

Configuration parameters relating to VAT accounts

General information

VAT accounts are used for registering documents subject to value added tax. On the basis of data contained in them, a tax return is generated. The number of kept VAT accounts depends on the specification and diversity of a business activity. The minimum structure of VAT accounts should contain one sales account and one purchase account for merchandises and services. In case of foreign transactions, it is possible to create an export account and an import account of merchandises and services. For example, an account for each type of purchase can be kept: purchase account of intangible assets, purchase account of fixed assets, purchase account of materials, purchase account of merchandises, purchase account of foreign services, import account of foreign services, and others.

The functionality of VAT accounts requires configuration of additional parameters available in system configuration window (*System* → *Configuration* → *Accounting* → *Parameters*) as well as configuration of the *Accounting* module.

System configuration

Within the system configuration, in *System* → *Configuration* → *Accounting* → *General Parameters*, there is parameter VAT accounts numeration which is related to VAT accounts. It determines how ordinal numbers are assigned to documents in VAT accounts (No.). There are two options available for selection: *monthly* or *yearly*. The value of the parameter can be changed at any moment during work with the system.

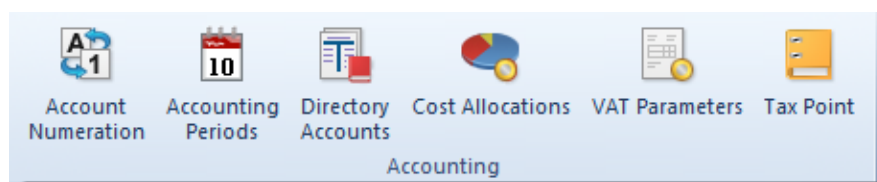
Accounting module configuration

Within detailed configuration referring to the *Accounting* area, it is possible to define VAT parameters and define specification of *Tax Point*.

VAT parameters

Because Comarch ERP Standard is dedicated to international markets, it has been adjusted to observe tax regulations applied in a given country. Tax declarations differ considerably in each country in structure and requirements, therefore, the system allows the user to flexibly define and load VAT parameters, depending on the location.

VAT parameters can be defined from the level of *Configuration* → *Accounting* → *VAT Parameters*. The defined VAT parameters are shared by all companies and their child centers.



Menu Configuration, Accounting group

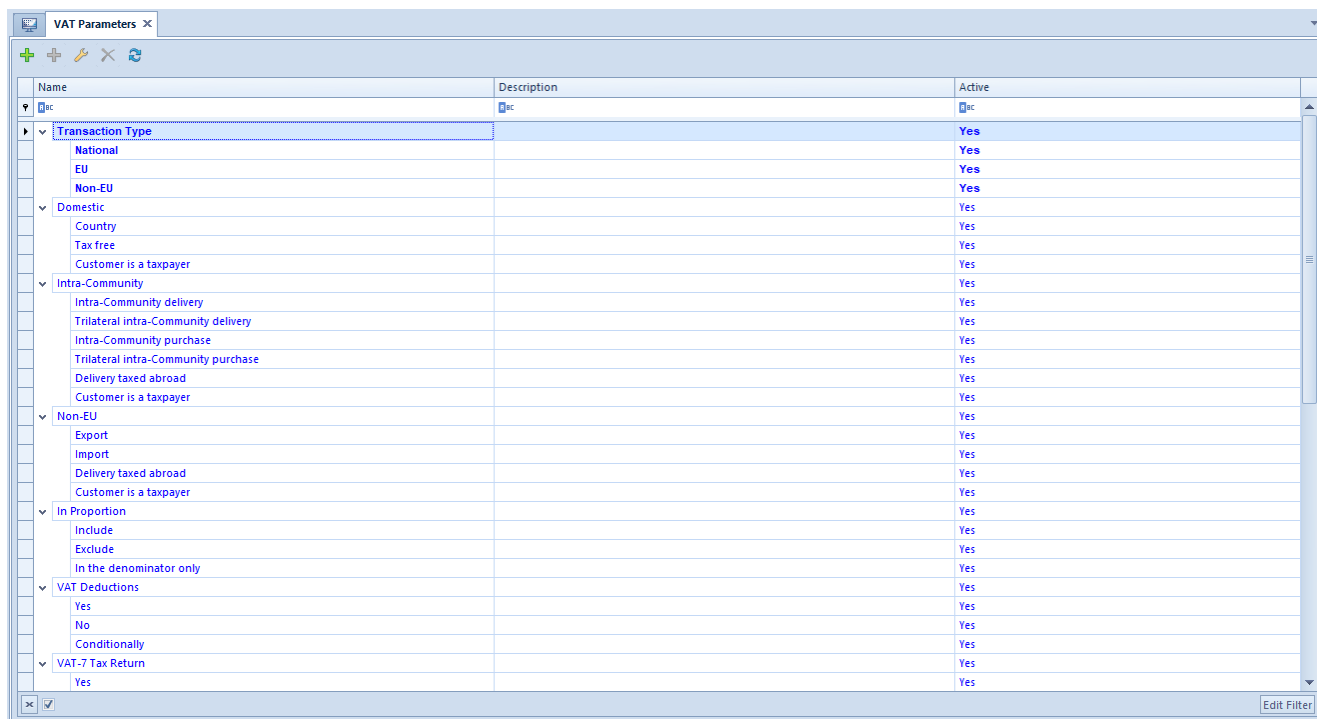
VAT parameters can be selected on trade documents and when adding documents to VAT accounts.

Parameters are divided in the system into three groups:

- *Main parameters* (marked on the figure below in blue bold font)
- *Default parameters* (marked on the figure below in blue font)
- *User parameters* (marked on the figure below in black font)

The main group and default group can be edited only in terms of activity status. In addition, it is possible to add

subsequent parameters (default and user parameters) to the main group.



Name	Description	Active
Transaction Type		Yes
National		Yes
EU		Yes
Non-EU		Yes
Domestic		Yes
Country		Yes
Tax free		Yes
Customer is a taxpayer		Yes
Intra-Community		Yes
Intra-Community delivery		Yes
Trilateral intra-Community delivery		Yes
Intra-Community purchase		Yes
Trilateral intra-Community purchase		Yes
Delivery taxed abroad		Yes
Customer is a taxpayer		Yes
Non-EU		Yes
Export		Yes
Import		Yes
Delivery taxed abroad		Yes
Customer is a taxpayer		Yes
In Proportion		Yes
Include		Yes
Exclude		Yes
In the denominator only		Yes
VAT Deductions		Yes
Yes		Yes
No		Yes
Conditionally		Yes
VAT-7 Tax Return		Yes
Yes		Yes

List of VAT parameters

Defining VAT parameter

A new VAT parameter can be added by clicking [Add Parameter] in the *List* button group. A form with the following buttons is opened:

Name – field allowing for entering the name of a new parameter

Description – field allowing for entering the name a new parameter

Active – parameter checked by default when adding a new parameter. If unchecked, a given VAT parameter becomes archival, which means that it can no longer be used in the system, e.g., it is not possible to issue any documents related with it.

Account – two fields indicating the presence of a given parameter in sales/purchase VAT accounts.

Active
 Name:
 Description:
 Account: Sales Purchase
 English

VAT parameter form

To save changes, it is necessary to click [**Save**] button in the *Actions* button group.

To registered parameters, it is possible to add elements which are defined the same way as parameters. An element can be added after selecting a parameter it will be added to and then clicking [**Add Item**].

Such a defined parameter with elements assigned should then be added to one of the main parameters. To do so, on the edited form, select of one of the main parameter's elements: *National*, *Intra-community*, or *Non-EU*, then click [**Add**] in the *List* group of buttons which will open a window with the list of available parameters. The selection of parameter must be confirmed by clicking [**Select**] in the *Selection* button group.

Name	Description	Active
☐ic	☐ic	☐ic
Intra-Community		Yes
Non-EU		Yes
VAT-EU Tax Return		Yes
Output tax correction on intra-Community purchase of fuels		Yes

Attaching of VAT parameter to the main parameter

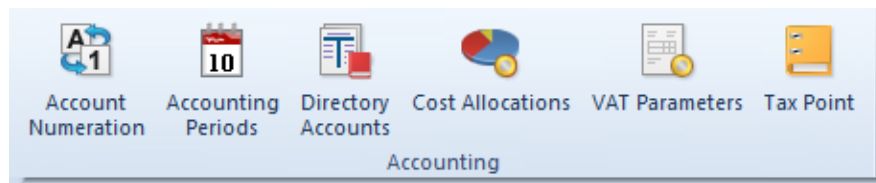
Such defined parameters are presented in definitions of accounts along with appropriate types of transactions and are available for selection in documents registered in a VAT account.

