entity when address country is not Poland
AdresPodmiotu2 \ KodKraju	LE Address: Country.
AdresPodmiotu2 \ Ulica	LE Address: Address Line 1
AdresPodmiotu2 \ NrDomu	LE Address: Building
AdresPodmiotu2 \ NrLokalu	LE Address: Floor
AdresPodmiotu2 \ Miejscowosc	LE Address: City
AdresPodmiotu2 \ KodPocztowy	LE Address: Postal Code

Invoice Header

This table lists the Header XML elements and their mapping values.

XML Element / Description	Mapping
KodWaluty	Transaction currency
P_1 Invoice / Document Issue Date	AR: Transaction Date AP: Invoice Date
P_2a Invoice / Document Number	AR: Transaction Number AP: Invoice Number or Voucher Number depending on the GDF Payables Invoice Number for JPK. If no value in the GDF use Invoice Number.
P_3a Customer name	AR: Customer Name AP: Legal Entity Name
P_3b Address of the customer	AR: Customer Address AP: Legal Entity Address Concatenation of the address elements as per the Postal Address style, including the country name.
P_3c Supplier name	AR: Legal Entity Name AP: Supplier Name
P_3d Address of the supplier	AR: Legal Entity Address AP: Supplier Address Concatenation of the address elements as per the Postal Address style, including the country name.
P_4a EU VAT taxpayer code (prefix) – for cases described in art. 97 par. 10	First 2 symbols of the Tax Registration Number AR: Legal Entity TRN AP: Supplier TRN Value effective on the date of the document.
P_4b Tax Registration Number – Supplier	Tax Registration Number (without country prefix) AR: Legal Entity TRN AP: Supplier TRN Value effective on the date of the document.
P_5a EU VAT taxpayer (purchaser) code (prefix) – for cases described in art. 97 par. 10	First 2 symbols of the Tax Registration Number AR: Customer TRN AP: Legal Entity TRN Value effective on the date of the document.

XML Element / Description	Mapping
P_5b	Tax Registration Number (without country prefix) AR: Customer TRN
Tax Registration Number – Customer	AP: Legal Entity TRN Value effective on the date of the document.
P_6 Delivery or payment date	In AR: <ul style="list-style-type: none"> Check the Ship Date in the Edit Freight page. It is used when it is present and different from invoice date. If there is no Ship Date, then check the earliest of the cash receipt dates applied to the transaction. If it is there and different from the invoice date, then use it. Otherwise, leave the element blank. In AP: <ul style="list-style-type: none"> Check the Goods Received in the Edit Invoice page. If it is there and different from the invoice date, then use it. If there is no Goods Received, then check the earliest of the invoice payment dates. If it is there and different from the invoice date, then use it. Otherwise leave the element empty.
P_13_1 Net Amount – Taxable sales with standard rate (now 23% or 22%)	Total net amount in entered currency for tax lines with the rate having VAT STANDARD Tax Reporting Code of ORA_PL_JPK_TAX_TYPE type assigned to the Tax Rate.
P_13_2 Net Amount – Taxable sales with reduced rate (now 7% or 8%)	Total net amount in entered currency for tax lines with the rate having VAT REDUCED 1 Tax Reporting Code of ORA_PL_JPK_TAX_TYPE type assigned to the Tax Rate.
P_13_3 Net Amount – Taxable sales with second level reduced rate (now 5%)	Total net amount in entered currency for tax lines with the rate having VAT REDUCED 2 Tax Reporting Code of ORA_PL_JPK_TAX_TYPE type assigned to the Tax Rate.
P_13_4 Reserve field for taxable sales with third reduced tax rate (net amount)	Total net amount in entered currency for tax lines with the rate having VAT REDUCED 3 Tax Reporting Code of ORA_PL_JPK_TAX_TYPE type assigned to the Tax Rate. Note: Tax rate with 4% - ORA_PL_JPK_TAX_TYPE = VAT REDUCED 3
P_13_5 Reserve field for taxable sales with fourth reduced tax rate (net amount)	Total net amount in entered currency for tax lines In the P_13_5 field, transactions are displayed: # with zero-rated Tax Rates such as 0%, exempt or nontaxable with value 'VAT ZERO', 'VAT EXEMPT', and 'VAT NON TAXABLE' for Tax reporting Type Code 'ORA_JEPL_TAX_TYPE'. # for 'VAT ZERO' and 'VAT EXEMPT' transactions on transaction header must be defined in the 'Document Fiscal Classification' with the Tax Reporting Type Code 'ORA_JEPL_TRX_LOC_TYPE' and the value as 'INTRA-EU or OTHER' (for EXPORT). The transactions where the 'Document Fiscal Classification' is defined with Tax Reporting Type Code 'ORA_JEPL_TRX_LOC_TYPE' and value

XML Element / Description	Mapping
	'DOMESTIC' or value for Tax Reporting Type Code 'ORA_JEPL_TRX_LOC_TYPE' is not defined, are not reported in the field P_13_5.
P_13_6 Total net sales with 0% tax rate	Total net amount in entered currency for tax lines with the rate having VAT ZERO Tax Reporting Code of ORA_PL_JPK_TAX_TYPE type assigned to the Tax Rate.
P_13_7 Total sales - exempt from tax	Total net amount in entered currency for tax lines with the rate having VAT EXEMPT Tax Reporting Code of ORA_PL_JPK_TAX_TYPE type assigned to the Tax Rate.
P_14_1 Tax Amount - Taxable sales with standard rate (now 22% or 23%)	Total tax amount in entered currency for tax lines with the rate having VAT STANDARD Tax Reporting Code of ORA_PL_JPK_TAX_TYPE type assigned to the Tax Rate.
P_14_1W Tax Amount - Taxable sales with standard rate (now 22% or 23%)	Total tax amount in PLN for tax lines with the rate having VAT STANDARD Tax Reporting Code of ORA_PL_JPK_TAX_TYPE type assigned to the Tax Rate.
P_14_2 Tax Amount - Taxable sales with reduced rate (now 7% or 8%)	Total tax amount in entered currency for tax lines with the rate having VAT REDUCED 1 Tax Reporting Code of ORA_PL_JPK_TAX_TYPE type assigned to the Tax Rate.
P_14_2W Tax Amount - Taxable sales with reduced rate (now 7% or 8%)	Total tax amount in PLN for tax lines with the rate having VAT REDUCED 1 Tax Reporting Code of ORA_PL_JPK_TAX_TYPE type assigned to the Tax Rate.
P_14_3 Tax Amount - Taxable sales with second reduced rate (now 5%)	Total tax amount in entered currency for tax lines with the rate having VAT REDUCED 2 Tax Reporting Code of ORA_PL_JPK_TAX_TYPE type assigned to the Tax Rate.
P_14_3W Tax Amount - Taxable sales with second reduced rate (now 5%)	Total tax amount in PLN for tax lines with the rate having VAT REDUCED 2 Tax Reporting Code of ORA_PL_JPK_TAX_TYPE type assigned to the Tax Rate.
P_14_4 Reserve field for taxable sales with third lowered tax rate (VAT amount)	Total tax amount in entered currency for tax lines with the rate having VAT REDUCED 3 Tax Reporting Code of ORA_PL_JPK_TAX_TYPE type assigned to the Tax Rate. Note: Tax rate with 4% - ORA_PL_JPK_TAX_TYPE = VAT REDUCED 3
XML Element / Description	Mapping
P_14_4W	Total tax amount in PLN for tax lines with the rate having VAT REDUCED 3 Tax Reporting Code of type