Tax point

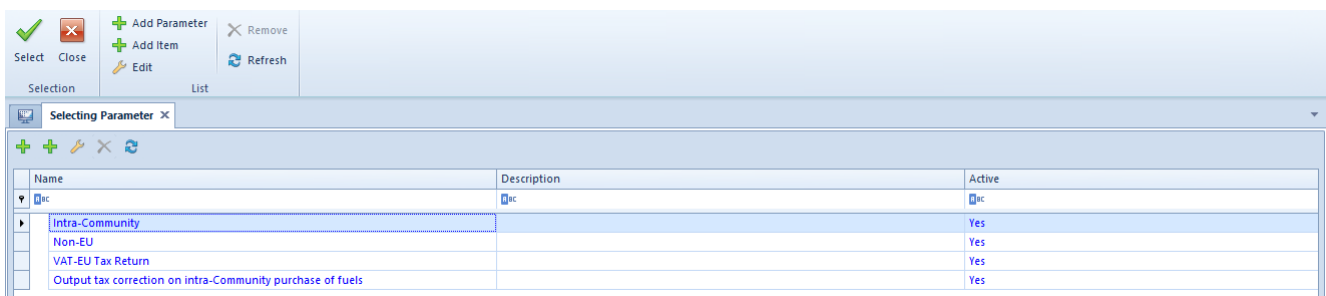
The system allows for defining of any number of tax point definitions. Both Polish tax law (The Goods and Services Tax and Excise Duty Act) and international tax law specify many particular tax points for VAT, so a user can flexibly define their number.

Tax points defined by a user are shared by all the companies and their child centers.

The tax point is defined from the level of the tab *Configuration* → *Accounting* → *Tax Point*. In the system, there is a list of predefined definitions of tax point. A user may use these definitions as well as add his/her own.



Menu Configuration, Accounting group



Name	Description	Active
☐ic	☐ic	<input type="checkbox"/>
Intra-Community		Yes
Non-EU		Yes
VAT-EU Tax Return		Yes
Output tax correction on intra-Community purchase of fuels		Yes

List of tax point definitions

In order to add a new tax point definition, click on **[Add]** from the List button group. Then, a form of tax point opens.

The screenshot shows a 'Tax point definition form' with the following fields and values:

- Active:** Active
- Symbol:** **English** (dropdown)
- Description:**
- Condition:** **Number of Days:**
- Account:** Sales Purchase

Tax point definition form

Available fields:

Parameter *Active* – unchecking it deactivates definition

Symbol – tax point definition name

Description – additional description of definition

Condition – allows for selecting one of the available options on the basis of which a tax point date will be calculated in VAT invoice

Available options:

- From the date of issue
- From the date of receipt
- From the date of registration
- From the date of transaction
- Due date
- From the date of posting
- Any date
- Date of Receipt/Tax Point Date
- From receipt confirmation date (option available only in Polish system version)
- Date of Sale/Receipt Confirmation Date (option available only in Polish system version)

Active

Symbol:

Description:

Condition: Number of Days

Account: Purchase

From the date of receipt

From the date of issue

From the date of receipt

From the registration date

From the date of transaction

Due date

From the date of posting

Any date

Date of receipt/Tax point date

List of conditions

Number of Days – additional number of days from the date selected in the condition

Register – Sales or Purchase Checking this parameter by given type of account provides possibility of selecting a definition in corresponding VAT accounts and VAT invoices (of sales or purchase type).

Tax point definitions defined in the system can later be used both in definitions of VAT accounts (Sales and Purchase) and on particular VAT invoices.

General

Account Name: Dedicated for parent company Active

Type: Pattern Type:

Transaction Type: Registration Date:

Parameter Name	Parameter Value
BC	BC
Domestic	Country
VAT Deductions	Yes
V7M	Yes
Classification	Merchandises/Services
Input Tax Correction	No
SAF-T Document Types	NONE
SAF-T Procedure Code	NONE

Vendor's Tax Point Date

+ ⚙️ ✖️ 📅

Vendor's Tax Point Date	Purchase From
=	BC
▶ Date of Issue	01/01/2000
Date of Purchase	02/01/2000

Tax Point

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Right To Deduct Date	Purchase From
=	BC
Date of Receipt	01/01/2000
▶ Date of Receipt/Tax Point Date	02/01/2000

Selecting tax point date in a VAT purchase account

General

Account Name: Dedicated for parent company Active

Type: Pattern Type:

Transaction Type: Registration Date:

Parameter Name	Parameter Value
BC	BC
Domestic	Country
In Proportion	Include
V7M	Yes
Classification	Merchandises/Services
VAT-27 Tax Return	No
SAF-T Document Types	NONE
SAF-T Item Group	NONE

Tax Point

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Tax Point Date	Sales From
=	BC
Date of Issue	01/01/2000
Date of Sale	02/01/2000

Selecting tax point date in a VAT sales account

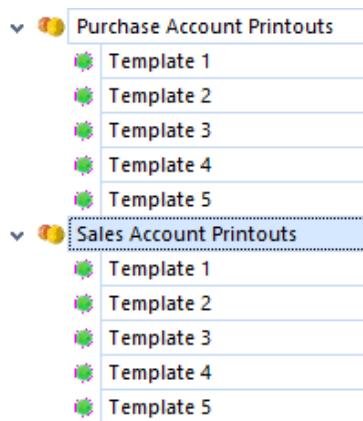
Examples referring to determining vendor's tax point date and right to deduct date in a VAT purchase invoice as well as to determining tax point date in a VAT sales invoice are described in chapter <<Adding VAT account>>.

Generic directories

Within the list of predefined generic directories provided in the system, there are directories referring to printouts available from the level of VAT account (*Configuration* → *Generic Directories*):

- *Sales Account Printouts* group:
 - Templates
- *Purchase Account Printouts* group:
 - Templates

Templates are defined separately for sales account and purchase account printouts.



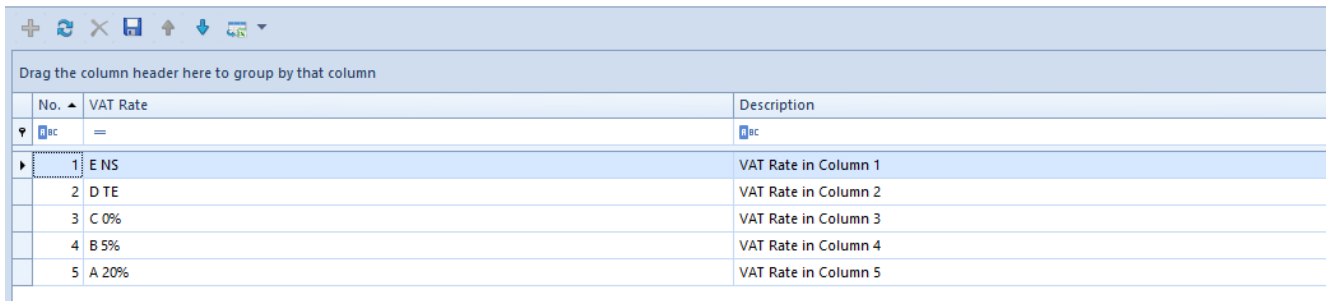
Templates relating to printouts available in VAT Account window

Owing to defining of appropriate templates, a user can select which VAT rates are included in printouts available from VAT account level. Before generating printouts in VAT accounts, a user may choose which of the defined templates should be used in a given printout. Layout of the printout is adjusted to the selected template. The data and order of printing rates are consistent with settings specified in the template.

Within each printout group, there are 5 predefined templates which cannot be deleted. It is neither possible to add new ones. In each template, it is possible to define 5 elements at most, within which VAT rates are defined, referring to a given column displayed on a printout. The list of VAT rates is retrieved from the system configuration. Apart from VAT rates from the configuration, a user may also select value *<none>* – then, a given column is presented as empty in the printout and

its total value is displayed as: 0% TE NS.

In each of the predefined group in the generic directories, the first template on the list is defined. It has values as shown in the figure below, which can be modified.



The screenshot shows a software interface with a table. The table has three columns: 'No.', 'VAT Rate', and 'Description'. The first row is a header row. Below it, there is a row with a dropdown menu showing 'ac', an equals sign, and another dropdown menu showing 'ac'. The table contains five rows of data:

No.	VAT Rate	Description
	=	ac
1	E NS	VAT Rate in Column 1
2	D TE	VAT Rate in Column 2
3	C 0%	VAT Rate in Column 3
4	B 5%	VAT Rate in Column 4
5	A 20%	VAT Rate in Column 5

Printout template available by default

Permissions concerning VAT accounts

From the level of *Configuration* → *Company Structure* → *Operator Groups* → *Other Permissions*, it is possible to grant/withdraw permissions concerning VAT accounts to//from specific operator groups. In the system, there are four permissions referring to that area:

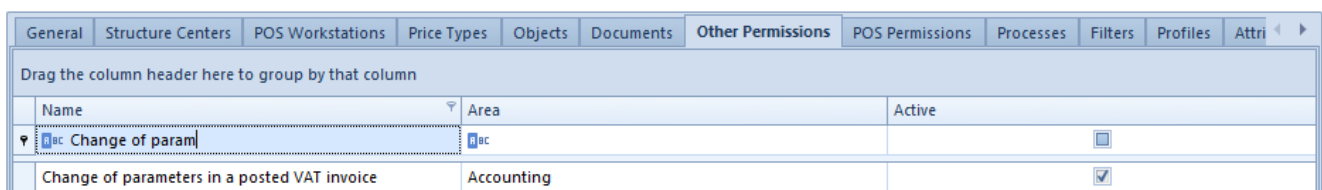
- **Change of VAT parameters on a confirmed VAT invoice** – if checked, users assigned to a given operator group are permitted to change VAT parameters in a confirmed VAT invoice
- **Batch change in VAT accounts** – for operators with this permission checked, option [**Change**] (in Single Batch) becomes available in the *List* group for VAT accounts
- **Change of parameters in a posted VAT invoice** – for

operators with this permission checked, it is possible to change VAT parameters and tax point date (*date type, year and month*, except for the parameter referring to VAT account) in the header and items of a posted invoice.

- **Change of VAT account in a posted VAT invoice** – for operators with this permission checked, it is possible to change VAT account in posted VAT invoices and corrections of VAT invoices.

Permissions to change VAT parameters in a confirmed VAT invoice

This permission allows for changing VAT parameters in confirmed VAT invoices. If status *Unconfirmed/Canceled* has been activated and the permission to change VAT parameters has been granted to operators, a user is able to modify VAT parameters on a confirmed invoice. If this permission is unchecked, this operation will not be possible.



Name	Area	Active
Change of parameters in a posted VAT invoice	Accounting	<input checked="" type="checkbox"/>
Change of param	Accounting	<input type="checkbox"/>

Permissions to change VAT parameters in a confirmed VAT invoice

Additionally, only if permission to change VAT parameters is granted, the option of batch change in VAT accounts is available.

In case of databases created in French language version, batch change of VAT accounts on a confirmed VAT invoices is blocked, even if appropriate permissions are granted and the full diagram of statuses is activated.

Permissions to batch change in VAT accounts and change of parameters or VAT account in a posted VAT invoice

Permissions regarding batch changes in VAT accounts and change of parameters in a posted VAT invoice as well as change of VAT account in a posted VAT invoice can be considered together as complementary elements.

The option [**Change**] in List button group in VAT Accounts menu is enabled only for operators with permission to batch change. Otherwise, this option is hidden.

Operators with permissions to change parameters in a posted VAT invoice are permitted to change VAT parameters and tax point date (type of date, year, and month, except of the parameter concerning VAT account) in invoice header and on its items. Otherwise, all controls mentioned above are greyed out.

Operators with granted permission for changing VAT account in a posted VAT invoice are only able to change VAT account in posted VAT invoices and corrections of VAT invoices. Other parameters of VAT invoice and its correction, except for the one concerning the account, are possible once permission *Change of parameters in a posted VAT invoice* is assigned to the operator. Additionally, only operators with permissions for changing VAT account in a posted VAT invoice and for performing batch change in VAT accounts can make batch changes in VAT accounts on a posted VAT invoice.

Drag the column header here to group by that column		
Name	Area	Active
▼ # change	bc	<input type="checkbox"/>
Batch change in VAT accounts	Accounting	<input checked="" type="checkbox"/>
Change of parameters in a posted VAT invoice	Accounting	<input checked="" type="checkbox"/>
Change of VAT parameters on a confirmed VAT invoice	Accounting	<input checked="" type="checkbox"/>
Change of delivery in confirmed documents	Trade/Warehouse	<input type="checkbox"/>
Delivery change panel	Trade/Warehouse	<input type="checkbox"/>
Change of VAT account in posted VAT invoice	Accounting	<input type="checkbox"/>
Change of VAT exemption reason in a confirmed/poste...	Trade/Warehouse	<input type="checkbox"/>

Operator permissions in the company structure

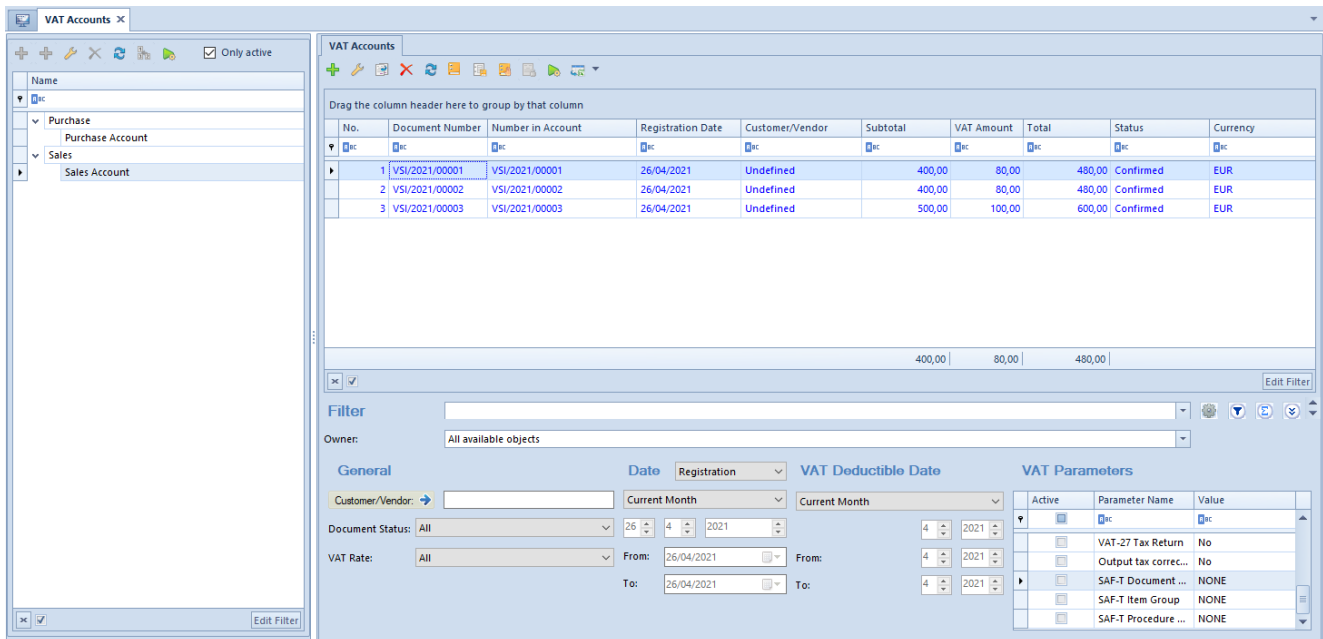
List of VAT accounts

In the Polish version of database, the list of VAT accounts is composed of two tabs: *VAT Accounts* and *VAT-ZD*. The *VAT-ZD* tab is not available in other language versions.

VAT accounts tab

The menu of VAT Accounts tab is composed of the following groups:

- *Accounts* with buttons: [Add Subaccount], [Add Account], [Edit], [Delete], [Refresh], [ReNUMBER]
- *List* with buttons: [Add], [Correct], [Change in Single Batch], [Manual Correction], [Refresh], [Edit], [Delete], [Copy]
- *Posting* with buttons: [Post], [View Unposted Entries], [Post Manually], [View Journal Entry]
- *Printouts* with buttons: [Print List], [Print Document]



VAT accounts tab

Documents in VAT accounts can be created in two ways:

- Through confirmation of a sales or purchase trade document as well as value or quantity correction of such document – then, VAT invoices are generated automatically based on the source document and are included in the default purchase or sales account.
- By adding a VAT invoice or a VAT invoice correction manually, directly from the level of VAT account.

Organization of documents in a VAT account, in terms of assigning them appropriate ordinal number, is related to parameter *VAT accounts numeration* available in the system configuration window in tab *Accounting*. An ordinal number a document receives can be granted within a month (monthly numeration) or within a year (continuous numeration).