XML Element / Description	Mapping
Reserve field for taxable sales with third lowered tax rate (VAT amount)	ORA_PL_JPK_TAX_TYPE assigned to the Tax Rate. Note: Tax rate with 4% - ORA_PL_JPK_TAX_TYPE = VAT REDUCED 3
P_15 Invoice Total amount (Invoice Total)	Total gross amount for the invoice / transaction in entered currency.
P_16 Indicator of the cash accounting scheme use	Equals True if Tax Reporting Code CASH of ORA_PL_JPK_BUSINESS_TYPE type is assigned to the Document Fiscal Classification specified on the transaction/invoice header.
P_17 Indicator of the self-billing invoice	Equals True if Tax Reporting Code SELF of ORA_PL_JPK_BUSINESS_TYPE type is assigned to the Document Fiscal Classification specified on the transaction/invoice header.
P_18 Indicator of the reverse charge mechanism use	Equals True if there is a tax line with the Tax Reporting Code VAT OFFSET of ORA_PL_JPK_TAX_TYPE type assigned to the Tax Rate.
P_18a	Invoice – VAT Payment Split Equals True if there is a transaction with Document Fiscal Classification with assigned Tax Reporting Code MPP of ORA_JEPL_SPLIT_PAYMENT type or GDF Split Payment on receivables transaction header is Yes.
P_19 Indicator of the VAT exempt use	Equals True if Tax Reporting Code VAT EXEMPT of ORA_PL_JPK_TAX_TYPE type is assigned to one of the Tax Rates in the invoice.
P_19a Legal article of the Act	First item of the list of unique Legal Justification Tax Reporting Codes assigned to the Tax Rates used in transaction/invoice with the assigned Tax Reporting Code P_19a of ORA_PL_JPK_TAX_MSG_TYPE tax reporting type.
P_19b Legal article of 2006/112/WE directive	First item of the list of unique Legal Justification Tax Reporting Codes assigned to the Tax Rates used in transaction/invoice with the assigned Tax Reporting Code P_19b of ORA_PL_JPK_TAX_MSG_TYPE tax reporting type.
P_19c Other legal article	First item of the list of unique Legal Justification Tax Reporting Codes assigned to the Tax Rates used in transaction/invoice with the assigned Tax Reporting Code P_19c of ORA_PL_JPK_TAX_MSG_TYPE tax reporting type.
P_20, P_20a, P_20b Indicator and attributes of the court orders	Equals True if Tax Reporting Code COURT of ORA_PL_JPK_BUSINESS_TYPE type is assigned to the Document Fiscal Classification specified on the transaction/invoice header. Planned for a future release.

XML Element / Description	Mapping
P_21, P_21a, P_21b, P_21c Indicator of the taxpayer representative	<p>Equals True if Tax Reporting Code REPRESENTATIVE of ORA_PL_JPK_BUSINESS_TYPE type is assigned to the Document Fiscal Classification specified on the transaction/invoice header.</p> <p>Populated only if P_21 is true.</p> <p>AR:</p> <p>Taxpayer Representative is specified in the Legal Entity Financials Information attribute Taxpayer Representative.</p> <p>AP:</p> <p>Taxpayer Representative is specified in the attribute Taxpayer Representative on AP Invoice header.</p> <p>Supplier Name, Address of the Supplier site, and tax registration number of the Supplier site of the provided Taxpayer Representative.</p>
P_22, P_22a, P_22b, P_22c Indicator of the new means of transport	<p>Equals True if Tax Reporting Code TRANSPORTATION of ORA_PL_JPK_BUSINESS_TYPE type is assigned to the Document Fiscal Classification specified on the transaction/invoice header.</p> <p>Planned for a future release now defaulted value is False</p>
P_23 Indicator of the triangular transaction	<p>Equals True if Tax Reporting Code TRIANGULAR of ORA_PL_JPK_BUSINESS_TYPE type is assigned to the Document Fiscal Classification specified on the transaction/invoice header.</p>
P_106e_2 Indicator of the tourist services invoice	<p>Equals True if Tax Reporting Code TOURISM of ORA_PL_JPK_BUSINESS_TYPE type is assigned to the Document Fiscal Classification specified on the transaction/invoice header.</p> <p>Planned for a future release.</p>
P_106e_3, P_106e_3a Indicator of the arts invoice	<p>Equals True if Tax Reporting Code ARTS is assigned to the Document Fiscal Classification specified on the transaction/invoice header.</p> <p>Include one of these Polish descriptions on the invoice: procedura marży - towary używane, or procedura marży - dzieła sztuki, or procedura marży - przedmioty kolekcjonerskie i antyki.</p> <p>Planned for a future release, now default value is False</p>
RodzajFaktury Invoice Type	<p>Tax Reporting Code of ORA_PL_JPK_TRX_TYPE type assigned to the Document Fiscal Classification specified on the document header.</p>
PrzyczynaKorekty Correction reason	<p>If RodzajFaktury = KOREKTA</p> <p>AR: Correction Reason attribute on Transaction Header.</p> <p>AP: Correction Reason attribute on Invoice Header.</p>
NrFaKorygowanej invoice number being corrected	<p>If RodzajFaktury = KOREKTA</p> <p>AR: Number of the invoice specified in the attribute Previous Invoice on Transaction Header.</p> <p>AP: Number of the invoice specified in the attribute Corrected Invoice on Invoice Header.</p> <p>Same rules as for P_2a attribute.</p>

XML Element / Description	Mapping
OkresFaKorygowanej Tax Period being corrected	If RodzajFaktury = KOREKTA Concatenation of the month number, period (dot), and year of the date specified in the Tax Point Date of the current document. Example: 01.2016.
NrFaZaliczkowej	Prepayment invoice numbers defined on receivables transaction line - GDF 'Prepayment Invoice'.

Invoice Line

This table lists the XML elements for the Invoice Line and their respective mapping values.

XML Element / Description	Mapping
P_2B Document Number	Same value as in the element P_2A of the Invoice Header section.
P_7 Name (type) of commodity / goods or service	Line description
P_8A Unit of measure	Unit of Measure Code
P_8B Quantity of delivered goods or services	Quantity
P_9A Net unit price	Unit Price
P_9B Gross unit price	Calculation: Unit Price multiplied by (1 + Tax Rate %) and rounded to currency precision.
P_10 Discount amount	AR: Based on attribute Discount Amount on transaction line. AP: Based on attribute Discount Amount on invoice line.
P_11 Net amount	Taxable amount
P_11a	Taxable amount + Tax Amount

XML Element / Description	Mapping
Gross amount	
P_12 Tax rate	Tax Rate Percentage or 'np' for non-taxable rate, 'oo' for reverse charge rate, 'zw' for exempt rate, zw - ORA_JEPL_TAX_TYPE = VAT EXEMPT np - ORA_JEPL_TAX_TYPE = VAT NON TAXABLE oo - ORA_JEPL_TAX_TYPE = VAT OFFSET

Generate JPK File for Poland (JPK_VAT) – Data Mappings

Header

This table lists the details of Header XML elements such as description, source, and mapping values.

XML Element / Description	Source	Mapping
KodFormularza JPK_VAT	Fixed	Identification of the JPK section - JPK_VAT
kodSystemowy JPK Schema	Fixed	JPK_V7M (1)
WariantFormularza Format version	Fixed	XML Schema version - 1
DataWytworzeniaJPK Date and time creation	System date and Time	Current date and time
NazwaSystemu Software Name	Oracle ERP Cloud release version	Oracle ERP Cloud and dynamically release version
CelZlozenia Declaration Purpose	Parameter	ESS Job parameter 'Declaration Purpose'
KodUrzedu Requesting Tax Authority	Parameter	ESS Job parameter 'Requesting Tax Authority'
Rok Year	Parameter	ESS Job parameter 'Tax Calendar Period' = Year
Miesiac Month	Parameter	ESS Job parameter 'Tax Calendar Period' = Month
kodSystemowy VAT Declaration Code	Fixed	VAT-7 (21)
KodPodatku	Fixed	VAT

XML Element / Description	Source	Mapping
rodzajZobowiazania Tax Liability type	Fixed	Z
wersjaSchemy Schema version	Fixed	1-1E
WariantFormularza	Fixed	21

LE Information

This table lists the details of LE Information XML elements such as description, source, and mapping values.

XML Element / Description	Source	Mapping
NIP Tax registration number	Legal Entity	Legal Entity TRN
PelnaNazwa Company name	Legal Entity	Legal Entity name
Email E-mail address	Legal Entity	Legal Entity – Primary Contact – Primary E-mail
Telephone Phone number	Legal Entity	Legal Entity – Primary Contact – Primary Phone

VAT Declaration

This table lists the details of VAT Declaration XML elements such as description, source, and mapping values.

XML Element / Description	Source	Mapping
P_10	TBA Rules & Tax Allocation Process	The amount of tax base for the supply of goods+M40 and services on the territory of the country, exempt from tax shown in K_10.
P_11	TBA Rules & Tax Allocation Process	The amount of tax base for the supply of goods and services outside the country shown in K_11.
P_12	TBA Rules & Tax Allocation Process	The amount of the tax base for the provision of services referred to in Art. 100 paragraph 1 point 4 of the Act shown in K_12.

XML Element / Description	Source	Mapping
P_13	TBA Rules & Tax Allocation Process	The aggregate amount of the tax base for the supply of goods and services in the territory of the country, taxed at 0%.
P_14	TBA Rules & Tax Allocation Process	The aggregate amount of the tax base for the supply of goods, as referred to in Art. 129 of the Act - shown in K_14.
P_15	TBA Rules & Tax Allocation Process	The cumulative amount of the tax base for the supply of goods and services in the territory of the country, taxed at a rate of 5%, and an adjustment made in accordance with Art. 89a section 1 and 4 of the Act - shown in K_15.
P_16	TBA Rules & Tax Allocation Process	The aggregate amount of tax due on the supply of goods and services in the territory of the country, taxed at a rate of 5%, and an adjustment made in accordance with Art. 89a section 1 and 4 of the Act - shown in K_16.
P_17	TBA Rules & Tax Allocation Process	The cumulative amount of the tax base for the supply of goods and services in the territory of the country, taxed at a rate of 7% or 8%, and an adjustment made in accordance with Art. 89a section 1 and 4 of the Act - shown in K_17.
P_18	TBA Rules & Tax Allocation Process	The aggregate amount of tax due on the supply of goods and services in the territory of the country, taxed at a rate of 7% or 8%, and an adjustment made in accordance with Art. 89a section 1 and 4 of the Act - shown in K_18.
P_19	TBA Rules & Tax Allocation Process	The cumulative amount of the tax base for the supply of goods and services in the territory of the country, taxed at 22% or 23%, and an adjustment made in accordance with Art. 89a section 1 and 4 of the Act - shown in K_19.
P_20	TBA Rules & Tax Allocation Process	The aggregate amount of tax due on the delivery of goods and services in the territory of the country, taxed at 22% or 23%, and an adjustment made in accordance with Art. 89a section 1 and 4 of the Act - shown in K_20.
P_21	TBA Rules & Tax Allocation Process	The amount of tax base for intra-Community supply of goods. Collective amount of the tax base for intraCommunity supply of goods - shown in K_21.
P_22	TBA Rules & Tax Allocation Process	The aggregate amount of the tax base for the export of goods - shown in K_22.
P_23	TBA Rules & Tax Allocation Process	Collective amount of the tax base for intra-Community acquisition of goods - shown in K_23.
P_24	TBA Rules & Tax Allocation Process	Collective amount of tax due on intra-Community acquisition of goods - shown in K_24.
P_25	TBA Rules & Tax Allocation Process	The cumulative amount of the tax base for the import of goods settled in accordance with Art. 33a of the Act - shown in K_25.
P_26	TBA Rules & Tax Allocation Process	The aggregate amount of tax due on import of goods settled in accordance with Art. 33a of the Act - shown in K_26.