Operations which can be performed in the *VAT Accounts* tab:

- Adding an account – button [**Add Account**]
- Adding a subaccount – button [**Add Subaccount**]
- Renumbering VAT invoices – button [**Renumber**] The possibility of renumbering the ordinal number (No.) depends on numeration option selected in the system

configuration. If yearly numeration of VAT accounts has been selected, the renumbering option is only available in case of setting *Date* filter in a given VAT account to *Year*. Then, the renumbering applies to the entire year. If monthly numeration has been selected in the system configuration, the renumbering option is only available in case of setting *Date* filter to *Month*. Then, the renumbering applies to the entire month. Renumbering in VAT sales account within a selected accounting period sorts documents in the following order:

- by registration date
 - within the same registration date by type of source document (in Polish version of the system: SI, ASI, VSI, SIQC, ASIC, SRS, CRS, VSIC, in other system versions: SI, ASI, R, VSI, SIVC, SIQC, RVC, RQC, VSIC)
 - within the same type of documents by particular numerators (according to numerator ID)
 - within the same numerator alphabetically by series
 - within one series by document number
- Adding correction – button [**Manual Correction**]
 - Copying a VAT invoice – when copying documents in VAT (sales and purchase) accounts, the date of registration is retrieved from account settings, other dates are set according to the current date.
 - Adding a correction to an invoice – option [**Correct**]. Allows for adding a correction to a specific VAT invoice. The data on a correction document is filled in automatically on the basis of document being corrected. Amounts with an opposite sign to amounts of the document being corrected are generated in a correction, by default.
 - Editing VAT invoice
 - Deleting VAT invoice – option [**Delete**]. Only unposted/unpaid VAT invoices, added manually to an account, can be deleted.
 - Changing in a single batch of an account or/and date of

tax point – option [**Change**]. It allows a batch change on marked VAT invoices – change of an account or date of tax point

- Posting a VAT invoice – button [**Post**]
- Generating an unposted entry to a VAT invoice – button [**View Unposted Entries**]

The VAT Accounts tab is divided into the following sections:

- **Accounts Tree** – presents the structure of sales and purchase accounts and subaccounts
- **VAT Invoices** – depending on marked account/subaccount, appropriate invoices registered in the selected VAT account are displayed in the list
- **Filter panel** – allows for filtering list of VAT invoices

VAT accounts tree

VAT accounts structure has a tree layout and is divided into two predefined sections:

- **Purchase** – contains accounts and subaccounts in which VAT invoices registering a purchase operation are included
- **Sales** – contains accounts and subaccounts in which VAT invoices registering a sales operation are included

These sections can be neither edited nor deleted. Each account or subaccount defined in the system must be contained in one of them.

On the accounts tree, it is possible to define two types of objects:

- **Account** – it is the first level in Purchase or Sales
- **Subaccount** – it is the second level in Purchase or Sales. Each subaccount must be assigned to an account. A subaccount can be added only if parameter *Add subaccounts* has been previously checked in the main purchase or sales account. This operation must be

performed at the very beginning of work with the system, before the first VAT invoice is added

In databases created in French, there are accounts created automatically in branch *Purchase* (Purchase Invoices and Expenses) and one account in in branch *Sales* (Sales Invoices), by default.

In other language versions, there is one purchase and one sales account created, by default.

Next to the quick access buttons, there is the parameter *Only active* which allows the user to filter the VAT accounts with regard to their activity.

List of VAT invoices

The list of VAT invoices displays all the VAT invoices registered in the selected account available on the accounts tree.

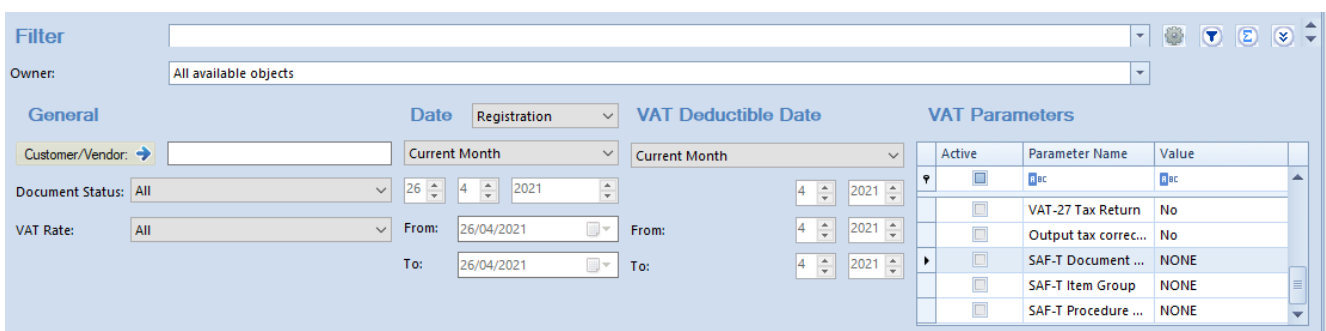
On the list of VAT invoices, it is possible to select additional columns, such as: *TIN*, *Country Prefix* or *Owner*.

Filter panel

Detailed description of functioning of the filters can be found in category <<Searching and filtering data>>

Owner – allows filtering the list of VAT invoices by their owners

The filtering panel is divided into four basic sections:



Active	Parameter Name	Value
<input checked="" type="checkbox"/>	ibc	ibc
<input type="checkbox"/>	VAT-27 Tax Return	No
<input type="checkbox"/>	Output tax correc...	No
<input checked="" type="checkbox"/>	SAF-T Document ...	NONE
<input type="checkbox"/>	SAF-T Item Group	NONE
<input type="checkbox"/>	SAF-T Procedure ...	NONE

General – allows filtering the list of invoices by:

- Customer/Vendor
- Document Status – (*All, Posted/Unposted*). In case if statuses *Confirmed/Canceled* are activated in VAT invoice definitions, there are three additional filtering options available: *Canceled, Unconfirmed, Confirmed*
- VAT Rate – (it is possible to select a rate from VAT rate group assigned to a company to which a user is logged-in)

Note

Upon selecting option All in VAT Rate field, all groups of VAT rates assigned within the entire company structure are displayed.

Date – allows for filtering the list according to one of the available dates.

For purchase accounts these dates are the following:

- Registration
- Issue
- Receipt
- Purchase
- Vendor's Tax Point
- Right To Deduct

For sales accounts these dates are the following:

- Registration
- Issue
- Sales
- Tax Point

Time ranges available for selection are the following:

- Current Month
- Day
- Month

- Year
- Range of Dates
- Previous Month
- Any

Other fields are used for specifying of appropriate time ranges for filtering.

VAT Deductible Date – allows for filtering the list according to a time range within which documents were registered in a JPK_V7M file/tax return. Time ranges available for selection are the following:

- Current Month
- Month
- Year
- Previous Month
- Range of Dates
- Any

VAT Parameters – allows for filtering the list by VAT parameters. To filter the list of VAT invoices, the checkbox available in the *Active* column should be checked by the parameters which must be included in the searched VAT invoices

Note

Values are not summed up if the displayed VAT documents are issued in different system currencies.

VAT-ZD tab

In *VAT-ZD* tab, it is possible to search for historical document payments classified as *Domestic* transactions and with

regard to payment status: paid, open, not subject to payment in historical approach.

Operations which can be performed in the VAT -ZD tab:

- Adding an account – button [**Add Account**]
- Adding a subaccount – button [**Add Subaccount**]
- Editing an account and subaccount – button [**Edit**]
- Deleting an account and subaccount – button [**Delete**]
- Editing the entire VAT document – button [**Edit**], option [**Edit Document**]
- Editing a selected payment – button [**Edit**], option [**Edit Payment**]

The VAT-ZD tab is divided into three sections:

- **Accounts Tree** – presents the structure of sales and purchase accounts and subaccounts
- **VAT Invoices** – depending on marked account/subaccount, appropriate documents or document payments registered in the selected VAT account are displayed in the list
- **Filter panel** – allows for filtering list of VAT invoices

VAT accounts tree

Description of this section can be found in article <<List of VAT accounts>>.

List of VAT invoices in the VAT-ZD tab

The list of VAT invoices displays the VAT documents or document payments classified to *Domestic* type of transactions and registered in the selected account available on the accounts tree.

VAT Accounts VAT-ZD

Drag the column header here to group by that column

No.	Document Num...	Number in Acco...	Customer/Vendor	TIN	Date of Issue	Sum of Subtotal	VAT Amount	Sum of Total	Active Taxpayer	In Liquidation	ZD Notification	VAT-ZD	Due Date
1	FSV/2020/00001	FSV/2020/00001	Comarch S.A.	677-00-65-406	21/12/2020	80.00	18.40	98.40	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	21/12/2020

Filter

Owner: All available objects

Balance On: 26/04/2021

Payments: All, Current Month, Any

Timeliness: All, 1, 4, 2021

Days of Delay: In month, 4, 2021, 30/04/2021

In Tax Return: 12, 2000, 1, 2000, 12, 2000

VAT Parameters

Active	Name	Value
<input type="checkbox"/>	Domestic	Country
<input type="checkbox"/>	In Proportion	Include
<input type="checkbox"/>	VAT Deductions	Yes
<input type="checkbox"/>	VAT-7 Tax Return	Yes
<input type="checkbox"/>	Classification	Merchandises

VAT-ZD tab

The list of VAT invoices in the *VAT-ZD* tab is composed of the following columns: *No.*, *Document Number*, *Number in Account*, *Customer/Vendor*, *TIN*, *Date of Issue*, *Sum of Subtotal*, *VAT Amount*, *Sum of Total*, *Active Taxpayer*, *In Liquidation*, *ZD Notification*, *VAT-ZD*, *Due Date*.