XML Element / Description	Source	Mapping
P_27	TBA Rules & Tax Allocation Process	The aggregate amount of the tax base for the import of services, excluding services purchased from value added tax payers, to which Art. 28b of the Act - shown in K_27.
P_28	TBA Rules & Tax Allocation Process	The aggregate amount of tax due on the import of services, excluding services purchased from value added tax payers, to which Art. 28b of the Act - shown in K_28.
P_29	TBA Rules & Tax Allocation Process	The aggregate amount of the tax base for the import of services purchased from taxpayers of value added tax, to which Art. 28b of the Act - shown in K_29.
P_30	TBA Rules & Tax Allocation Process	The aggregate amount of tax due on the import of services purchased from taxpayers of value added tax, to which Art. 28b of the Act - shown in K_30.
P_31	TBA Rules & Tax Allocation Process	The aggregate amount of the tax base for the supply of goods for which the buyer is the taxable person in accordance with Art. 17 clause 1 item 5 of the Act - shown in K_31.
P_32	TBA Rules & Tax Allocation Process	The aggregate amount of tax due on the delivery of goods for which the buyer is the taxable person in accordance with Art. 17 clause 1 item 5 of the Act -- shown in K_32.
P_33	TBA Rules & Tax Allocation Process	The aggregate amount of tax due on goods covered by physical inventory referred to in art. 14 paragraph 5 of the Act - shown in K_33.
P_34	TBA Rules & Tax Allocation Process	The aggregate amount of the refund of the deducted or refunded amount spent on the purchase of a cash registers referred to in Art. 111 section 6 of the Act - shown in K_34.
P_35	TBA Rules & Tax Allocation Process	Collective amount of tax due on intra-Community acquisition of means of transport, shown for tax due on the account specified in P_24, subject to payment within the period referred to in Art. 103 item 3 in connection with para. 4 of the Act - shown in K_35.
P_36	TBA Rules & Tax Allocation Process	The aggregate amount of tax due on the intraCommunity acquisition of goods referred to in Art. 103 item 5aa of the Act, subject to payment within the time limits referred to in Art. 103 item 5a and 5b of the Act - shown in K_36.
P_37	Program	Total amount of tax base. Sum of amounts from P_10, P_11, P_13, P_15, P_17, P_19, P_21, P_22, P_23, P_25, P_27, P_29, P_31.
P_38	Program	Total amount of tax. Sum of amounts from P_38 = P_16 + P_18 + P_20 + P_24 + P_26 + P_28 + P_30 + P_32 + P_33 + P_34 minus P_35 minus P_36.
P_39	Program	The amount of the excess input tax over the amount due from the previous declaration.
P_40	TBA Rules & Tax Allocation Process	Total net value due to purchase of goods and services classified as fixed assets at the taxpayer - shown in K_40.
P_41	TBA Rules & Tax Allocation Process	The aggregate amount of input tax on the purchase of goods and services classified as fixed assets at the taxpayer - shown in K_41.

XML Element / Description	Source	Mapping
P_42	TBA Rules & Tax Allocation Process	Total net value due to purchase of other goods and services - shown in K_42.
P_43	TBA Rules & Tax Allocation Process	The aggregate amount of input tax on the purchase of other goods and services - shown in K_43.
P_44	TBA Rules & Tax Allocation Process	The aggregate amount of input tax on the adjustment of input tax on the acquisition of goods and services classified as fixed assets at the taxpayer - shown in K_44.
P_45	TBA Rules & Tax Allocation Process	Collective amount of input tax due to adjustment of input tax on the purchase of other goods and services - shown in K_45.
P_46	TBA Rules & Tax Allocation Process	The aggregate amount of input tax due to the input tax adjustment referred to in Art. 89b paragraph 1 of the Act - shown in K_46.
P_47	TBA Rules & Tax Allocation Process	Cumulative amount of input tax due to input tax adjustment referred to in Art. 89b paragraph 4 of the Act - shown in K_47.
P_48	Program	Total amount of input tax to be deducted. Sum of amounts from P_39, P_41, P_43, P_44, P_45, P_46 and P_47.
P_49	TBA Rules & Tax Allocation Process & Program Control	<p>The amount shown in P_49 cannot be higher than the difference in the amounts from P_38 and P_48. If the difference in amounts between P_38 and P_48 is less than or equal to 0, then 0 will be shown.</p> <p>The taxable amount allocated based on Tax Box Allocation Rules and Specific Tax Code 'Purchase of a Cash Registers' with 0% tax rate is reported.</p> <p>You should create and post Manual Taxable Purchase Journal with taxable amount and specific tax rate (tax rate is assigned to P_49). Based on the Tax Box Allocation Rules, the Tax Allocation process allocates taxable amount to P_49. The Generate VAT File for Poland process controls allocated P_49 taxable amount. Based on the rules defined above, the program reports allocated P_49 amount or displays 0.</p>
P_50	TBA Rules & Tax Allocation Process & Program Control	<p>The amount of tax covered by abandonment of collection.</p> <p>This amount cannot be higher than the difference between the amount from P_38 and the sum of amounts from P_48 and P_49. If the difference in amounts between P_38 and P_48, reduced the amount of P_49 is less than 0, then 0 should be shown.</p> <p>The taxable amount allocated based on Tax Box Allocation Rules and Specific Tax Code 'P_50' with 0% tax rate is reported.</p> <p>You should create and post Manual Taxable Purchase Journal with taxable amount and specific tax rate (tax rate is assigned to P_50). Based on the Tax Box Allocation Rules, the Tax Allocation process allocates taxable amount to P_50. The Generate VAT File for Poland process controls allocated taxable amount. Based on the rules defined above, the program reports allocated P_50 amount or will display 0.</p>

XML Element / Description	Source	Mapping
P_51	Program	<p>The amount of tax subject to payment to the tax office.</p> <p>If the difference between P_38 and P_48 is greater than 0, then $P_{51} = P_{38} - P_{48} - P_{49} - P_{50}$, otherwise 0</p>
P_52	TBA Rules & Tax Allocation Process	<p>The amount spent on the purchase of a cash registers, to be deducted in a given settlement period, entitled to a refund in a given settlement period or increasing the amount of input tax to be carried forward to the next settlement period.</p> <p>The taxable amount allocated based on the Tax Box</p> <p>Allocation Rules and</p> <p>Specific Tax Code 'P_52' with 0% tax rate is reported.</p> <p>You should create and post Manual Taxable Purchase</p> <p>Journal with taxable amount and specific tax rate</p> <p>(tax rate is assigned to P_52). Based on Tax Box Allocation Rules, the Tax Allocation process allocates taxable amount to P_52. The Generate VAT File for Poland process reports allocated taxable amount on P_52.</p>
P_53	Program	<p>The amount of excess of input tax overdue.</p> <p>If the difference between P_48 and P_38 is greater than or equal to 0, then $P_{53} = P_{48} - P_{38} + P_{52}$, otherwise 0.</p>
P_54	TBA Rules & Tax Allocation Process	<p>The amount of excess of input tax over that due to be refunded to the account indicated by the taxpayer</p> <p>The taxable amount allocated based on Tax Box Allocation Rules and Specific Tax Code 'P_54' with 0% tax rate is reported.</p> <p>You should create and post Manual Taxable Purchase Journal with taxable amount and specific tax rate</p> <p>(tax rate is assigned to P_54). Base on Tax Box Allocation Rules the Tax Allocation process allocates taxable amount to P_54. The Generate VAT File for Poland process reports allocated taxable amount on P_54.</p>
P_55	Standard Lookup	Refund to the VAT account referred to in Art. 87 paragraph 6a of the Act.

XML Element / Description	Source	Mapping
		Standard Lookup - ORA_JEPL_JPK_VAT_PARAMETERS or PL_JPK_VAT_PARAMETERS
P_56	Standard Lookup	Tax Return within 25 days. Standard Lookup - ORA_JEPL_JPK_VAT_PARAMETERS or PL_JPK_VAT_PARAMETERS
P_57	Standard Lookup	Amount requested to refund within 60 days. Standard Lookup - ORA_JEPL_JPK_VAT_PARAMETERS or PL_JPK_VAT_PARAMETERS
P_58	Standard Lookup	Amount requested to refund within 180 days. Standard Lookup - ORA_JEPL_JPK_VAT_PARAMETERS or PL_JPK_VAT_PARAMETERS
P_59	Standard Lookup	Including tax refund for future tax obligations. Standard Lookup - ORA_JEPL_JPK_VAT_PARAMETERS or PL_JPK_VAT_PARAMETERS
P_60	TBA Rules & Tax Allocation Process	Amount of refund to be credited towards future tax liabilities. The taxable amount allocated based on Tax Box Allocation Rules and Specific Tax Code 'P_60' with 0% tax rate is reported. You should create and post Manual Taxable Purchase Journal with taxable amount and specific tax rate (tax rate is assigned to P_60). Based on the Tax Box Allocation Rules, the Tax Allocation process allocates taxable amount to P_60. The Generate VAT File for Poland process reports allocated taxable amount on P_60.
P_61	Standard Lookup	Standard Lookup - ORA_JEPL_JPK_VAT_PARAMETERS or PL_JPK_VAT_PARAMETERS

XML Element / Description	Source	Mapping
P_62	TBA Rules & Tax Allocation Process	<p>The amount of the excess input tax over the amount due to be carried forward to the next accounting period.</p> <p>The taxable amount allocated based on Tax Box Allocation Rules and Specific Tax Code 'P_62' with 0% tax rate is reported.</p> <p>You should create and post Manual Taxable Purchase Journal with taxable amount and specific tax rate (tax rate is assigned to P_62). Based on the Tax Box Allocation Rules, the Tax Allocation process allocates taxable amount to P_62. The Generate VAT File for Poland process reports allocated taxable amount on P_62.</p>
P_63	Document Fiscal Classification	<p>During the tax period, the taxpayer performed activities referred to in Art. 119 of the Act.</p> <p>You should define the transaction with the Document</p> <p>Fiscal Classification (Header level) with assigned Tax Reporting Type ORA_JEPL_BUSINESS_TYPE and Tax Reporting Code is value TOURISM.</p>
P_64	Document Fiscal Classification	<p>During the tax period, the taxpayer performed activities referred to in Art. 120 paragraph 4 or 5 of the Act.</p> <p>You should define the transaction with the Document Fiscal Classification (Header level) with assigned Tax Reporting Type ORA_JEPL_BUSINESS_TYPE and Tax</p> <p>Reporting Code is value ARTS</p>
P_65	Document Fiscal Classification	<p>During the tax period, the taxpayer performed activities referred to in art. 122 of the Act.</p> <p>You should define the transaction with the Document Fiscal Classification (Header level) with assigned Tax Reporting Type ORA_JEPL_BUSINESS_TYPE and Tax Reporting Code is value EUGOLD.</p>
P_66	Document Fiscal Classification	<p>During the tax period, the taxpayer performed activities referred to in Art. 136 of the Act.</p> <p>You should define the transaction with Document Fiscal Classification (Header level) with assigned Tax Reporting Type ORA_JEPL_BUSINESS_TYPE and Tax Reporting Code is value TRIANGULAR.</p>
P_67	Standard Lookup	<p>The taxpayer benefits from the reduction of the tax liability referred to in Art. 108d of the Act.</p> <p>Standard Lookup -</p> <p>ORA_JEPL_JPK_VAT_PARAMETERS or PL_JPK_VAT_PARAMETERS.</p>

XML Element / Description	Source	Mapping
P_68	TBA Rules & Tax Allocation Process	<p>The amount of the tax base adjustment referred to in Art. 89a section 1 of the Act.</p> <p>The taxable amount allocated based on Tax Box Allocation Rules and Specific Tax Code 'P_68' is reported.</p> <p>You should create and post Manual Taxable Purchase Journal with taxable amount and specific tax rate (tax rate is assigned to P_68). Based on the Tax Box Allocation Rules, the Tax Allocation process allocates taxable amount to P_68. The Generate VAT File for Poland process reports allocated taxable amount on P_68.</p>
P_69	TBA Rules & Tax Allocation Process	<p>The amount of the due tax adjustment referred to in Art. 89a section 1 of the Act.</p> <p>The tax amount allocated based on Tax Box Allocation Rules and Specific Tax Code 'P_69' is reported.</p> <p>You should create and post Manual Taxable Purchase Journal with tax amount and specific tax rate (tax rate is assigned to P_69). Based on the Tax Box Allocation Rules the Tax Allocation process allocates tax amount to P_69. The Generate VAT File for Poland process reports allocated tax amount on P_69.</p>
P_ORDZU	Parameter	ESS Job parameter 'Correction Reason'
Pouczenia	Fixed value	Fixed value '1'

Sales Register

This table lists the details of Sales Register XML elements such as description, source, and mapping values.

XML Element / Description	Source	Mapping
LpSprzedazy Sequence Number	Transaction	Running sequential number within this block (starts at 1 per each sub section).
DataSprzedazy Sales Date	Transaction	<p>Tax Point Date</p> <p>Optional, if same as Invoice Date (DataWystawienia)</p>
DataWystawienia Document Date	Transaction	<p>AR: Transaction Date</p> <p>AP: Invoice Date</p>

XML Element / Description	Source	Mapping
		AP/AR GDF 'Customs Document Date' and when GDF is empty standard Transaction/Invoice Date is reported.
DowodSprzedazy Document Number	Transaction	AR: Transaction Number AP: Invoice Number or Voucher Number. AP/AR GDF 'Customs Document Number' and when GDF is empty standard Transaction/Invoice number is reported.
KodKrajuNadaniaTIN	Transaction	Country Code where TRN was registered Two first positions from TRN.
NrKontrahenta Contractor (Supplier/Customer) Tax Registration Number	Transaction	Third Party (Customer/Supplier) Tax Registration Number (without country code prefix) If it is missing, then the fixed value 'brak' must be populated.
NazwaKontrahenta Customer Name	Transaction	AR: Customer Name AP: Supplier Name
AdresKontrahenta Address of the customer	Transaction	AR: Customer Address AP: Supplier Address Concatenation of the address elements as per the Postal Address style, including the country name.
TypDokumentu	Document Fiscal Classification	Transaction should be defined with Document Fiscal Classification (Header level) with assigned Tax Reporting Type ORA_JEPL_DOCUMENT_TYPE or PL_DOCUMENT_TYPE and Tax Reporting Code is value RO, WEW or FP.
GTU_01 to GTU_13	Product Category	Product Category is defined on transaction line level in the field Product Category. Assign tax reporting type ORA_JEPL_PRODUCT_ATTRIBUTE or PL_PRODUCT_ATTRIBUTE and tax reporting codes GTU_01 – GTU_13 to Product Category.