On the list of VAT invoices, it is possible to select additional columns, such as: *Days of Delay*, *Reference Number*, *Status*, *Currency*.

Settings of the parameters *Active Taxpayer* and *In Liquidation* are consistent with the data specified on customer/vendor form at the time of issuing an invoice.

In the Customer/Vendor column, a customer/vendor details are presented in compliance with a source document even if a payer is changed in document payment.

Selection of the check box in the column *VAT-ZD* depends on the value selected in field *VAT-ZD* in a document payment. If option *Yes* or *Beyond the system* is selected in the invoice payment – the check box is selected, if option *No* is selected – the check box remains deselected.

Selection of the check box in the column *ZD Notification* depends on inclusion of an invoice in a ZD notification. If it is included in the notification, the check box is selected. Otherwise, the check box is deselected.

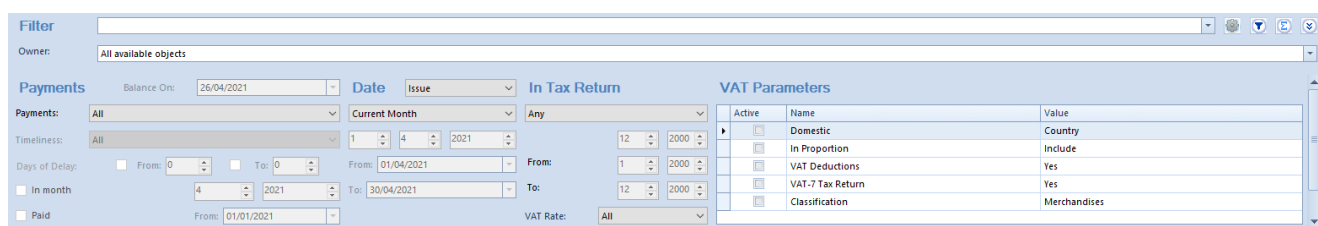
Value presented in the *Days of Delay* column determines the number of days after due date for both applied and open payments. In the case of open payments, that value determines the difference between the date specified in the *Balance On* field and the due date of a given payment. In the case of applied payments, it presents the difference between the due date and the latest date of the applied payment dates until the date specified in the *Balance On* field.

Filter panel

Detailed description of functioning of the filters can be found in category <<Searching and filtering data>>

Owner – allows filtering the list of VAT invoices by their owners

The filtering panel is divided into four basic sections:



The screenshot shows the 'Filter' panel with the following sections:

- Owner:** All available objects
- Payments:** Balance On: 26/04/2021; Payments: All; Timeliness: All; Days of Delay: 4; In month: 4; Paid: 01/01/2021
- Date:** Issue; Current Month; From: 01/04/2021; To: 30/04/2021
- In Tax Return:** Any; From: 12; To: 2000; VAT Rate: All
- VAT Parameters:** Table with columns Active, Name, Value. Rows include Domestic (Country), In Proportion (Include), VAT Deductions (Yes), VAT-7 Tax Return (Yes), and Classification (Merchandises).

Filters in VAT-ZD tab

Payments – allows filtering the list by:

- *Balance On* – this option is activated upon selecting *Open/Partially Open* or *Applied/Partially Applied* option under the *Payments* filter. After specifying a date, data can be presented on the list historically.
- *Payments* – options possible to select are: *All*, *Open/Partially Open*, *Applied/Partially Applied*, *Not Subject To Payment*. In case of selecting *All* or *Not*

Subject To Payment options, the filter options *Balance On* and *Paid* in this section are inactive.

- *Timeliness* – this filter option is active and changeable when *Payment* option is selected in filter and *Applied/Partially Applied* or *Open/Partially Open* is selected in the *Payments* filter. Available values of this filter are *All*, *Overdue*, *Not overdue*.
- *Days of Delay* – this option is activated when the option *Timeliness* is set to *Overdue*; it is used to specify the number of overdue days.
- *In month* – this option is activated when the option *Timeliness* is set to *Overdue* and the option *Days of Delay* is selected. If this parameter is deselected, then all open documents in the case of which it has already been 90/150 days since they due dates will be listed on the list and if it is selected, then the listed documents will be the open documents in the case of which it has already been 90/150 days since their due dates in a selected month.
- *Paid* – this option is activated upon selecting *Applied/Partially Applied* option under the *Payments* filter. Selecting the *Paid* check box makes possible to specify a range of dates *From* and *To*, within payment associations/compensations made to a document payment will be verified.

Example

A VSI, issued on 2/1/2017, has three payments defined with due date specified by 2/1/2018 for each of them. A deposit transaction for one of those payments was received on 2/5/2017
Variant A

Options *Payments: Open/Partially Open*, *Balance ON*: current date are selected

Timeliness: Overdue, *Days of Delay* from: 10 – the VSI will be displayed on the list twice in amounts resulting from the open payments.

Variant B

Options Payments: Applied/Partially Applied, Balance On: current date,

Timeliness: Overdue, Days of Delay from: 3 – the VSI will be displayed on the list twice in amounts resulting from the open payments

Date – allows for filtering the list according to one of the available dates.

For purchase accounts these dates are the following:

- Registration
- Issue
- Receipt
- Purchase
- Vendor's Tax Point
- Right To Deduct

For sales accounts these dates are the following:

- Registration
- Issue
- Sales
- Tax Point

Time ranges available for selection are the following:

- Current Month
- Day
- Month
- Year
- Range of Dates
- Previous Month
- Any

Other fields are used for specifying of appropriate time ranges for filtering.

InTax Return – allows for filtering the list according to a time range within which documents were registered in a tax return. Time ranges available for selection are the following:

- Current Month
- Month
- Year
- Previous Month
- Range of Dates
- Any

VAT Rate – (it is possible to select a rate from VAT rate group assigned to a company to which a user is logged-in)

VAT Parameters – allows for filtering the list by VAT parameters. To filter the list of VAT invoices, the checkbox available in the *Active* column should be checked by the parameters which must be included in the searched VAT invoices. Additionally, the list can be filtered by the following options:

- *Domestic* with options: *Country, Tax free, Customer is a taxpayer, Country or Customer is a taxpayer*
- *In Proportion* with options: *Include, Exclude, In the denominator only*
- *VAT Deductions* with options: *Yes, No, Conditionally*
- *VAT-7 Tax Return* with options: *Yes, No*
- *Classification* with options: *Merchandises, Services, Costs, Fixed assets, Means of transport, Real estate, Services payable to customer, Merchandises/Services, Fuel, Purchase of cash register device, Physical inventory*

Note

] The only documents presented in VAT-ZD tab are those with *Domestic* transaction type.

Adding VAT account

General information

In order to add a VAT account, it is necessary to click on appropriate branch of the accounts tree (Sales or Purchase) and then click **[Add Account]** button in the *Accounts* button group. A form for entering of data appears.

General

Account Name: Dedicated for parent company Active

Type: Pattern Type:

Transaction Type: Registration Date:

Parameter Name	Parameter Value
BC	BC
Domestic	Country
VAT Deductions	Yes
V7M	Yes
Classification	Merchandises/Services
Input Tax Correction	No
SAF-T Document Types	NONE
SAF-T Procedure Code	NONE

Vendor's Tax Point Date

+ ⚙️ ✖️ 📅

Vendor's Tax Point Date	Purchase From
=	BC
▶ Date of Issue	01/01/2000
Date of Purchase	02/01/2000

Tax Point

+ ⚙️ ✖️ 📅

Right To Deduct Date	Purchase From
=	BC
Date of Receipt	01/01/2000
▶ Date of Receipt/Tax Point Date	02/01/2000

VAT purchase account form

General

Account Name: Dedicated for parent company Active

Type: Pattern Type:

Transaction Type: Registration Date:

Parameter Name	Parameter Value
BC	BC
Domestic	Country
In Proportion	Include
V7M	Yes
Classification	Merchandises/Services
VAT-27 Tax Return	No
SAF-T Document Types	NONE
SAF-T Item Group	NONE

Tax Point

+ ⚙️ ✖️ 📅

Tax Point Date	Sales From
=	BC
Date of Issue	01/01/2000
Date of Sale	02/01/2000

VAT sales account form

Mandatory fields:

Account Name – VAT account unique name

Other fields:

Dedicated for the parent company – this parameter decides whether a given account is available only in the Parent Company and its child centers. The parameter is editable if an operator is logged-in to the parent company.

Accounts with selected parameter *Dedicated for the parent*

company cannot be used in centers of *Company* type and in their child centers.