XML Element / Description	Source	Mapping
SW	User-Defined Fiscal Classification	User-Defined Fiscal Classification is defined on transaction line level in the field User-Defined Fiscal Classification (UDFC). Assign tax reporting type PL_TRX_ATTR_SW and Tax Reporting code SW to UDFC.
EE	User-Defined Fiscal Classification	User-Defined Fiscal Classification is defined on transaction line level in the field User-Defined Fiscal Classification (UDFC). To UDFC is assigned tax reporting type PL_TRX_ATTR_EE and Tax Reporting code EE.
TP	User-Defined Fiscal Classification	User-Defined Fiscal Classification is defined on transaction line level in the field User-Defined Fiscal Classification (UDFC). To UDFC is assigned tax reporting type PL_TRX_ATTR_TP and Tax Reporting code TP.
TT_WNT	User-Defined Fiscal Classification	User-Defined Fiscal Classification is defined on transaction line level in the field User-Defined Fiscal Classification (UDFC). To UDFC is assigned tax reporting type PL_TRX_ATTR_TT_WNT and Tax Reporting code TT_WNT.
TT_D	User-Defined Fiscal Classification	User-Defined Fiscal Classification is defined on transaction line level in the field User-Defined Fiscal Classification (UDFC). To UDFC is assigned tax reporting type PL_TRX_ATTR_TT_D and Tax Reporting code TT_D.
MR_T	User-Defined Fiscal Classification	User-Defined Fiscal Classification is defined on transaction line level in the field User-Defined Fiscal Classification (UDFC). To UDFC is assigned tax reporting type PL_TRX_ATTR_MR_T and Tax Reporting code MR_T.
MR_UZ	User-Defined Fiscal Classification	User-Defined Fiscal Classification is defined on transaction line level in the field User-Defined Fiscal Classification (UDFC). To UDFC is assigned tax reporting type PL_TRX_ATTR_MR_UZ and Tax Reporting code MR_UZ.
I_42	User-Defined Fiscal Classification	User-Defined Fiscal Classification is defined on transaction line level in the field User-Defined Fiscal Classification (UDFC). To UDFC is assigned tax reporting type PL_TRX_ATTR_I_42 and Tax Reporting code I_42.
I_63	User-Defined Fiscal Classification	User-Defined Fiscal Classification is defined on transaction line level in the field User-Defined Fiscal Classification (UDFC). To UDFC is assigned tax reporting type PL_TRX_ATTR_I_63 and Tax Reporting code I_63.
B_SPV	User-Defined Fiscal Classification	User-Defined Fiscal Classification is defined on transaction line level in the field User-Defined Fiscal Classification (UDFC). To UDFC is assigned tax reporting type PL_TRX_ATTR_B_SPV and Tax Reporting code B_SPV.

XML Element / Description	Source	Mapping
B_SPV_DOSTAWA	User-Defined Fiscal Classification	User-Defined Fiscal Classification is defined on transaction line level in the field User-Defined Fiscal Classification (UDFC). To UDFC is assigned tax reporting type PL_TRX_ATTR_B_SPV_DOSTAWA and Tax Reporting code B_SPV_DOSTAWA.
B_MPV_PROWIZJA	User-Defined Fiscal Classification	User-Defined Fiscal Classification is defined on transaction line level in the field User-Defined Fiscal Classification (UDFC). To UDFC is assigned tax reporting type PL_TRX_ATTR_B_MPV_PROWIZJA and Tax Reporting code B_MPV_PROWIZJA.
MPP	Document Fiscal Classification or GDF	<p>Transaction should be defined with Document Fiscal Classification (Header level) with assigned Tax Reporting Type ORA_JEPL_SPLIT_PAYMENT and Tax Reporting Code is value MPP.</p> <p>The Document Fiscal Classification code (specific for Payment Split) and assigned TRT MPP to DFC. DFC is supported by TER, Import and AP and AR. When you don't use AP and AR transaction specific DFC code, you can define MPP (Payment Split) on Header level in the GDF. The process checks first if the Document Fiscal Classification contains tax reporting type MPP. If it does not contain the tax reporting type MPP, the process checks GDF on AR transaction Header Level. When you are using TER trx (Taxable Purchase and Sales transactions) also for MPP Invoice, you must define specific DFC with TRT MPP and provide DFC code in the TER file.</p>
KorektaPodstawyOp odt	User-Defined Fiscal Classification	<p>User-Defined Fiscal Classification is defined on transaction line level in the field User-Defined Fiscal Classification (UDFC). To UDFC is assigned tax reporting type PL_TRX_ATTR_KOREKTAPODSTAWY and Tax Reporting code</p> <p>KOREKTAPODSTAWYOPDT.</p>
K_10 to K_39	TBA Rules & Tax Allocation Process	Totals for the taxable and tax box
SprzedazVAT_Marza	TBA Rules & Tax Allocation Process	The gross value of sales of the supply of goods and services taxed based on a margin in accordance with Art 119 and art. 120 of the Act.
LiczbaWierszySprzedazy	Program	<p>Total Number of lines (sequenced) in</p> <p>SprzedazWiersz section. If no rows, the default value is '0'.</p>
PodatekNalezny	Program	Tax due according to records in the period to which JPK_VAT relates, calculated as the sum of the amounts from K_16, K_18, K_20, K_24, K_26, K_28, K_30, K_32, K_33, and K_34 reduced by the amount from K_35 and K_36.

Purchase Register

This table lists the details of Purchase Register XML elements such as description, source, and mapping values.