Default parameter setting during addition of new VAT account:

From the level of VAT account list for a user logged in to the parent company or to a center right below the parent company on the structure tree – it is selected, but it is possible to deselect it

- From the level of VAT account list for a user logged in to a center of *Company* type or to its child center – it is deselected and its selection is blocked
- From the level of the rights structure in the parent company – it is selected, but it is possible to deselect it
- From the level of the rights structure in a center of *Company* type – it is deselected and its selection is blocked

Note

If a VAT account is attached to any center of *Company* type, selection of the parameter is blocked.

Rules regarding addition and availability of VAT accounts are described in article <<Object availability – Objects>>>.

Type – the type of account is entered, by default, depending on the branch the account is being added to (*Purchase type* or *Sales type*). The field cannot be edited.

Pattern Type – there are two pattern types possible to select:

- *Suggested* – when adding a VAT invoice, it is possible to modify the VAT parameters and the tax point. If parameters of a VAT invoice item are different from those set in the header, they are marked in red.
- *Obligatory* – when adding a VAT invoice to an account, it is possible to edit the VAT parameters and the tax point. These values are not editable.

Transaction Type – allows the assignment of the default type of transaction to a given account. The type is selected from the list that is defined in the system along with the assigned VAT parameters. By default, there are three types of transactions available: *National, Intra-Community, and Non-EU*. Additional types of transactions are specified on the list of VAT parameters available in tab *Configuration → Accounting → VAT Parameters*.

Registration Date – it allows for defining according to which date documents will be registered in a VAT account. This parameter determines also which date will affect the way invoices are numbered within a VAT account (No.). However, it does not affect the numerator of VAT invoices.

Parameters panel – displays all the VAT parameters associated with a given type of transaction. The panel is divided into two columns: *Parameter Name and Parameter Value*. Appropriate values for a given parameter are specified from the level of *Configuration → Accounting → VAT Parameters*.

Vendor's Tax Point Date – panel available in definition of an account of *Purchase* type

Vendor's Tax Point Date	Purchase From
=	BE
Date of Issue	01/01/2000
Date of Purchase	02/01/2000

Vendor's tax point date

A user can specify according to which the vendor's tax point will be determined. Moreover, it is possible to set a range of dates for this setting (column *Purchase From*). A tax point can be edited or added from the level of Tax Point Definitions list available in tab *Configuration → Accounting → Tax Point*.

Proper definition of a tax point is set by date of sale in VSI and VSIC documents and by date of purchase in VPI and VPIC documents.

This section is unavailable in French version of a database.

Tax Point Date – panel available in definition of an account of *Sales* type

Right To Deduct Date	Purchase From
=	RBC
Date of Receipt	01/01/2000
Date of Receipt/Tax Point Date	02/01/2000

Tax Point Date

Allows for specifying a definition according to which the right to deduct VAT tax will be determined. Moreover, it is possible to set a range of dates for this setting (column *Purchase From*). A tax point definition can be edited or added from the level of *Tax Point Definitions* list available in tab *Configuration* → *Accounting* → *Tax Point*.

Example

Vendor's tax point date (from 01.01.2014) is determined according to condition *From the date of transaction* (Definition symbol: *Date of Purchase*).

The date of the right to deduct VAT tax (from 01.01.2014) is determined on the basis of the following condition: If the date of receipt is earlier than the date of vendor's tax point, then the vendor's tax point date (Definition symbol: *Date of Receipt/Tax Point Date*)

Variant A

- A VSI was issued with date of purchase: 01.15.2014, the date of issue: 01.01.2014 and the date of receipt 01.02.2014,
- Vendor's tax point *Date of purchase* – 01.15.2014
- Tax point *Vendor's Tax Point Date* – 01.15.2014 (Date of receipt earlier than the vendor's tax point date)

Variant B

- A VSI was issued with date of purchase: 01.15.2014, the date of issue: 01.01.2014 and the date of receipt 01.17.2014,
- Vendor's tax point *Date of purchase* – 01.15.2014

Tax point *Vendor's Tax Point Date* – 01.17.2014 (Date of receipt later than the vendor's tax point date)

Example

Vendor's tax point date

- from 05.01.2013 to 12.31.2013 is determined according to condition *From the date of issue* (definition symbol: *Date of Issue*)
- from 01.01.2014 is determined according to condition *From the date of transaction* (definition symbol: *Date of Purchase*)

Right to deduct date:

- from 05.01.2013 to 12.31.2013 is determined according to condition *From the date of receipt* (definition symbol: *Date of Receipt*)
- from 01.01.2014 is determined according to condition: If the date of receipt is earlier than the vendor's tax point date, then the vendor's tax point date (definition symbol: *Date of Receipt/Tax Point Date*)

Variant A

- A VPI was issued with date of purchase: 12.31.2013, date of issue: 01.01.2014, and date of receipt: 01.15.2014
- Vendor's tax point: Date of issue – 01.01.2014
- Tax Point *Date of Receipt* – 01.15.2014 (date of receipt is later than the vendor's tax point date)

Variant B

- A VPI was issued with date of purchase: 01.15.2014, date of issue: 01.01.2014, and date of receipt: 01.02.2014
- Vendor's tax point *Date of Purchase* – 01.15.2014

Tax point *Vendor's Tax Point Date* – 01.15.2014 (date of receipt is earlier than the vendor's tax point date).

Tax Point Date – panel available in definition of an account of *Sales* type

Tax Point Date		Sales From
☑ =		BC
☑ Date of Issue	▼	01/01/2000
Date of Sale		02/01/2000

Tax Point Date

A user can specify according to which the tax point date will be determined. Moreover, it is possible to set a range of dates for this setting (column *Sales From*). A tax point definition can be edited or added from the level of *Tax Point Definitions* list available in tab *Configuration* → *Accounting* → *Tax Point*.

Example

Tax point date:

from 05.01.2013 to 12.31.2013 is determined according to condition *From the date of issue* (definition symbol: *Date of Issue*)

from 01.01.2014 is determined according to condition *From the date of transaction* (definition symbol: *Date of Sale*)

Variant A

A VSI was issued with date of sale: 12.31.2013 and the date of issue: 01.01.2014

Tax point *Date of Issue* – 01.01.2014

Variant B

A VSI was issued with date of sale: 01.15.2014 and the date of issue: 01.01.2014

Tax point: *Date of sale* – 01.15.2014.

Note

After adding a new account, its availability and default status must be configured for individual types of documents in *Configuration* → *Company Structure* → *Object Availability*. More details in this matter can be found in article <<Object availability – Objects>>.

Adding VAT subaccount

To add a VAT subaccount, it is necessary to check the parameter *Add subaccounts* available on the parent branch (*Purchase/Sales*). Checking this parameter automatically generates a default subaccount.

Note

After adding a VAT invoice to a given account, it is no longer possible to change settings of parameter *Add subaccounts*.

The user is able to change the name of automatically generated subaccount and add new subaccounts with the use of option [**Add Subaccount**] in the *Accounts* button group. After selecting it a form for entering of data appears.

The subaccount form is the same as that of VAT account. VAT parameters and pattern are also determined according to the same rules. The only difference is the lack of parameter *Date of Registration*.

When being added, a new subaccount assumes the default setting *Pattern Type* from the parent account. If this type is *Suggested*, the new subaccount will also have this type set, by default and the same applies to obligatory accounts. In case of suggested accounts, it is possible to change pattern type of their subaccounts to *Obligatory*. All subaccounts of obligatory accounts must have obligatory pattern. All subaccounts with obligatory pattern have obligatory pattern set by default and it is not possible to change it. If pattern type is changed for an account to *Obligatory*, all its subaccounts inherit this pattern, by default.

Note

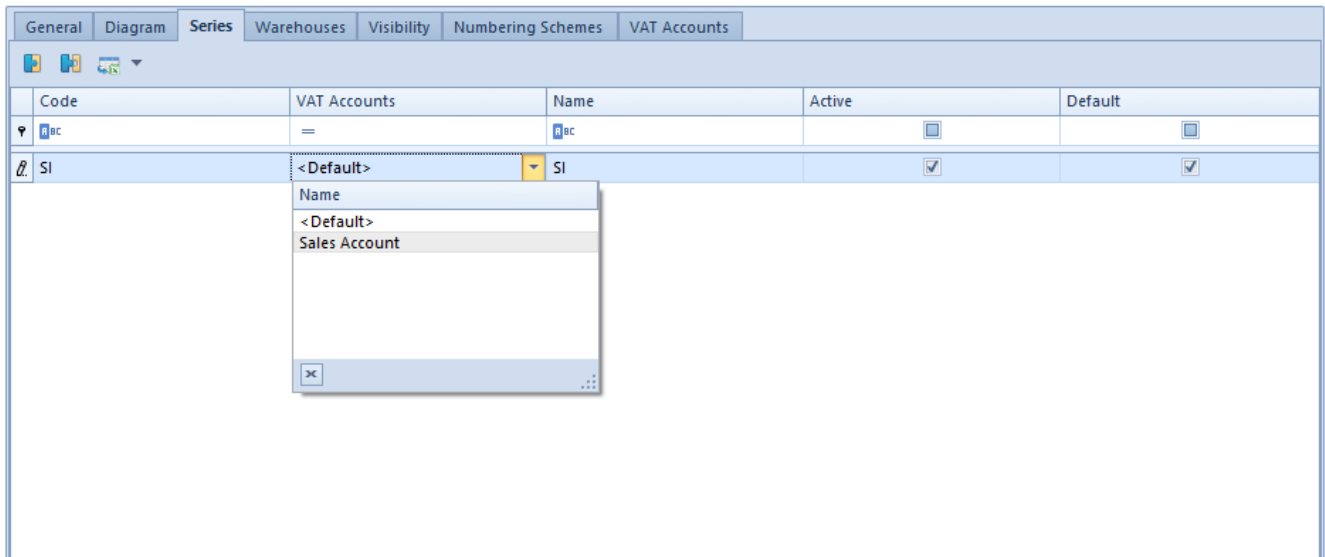
After adding a new subaccount, its availability and default status must be configured for individual types of documents in *Configuration* → *Company Structure* → *Object Availability*. More details in this matter can be found in the manual *Comarch ERP Standard – Configuration*.

Associating VAT account/subaccount with document series

It is a common situation that numerators of individual documents include unique series. Comarch ERP Standard system allows for associating a specific series of a document with VAT account/subaccount. Owing to that, in an issued document, there is an account/subaccount assigned to the document series uploaded, and upon confirming the document, an entry is added in a proper registry.

In order to associate a specific document series with selected VAT account/subaccount, go to *Series* tab on a given document

type definition in a company or a center and assign the account/subaccount.



Associating VAT account/subaccount with document series

In *VAT Account* field there are two options available for selection:

- <Default> – VAT account will be uploaded onto a document with given series according to settings for a given document type in particular company/center
- One of VAT accounts/subaccounts assigned to a given document type definition (added in tab VAT Accounts of the definition)

When issuing a trade document, account/subaccount default for a given document type or account/subaccount associated with series is assigned. The user can change that account/subaccount directly on a document in *Amounts* tab.

Adding VAT invoice in system currency

General information

VAT sales and purchase invoices are added the same way. Thus, this mechanism is described only once on the basis of a purchase invoice.

To add a VAT purchase invoice, select an account/subaccount in which the invoice will be registered and click [Add] in the List button group. The form of the VAT invoice will then be displayed.

General tab

The screenshot displays the 'General' tab of a VAT invoice form. The form is titled 'VPI/2021/00003' and includes several sections:

- Summary:** Subtotal: 200.00 USD, Total: 240.00 USD, Amount Paid: 240.00 USD, Amount Remaining: 0.00 USD.
- Parameters:** Transaction Type: National, Vendor's Tax Point: Domestic, Date of Issue: 26/04/2021, Date of Receipt: 26/04/2021, VAT Deductible Date: 4/2021.
- Document Items:** A table showing VAT details for a 20% rate. Subtotal: 200.00, VAT Amount: 40.00, Total: 240.00 USD, VAT Deductible Date: April 2021.
- Items in System Currency:** A table showing VAT details for a 20% rate. Subtotal: 166.00, VAT Amount: 33.20, Total: 199.20 EUR, VAT Deductible Date: April 2021.
- Payment:** Cash, 0 days, EOM, 0 days, 26/04/2021.
- Currencies:** Date of Issue: 26/04/2021, 1.0000 USD, 0.8300 EUR.
- Reason for VAT Exemption:** JPK_FA.
- Owner:** Company.

VAT invoice form

OCR – symbol of the status of a document added with the use of the OCR service. The symbol is not displayed for documents not

added by OCR.

Internal Document – marking of a document as internal document

Number in Account – number granted automatically by the system according to the numerator definition

Netto – wartość netto faktury

Brutto – wartość brutto faktury

Subtotal – invoice subtotal value

Total – invoice total value

Paid – value of the invoice that has been paid

Amount Remaining – value of the invoice that still needs to be paid

Document Number – in documents being registered directly in a VAT account, the option AUTO is displayed by default. A document receives a specific number not until it is saved manually or automatically (for instance, after proceeding to tab Payments).

That number is consistent with number in the account. In VAT purchase documents, it is possible to enter any value into this field by clearing its content with the eraser button. In VAT documents generated automatically to trade documents, field *Document Number* is filled in with the number of a trade document.

In a database created in French language version, this field is not available in VSI and VPI documents.

Reference Number – in this field it is possible to provide the invoice number under which it was registered in other system

Account – VAT account in which a VAT invoice will be registered

No. – ordinal number assigned automatically by the system

Customer or Vendor – name of an entity the VAT invoice is assigned to

A user may update customer/vendor data, that is: name, TIN, EIN and NIN on a confirmed document (if full diagram of statuses is enabled) by selecting a customer/vendor again, whereas that user must have the permission to update data of a customer/vendor in confirmed documents assigned (*Configuration → Company Structure → Operator Groups → tab Other Permissions*).

Date of Receipt – document date of receipt; field available only in VAT purchase invoices

Date of Issue – VAT invoice date of issue

Date of Purchase – date of purchase; field available only in VAT purchase invoices

Date of Sale – date of sale; field available only on VAT sales invoices

Registration Date – invoice date of registration in VAT account

The above dates can be used to specify a tax point date, whereby, when fixing a tax point date in reference to registration date, first it is necessary to specify a proper tax point definition in the menu *Configuration → Accounting → Tax Point* by selecting a value *From the registration date* in the field *Condition*. A new tax point definition can be assigned to the definition of selected VAT account and its validity date can be specified. Selected tax point date will automatically be filled in VAT invoices being added to given VAT account. A specified tax point date can also be selected directly in a document.

Payment Form – allows for the selection of payment form for a

given document

Due Date – number of days from the date of registration on the basis of which the planned payment date is determined

EOM – due date of *End of Month* type. Upon checking this parameter, a section for specifying number of days by which a due date will be postponed on the basis of the end of month becomes active

Split Payment – this parameter is available only if in the definition of a center of *Company* type, for the parameter *Handle split payment according to Polish regulations*, the value *In accounting and trade modules* is selected. Checking the parameter *Split payment* in the VAT invoice header automatically checks the parameter *Split payment* in all document payments where PLN currency and *Bank* payment form are selected.

Currencies – a document currency is by default determined on the basis of the currency assigned to a given customer/vendor. In case the currency assigned to a given entity is inactive, the system currency is set in a document. Upon changing a customer/vendor, data in a document is recalculated according to the new currency and a user is notified about it in an appropriate message.

It is possible to select a different currency than the one assigned to a customer/vendor specified in a document.

A currency exchange rate is retrieved on the basis of the settings specified in the definition of given document type (menu *Configuration* → *Company Structure* → *Rights Structure* → *edited company form* → *Documents* tab).

Reason for VAT Exemption – if VAT rate of tax-exempt type (D TE) is applied in an invoice, it is then possible to select the reason for VAT exception. Apart from selecting the predefined values, a user may define new values in the

dedicated generic directory (menu *Configuration* → *Generic Directories* → group *General* → *Reason for VAT Exemption*). This field is editable in the invoices registered directly in a VAT account. In VAT invoiced generated from a trade document, value in this field is copied from the trade document. Detailed description of this field can be found in the manual *Comarch ERP Standard – Standard audit file*.

SAF-T_INV – this parameter is by default selected. It informs to include a VAT invoice being registered directly in a VAT account in a SAF-T_INV file. Detailed description of this parameter can be found in the manual *Comarch ERP Standard – Standard audit file*.

Owner – a default center to which the user adding a VAT invoice is logged-in

Transaction Type – the type of transaction can be selected from among the following options: *National*, *IntraCommunity*, *Non-EU*. Transaction type filters the list of VAT parameters to those which were previously assigned to it.

Note

A user can change document Owner to a center in which at least one of the defined VAT accounts is also available in the company the user is currently logged-in to.