XML Element / Description	Source	Mapping
LpZakupu Sequence Number	Transaction	Running sequential number within this block (starts at 1 per each sub section).
NazwaDostawcy Supplier Name	Transaction	Supplier Name AP GDF 'Importing Party Name' and when GDF is empty standard Supplier Name is reported.
AdresDostawcy Supplier Address	Transaction	Supplier Site Address Concatenation of the address elements as per the Postal Address style
KodKrajuNadaniaTIN	Transaction	Country Code where TRN was registered Two first positions from TRN.
NrDostawcy Tax Registration Number of the actual supplier	Transaction	Supplier Tax Registration Number Third Party (Supplier) Tax Registration Number (without country code prefix)
DowodZakupu Document Number	Transaction	Invoice Number or Voucher Number. AP GDF 'Customs Document Number' and when GDF is empty standard Invoice Number or Voucher Number is reported.
DataZakupu Purchase Invoice Issue Date	Transaction	Invoice Date AP GDF 'Customs Document Date' and when GDF is empty standard Invoice Date is reported.
DataWplywu Invoice Recording Date	Transaction	Internal Received Date
DokumentZakupu	Document Fiscal Classification	Transaction should be defined with Document Fiscal

XML Element / Description	Source	Mapping
		<p>Classification (Header level) with assigned Tax</p> <p>Reporting Type ORA_JEPL_DOCUMENT_TYPE or PL_DOCUMENT_TYPE and Tax Reporting Code is value MK, WEW or VAT_RR.</p>
MPP	Document Fiscal Classification or GDF	<p>Transaction should be defined with Document Fiscal</p> <p>Classification (Header level) with assigned Tax</p> <p>Reporting Type ORA_JEPL_SPLIT_PAYMENT or PL_SPLIT_PAYMENT and Tax Reporting Code is value MPP.</p> <p>The Document Fiscal Classification code (specific for Payment Split) and assigned TRT MPP to DFC . TER supports DFC, Import and AP and AR. When you don't use AP and AR transaction specific DFC code, you can define MPP (Payment Split) on Header level in the GDF. The process checks first if the Document Fiscal Classification contains tax reporting type MPP. If the Document Fiscal Classification doesn't contain the tax reporting type MPP, the process checks GDF on AR transaction Header Level. When you are using TER trx (Taxable Purchase and Sales transactions) also for MPP Invoice, you must define specific DFC with TRT MPP and provide DFC code in the TER file.</p>
IMP	User-Defined Fiscal Classification	User-Defined Fiscal Classification is defined on transaction line level in the field User-Defined Fiscal Classification (UDFC). To UDFC is assigned tax reporting type PL_TRX_ATTR_IMP and Tax Reporting code is IMP.
K_40 to K_47	TBA Rules & Tax Allocation Process	<p>Totals for the tax box.</p> <p>Note: In version valid from 1st of October 2020, some K_x boxes were removed and some old K_x boxes were moved to different K_x boxes.</p> <p>Example: Box K_31 was removed and old transaction reported in K_32 box is now reported in K_31. Boxes K_48, K_49 and K_50 are now obsolete and can be end dated with date 30th September 2020.</p>
ZakupVAT_Marza	TBA Rules & Tax Allocation Process	The amount of the acquisition of goods and services purchased from other taxpayers for the direct benefit of the tourist, as well as the purchase of second-hand goods, works of art, collectors' items and antiques related to sales taxed on the basis of a margin in accordance with Article 120 of the Act.
LiczbaWierszyZakup ow	Program	Number of records in the scope of input tax settlement in the period referred to JPK. If the record does not contain lines, indicate 0

XML Element / Description	Source	Mapping
PodatekNaliczony	Program	Total Tax Amount in ZakupWiersz summarized for K_41, K_43, K_44, K_45, K_46, K_47

JPK_WB-JPK Bank Statements – Data Mappings

This section lists the JPK_WB-JPK Bank Statements – Data Mappings.

This table lists the names and elements of XML element sections and their respective mapping values.

XML Element Section/ ElementName	Meaning	Mapping
<salda>	Section containing Extract Opening and Closing Balance	
<Salda> /<SaldoPoczkowe>	Opening Balance for the extract	Opening Balance entered for the earliest Bank statement in the extract. The available Funds Balance is used. If not entered, the Booked Balance is used.
<Salda>/<SaldoKoncowe>	Closing Balance of the Extract	Opening Balance +/- amounts of all lines selected for the extract.
<WyciagWiersz>	Statement Line	Bank statement line.
<WyciagWiersz>/<NumerWiersza>	Sequential Number	Sequential number given for the line extracted.
<WyciagWiersz>/<DataOperacji>	Statement Line Date	Statement line date.
<WyciagWiersz>/<NazwaPodmiotu>	Third Party name	Counterparty Bank account is used
<WyciagWiersz>/<OpisOperacji>	Line Description	Concatenated strings entered in the fields: <ul style="list-style-type: none"> Customer Reference Additional Information
<WyciagWiersz>/<KwotaOperacji>	Line amount	Line amount with: Positive sign for Credit transaction line Negative sign for Debit transaction line
<WyciagWiersz>/<SaldoOperacji>	Account Balance	Opening Balance +/- all previous lines, including current line

7 Correction Documents

Overview

Correction Documents for Poland

A correction invoice is a separate value-added tax (VAT) document, which contains the changes to a transaction that is already issued to a customer. Use the Correction Documents for Poland process to generate a correction document based on the source invoice using parameter values.

Correction documents have the following structure and content:

- **Transaction Header:** The invoice header contains details that provide a link to the transaction being corrected. For multiple corrections, you can refer back to both the previous correction and the original document number.
- **Lines:** A correction document contains correction, reversal, and tax lines. Reversal lines cancel the equivalent line from the invoice being corrected. Correction lines represent the new version of the invoice line based on the parameter values.

You can create the following three types of corrections documents:

- **Whole Price Adjustment:** Creates a correction document that cancels the original invoice. When you cancel an invoice, the lines of the original transaction are reversed, and new lines are created with zero value.
- **Discount Applicable to All Lines:** Creates a correction document where the original lines are reversed. In each new line, the discount rate is applied to the net price of the original lines. The discount rate is derived from the discount percent value that is provided in the parameters.
- **Reversal for Manual Corrections:** Creates a correction invoice where the original lines are all reversed, and the correction lines contain the same value. You can make specific adjustments to the correction invoice lines.

The tax point date of the correction document is determined from the invoice that you are correcting.

Note: The tax point date adjustments are applicable only if the tax point basis of the transaction is Invoice.

Transaction Header tax point date: The application copies the tax point date to the adjusted tax point date on the correction document if you populate the date on the transaction you are correcting. If you don't enter the adjusted

tax point date on the transaction, the application copies the invoice date of the transaction you are correcting. The following apply to tax point date adjustments:

- **Line Tax Point Date:**
 - **Reversal Lines:** If the adjusted tax point date attribute on the line being corrected is populated, then this will be copied to the adjusted tax point date attribute on the correction document reversal line. If the adjusted tax point date attribute on the transaction being corrected is null, then the invoice date of the transaction being corrected will be copied to the adjusted tax point date on the correction document.
 - **Correction Lines:** The adjusted tax point date attribute of the line being corrected is copied to the adjusted tax point date attribute on the correction document line.
 - **Tax Lines:** The adjusted tax point date attributes are used by the Process Tax Point Date Adjustments program to update the tax point date of the associated tax lines.

Related Topics

- [Correction Documents for Poland Topical Essay](#)

Setup

Set Up Receivables Transaction Sources

You must define a specific transaction source to process correction documents for Poland.

To set up Receivables transaction sources, do the following:

1. On the **Setup and Maintenance** work area, navigate to the **Manage Transaction Sources** page.
2. Search for the transaction source.
3. Click **Edit**.
4. On the **Edit Transaction Source** page, fill the fields as shown in the following table:

Field	Value
General Information Type	Imported
Reference Field Default Value	interface_header_attribute1
Grouping Rule	Default
Standard Transaction Type	Enter the Correction Transaction Type that you defined
Import Information	All fields must be set to ID

5. Click **Save**.

Set Up Receivables Transaction Types

After setting up a transaction source, you must define Receivables transaction types to process correction documents for Poland.

Correction Transaction Types

When you define the Correction Transaction Types, enter **Any Sign** in the **Creation Sign** field. This ensures that the correction documents contains both positive and negative lines.

Perform the following steps to set up transaction types:

1. On the **Setup and Maintenance** work area, navigate to the Manage Transaction Types page.
2. Click **Edit**. On the Edit Transaction Types page, complete the following fields as shown in the following table:

Field	Value
Regional Information	Transaction Types for Poland
Correction Sign	Any Sign
Correction Invoice Transaction Source	Select a transaction source from the list of values.
Correction Invoice Transaction Type	Select a transaction type from the list of values.

3. Click **Save**.

Regular Transaction Types

1. On the **Edit Transaction Type** page, enter **Transaction Types for Poland** as the **Regional Information**.
2. Enter to the Correction Invoice Transaction Source and Correction Invoice Transaction Type that must be created for the transaction type.
3. Click **Save**.

Set Up Descriptive Flexfields for Correction Documents

This topic explains how to set up descriptive flexfields for Correction Documents for Poland.

To define descriptive flexfields segments for the flexfield code RA_INTERFACE_LINES:

1. From the **Setup and Maintenance** work area, navigate to the **Manage Descriptive Flexfields** page.

2. This table shows the values you must enter in the **Edit Context: Correction Invoice for Poland** page:

Field	Value
Display Name	Correction Invoice for Poland
API Name	CorrectionInvoiceForPoland
Enabled	Yes

3. This table shows the values you must enter in the **Context Sensitive Segments** section of the **Edit Context: Correction Invoice for Poland** page:

Sequence	Name	Code	Value Data Type	Display Type	Value Set	Enabled	Required	Prompt
10	batch_id	batch_id	Character	Hidden	FND_FLEX_UPGRADE_FORMAT_ONLY_VARCHAR2_L25	Yes	Yes	batch_id
20	trx_id	trx_id	Character	Hidden	FND_FLEX_UPGRADE_FORMAT_ONLY_VARCHAR2_L25	Yes	Yes	trx_id
30	line_id	line_id	Character	Hidden	FND_FLEX_UPGRADE_FORMAT_ONLY_VARCHAR2_L25	Yes	Yes	line_id
40	batch_number	batch_number	Character	Hidden	FND_FLEX_UPGRADE_FORMAT_ONLY_VARCHAR2_L25	Yes	No	batch_number

Sequence	Name	Code	Value Data Type	Display Type	Value Set	Enabled	Required	Prompt
50	p_sign	p_sign	Character	Hidden	FND_FLEX_ UPGRADE_ FORMAT_ ONLY_ VARCHAR2_ L25	Yes	No	p_sign

4. Click **Save and Close**.

8 Commercial Documents

Overview

Set Up Commercial Documents for Poland

To print commercial documents for Poland, the application lets you use the following layouts:

- VAT Invoice
- Correction VAT Invoice

Note: You can also design your own layouts using the Oracle Analytics Publisher tool and associate them with Print Commercial Documents for EMEA. You can use one of the delivered layouts as a starting point to design your own layout.

You must define the following setups before setting up commercial documents for Poland:

- Data Security
- Geographies
- Address Style Format
- Enterprise Structures
- Tax Regimes to Rate Flow
- Tax Profiles for Parties
- Tax Rules
- Customers and Suppliers
- First Party Bank, Branch, and Account

Define Tax Reporting Types and Codes

Tax reporting types and codes are used to manage the list of available layouts, and classify documents to support complex conditional printouts. Navigate to the Manage Tax Reporting Types page from the Setup and Maintenance work area to maintain the tax reporting types. Here are the two tax reporting codes associated with Poland:

- **ORA_JEPL_PCD_PRINT_TEMPLATE:** Use this tax reporting type code to manage the available layouts that you can use for printing the template for each transaction.
- **ORA_JEPL_TAX_EXEMPTION:** Use this tax reporting type to manage the justifications for tax exemption.

Define First-Party Banking Details

To display the bank detail of the issuer's legal entity on the printed invoice, define the banking information for the related Legal Entity Reporting Unit. Complete the following steps to define first-party banking details:

1. Navigate to the Legal Reporting Unit Tax Profiles page from the **Setup and Maintenance** work area.

2. In the **Bank Account Details** section, select or define the tax registration for the legal reporting unit, and define the name, branch, and bank account of the issuer's bank

Defining Receivables Transaction Types

Receivables transaction types are one of the sources that determine the layout you can use for a particular document. Perform the following tasks to complete the setup:

1. Search for the **Manage Transaction Types** task from the **Setup and Maintenance** work area.
2. Search for the Receivables transaction type set in the **Transaction Type Set** field.
3. From the **Search Results** section, select the transaction types you want to use for Receivables.
4. On the Edit Transaction Type page, select **Transaction Types for Poland** in the **Regional Information** field.
5. Select the print template for the selected transaction in the **Print Template** field.
6. Click **Save and Close**.

Defining Document Fiscal Classifications

You can use document fiscal classifications to determine the layout you want to use with a particular document. Perform the following tasks to assign a tax reporting code to a document fiscal classification code:

1. Navigate to the Manage Transaction-Based Fiscal Classification page from the **Setup and Maintenance** work area.
2. Select **Document Fiscal Classification Codes** from the list of values, and click **Search**.
3. Enter **Poland** as the **Country** search field, and click **Search**.
4. Select a document type and click **Edit**.
5. On the Edit Fiscal Classification Code page, you can see the tax reporting codes associated with the document type you selected. Select a tax reporting code.
6. Click **Save and Close**.

You can repeat this task for correction invoices and prepayments.