VAT Parameters – the parameters panel is divided into two columns:

- Parameter Name – contains the name of VAT parameter
- Parameter Value – contains value assigned to given parameter

VAT parameters are defined from the level of *Configuration* → *Accounting* → *VAT Parameters Available* parameters:

- **National** – transaction type selected in *General* tab
 - Parameter values: *Country*, *TaxFree* (available on sales documents), *Customer is a taxpayer*

(available on sales documents)

- **Intra-Community** – transaction type selected in *General* tab
 - Parameter values: *Intra-community delivery/purchase, Trilateral Intra-community Delivery/Purchase, Delivery Taxed Abroad* (available on sales documents), *Customer is a taxpayer* (available on sales documents)
- **Non-EU** – transaction type selected in *General* tab
 - Parameter values: *Import, Export* (available on sales documents), *Delivery Taxed Abroad* (available on sales documents), *Customer is a taxpayer* (available on sales documents)
- **VAT Deductions** – parameter available on purchase documents
 - Parameter values: *Yes, No, Conditionally*
- **V7M** – value of the parameter indicated if an item is to be included in the JPK_V7M file
 - Parameter values: *Yes, No*
- **VAT-27** – parameter available on sales documents with *National* transaction type. Its value determines whether a document item must or must not be included in a VAT-27 tax return. If a value *Customer is a taxpayer* is set in the field *Domestic*, value of the VAT-27 parameter will automatically be set to
 - Parameter values: *Yes, No*
- **VAT-EU** – parameter available for *Intra-community* transaction type. Its value determines whether a document item must or must not be included in a VAT- EU tax return.
 - Parameter values: *Yes, No*
- **Type** – parameter available for sales and purchase documents,
 - Parameter values: *Merchandises, Services, Costs, Fixed Assets, Means of Transport, Real Estate, Service payable to customer, Purchase of cash registers, Physical inventory*

- **Input Tax Correction** – parameter available on purchase documents
 - Parameter values: *Yes, No, Article 89b. 1 of the Act, Article 89b. 4 of the Act*
- **Type** – parameter available for sales and purchase documents. Parameter values:
 - CRT – internal collective document containing information about sales from cash registers. The value is available on sales documents only and it is set by default for invoices generated during the confirmation of CRS and SRS documents.
 - INT – internal document. By default, the value is set for VAT invoices with checked parameter *Internal document*.
 - RI – invoice referred to in art. 109 sec. 3d of the Act. The value is available on sales documents only and it is set by default for invoices with checked parameter *Invoice to Receipt*.
 - CB – invoice issued by a taxpayer being vendor or service provider, who has selected liquidation cash method defined in art. 21 of the Act. The value is available on purchase documents only.
 - VAT_FRF – VAT FRF invoice referred to in art. 116 of the Act. The value is available on purchase documents only.
 - NONE – document different than CRT, INT, RI, CB, VAT_FRF. By default, the value is set for the other types of documents.
- **SAF-T Item Group** – parameter available in the header of sales and purchase documents only. It can assume several values. When generating VAT invoice from a trade document, the value of the parameter is transferred from the generic directory *SAF-T Procedure Code* value indicated on trade document items.
 - Parameter values: *NONE, GSG_01 Alcoholic beverages, GSG_02 Goods mentioned in art. 103 sec. 5a of the Act, GSG_03 Heating oil, GSG_04 Tobacco*

products, GSG_05 Waste specified in items 79-91 of Appendix no. 15 to the Act, GSG_06 Electronic devices, GSG_07 Vehicles and automotive parts, GSG_08 Noble and non-noble metals, GSG_09 Medicines and medical devices, GSG_10 Buildings, structures and lands, GSG_11 Services for the transfer of permits for greenhouse gas emissions, GSG_12 Intangible services (consulting, accounting, etc.), GSG_13 Transport and warehouse management services.

- **SAF-T Procedure Code** – parameter available in the header of sales and purchase documents only. It can assume several values. The value of the parameter is transferred from the generic directory *SAF-T Procedure Code* value indicated on customer form. Additionally, when generating VAT invoice from a trade document, the value of the parameter is transferred from the generic directory *SAF-T Procedure Code* value indicated on trade document items.
 - Parameter values: *NONE, MOS Mail order sales, EE Telecommunications, broadcasting, and electronic services, AF Affiliations between a customer vendor, TT_IC Second taxpayer, TT_S Second taxpayer, MR_T Tourism margin, MR_SH Second-hand goods, works of art, antiques, I_42 ICS Custom procedure 42 (import), I_63 ICS Custom procedure 63 (import), V_SPV Transfer of a single-purpose voucher art. 8a.1, V_SPV_SUPPLY Supplies related to a single-purpose voucher, V_MPV_Supply Supplies related to the transfer of a multi-purpose voucher, SPM Split payment mechanism, IMP Tax calculated for import of goods art. 33a.*
- **In Proportion** – parameter available on sales documents. It is used for classifying a given sale as taxed or tax-exempt, which allows for calculating a sale structure indicator for completing a purchase related with tax-exempt and taxed sale.

- Parameter value: *Include, Exclude, In the denominator only*
- **Output tax correction on intra-Community purchase of fuels** – parameter available on sales document for *EU* transaction type. It is used for classifying an invoice to the field of JPK_V7M file relating to intra-community acquisition of motor fuels
 - Parameter values: *Yes, No*

Note

If values of VAT parameters on invoice items are different from those set in the document header, they are marked in red. [/alert] If pattern type is set to Obligatory in an account definition, it will not be possible to edit the VAT parameters. [/alert]

Vendor's Tax Point – date according to which the vendor's tax point will be determined. It is possible to select a tax point definition specified in the menu *Configuration → Accounting → Tax Point*. A date can be selected from the calendar manually only in case of option *Any Date*. This field is unavailable for databases created in French. In a VAT sales invoice, the corresponding field is called *Tax Point*

Right To Deduct – date according to which the right to deduct VAT tax will be determined. It is possible to select from among *Tax Point Definitions* available in tab *Configuration → Accounting → Tax Point*. A date can be selected from the calendar manually only in case of option *Any Date*. This field is unavailable in VAT sales invoices

VAT Deductible Date – month and year of including a document in JPK_V7M file/VAT-7 tax return. This field is non-editable – it is specified on the basis of

- right to deduct date – in a VAT purchase invoice
- tax point date – in a VAT sales invoice

After completing the mandatory field, the invoice item must be

added. It can be added:

- in table
- through form

Description – field for providing additional description of a document. This field is available in each tab of VAT invoice

Adding VAT invoice item in table

In order to add a VAT invoice item in table, click [**Add**] in the *List* button group. Then, a new line of VAT invoice item appears and it is divided into columns selected by a user; by default, these columns are: *VAT Rate, Subtotal, VAT Amount, Total, Currency, VAT Deductible Date, V7M, VAT-EU Declaration* (for transactions of intra-community type for on documents for received and released items), *VAT Deductions, Type, Input Tax Correction*. Individual fields must be filled in with appropriate values.

Additionally, on documents for received items, columns *VAT%, Vendor's Tax Point Date, Date of Deduction, Account, National/Intra-Community/Non-EU* (depending on transaction type), *Vendor's Tax Point, Description, Right To Deduct, Account, VAT%*. On documents for released items additional columns are: *Account, VAT%, Tax Point Date, Tax Point, National/Intra-Community/Non-EU* (depending on transaction type), *Description, Account, In Proportion*.

In databases created in French, column *Account* is only available on invoices and their corrections added in an account manually. It is thus not available on documents generated automatically from trade documents.

Adding an invoice item in table is a faster and more convenient method for entering of accounting data into the system. Thus, entered item need not to be saved. The entire document must be saved only.

Note

When adding VAT invoice items, settings of individual parameters are transferred from definition of VAT subaccount, whereas settings in a VAT invoice header are retrieved from definition of VAT account. Hence, it may happen that settings of VAT parameters in the header and on items of a VAT invoice will be different. Consistency must only be provided in reference to type of transaction set in the header and on items.

Note

If values of VAT parameters on document items are different from those set in the document header, they are marked in red. In such case it is also not possible to change values of VAT parameters in the document header.

VAT Rate	Subtotal	VAT Amount	Total	Currency	In Tax Return	VAT-7 Tax Return
▼ =	€	€	€	€	€	€
A 20%	900.00	180.00	1,080.00	EUR	December 2020	Yes
▶ B 5%	0.00	0.00	0.00	EUR	December 2020	No

VAT invoice items

Adding VAT invoice item through form

In order to add a VAT invoice item through form, click [**Add Through Form**] in the *List* button group. Then, a form of VAT invoice item is displayed.

VAT Invoice Item tab

VAT Invoice Item Attributes

Vendor's Tax Point: Date of Issue 22/12/2020 Account: Purchase Account

Right To Deduct: Date of Receipt 22/12/2020 Subtotal: 900.00

In Tax Return: 12 2020 VAT Rate: A 20%

Description: VAT Amount: 180.00

Total: 1,080.00

Account:

Drag the column header here to group by that column

Parameter Name	Parameter Value
bc	bc
Domestic	Country
VAT Deductions	Yes
VAT-7 Tax Return	Yes
Classification	Merchandises
Input Tax Correction	No

✕ Edit Filter

VAT invoice item form

Vendor's Tax Point – date according to which the vendor's tax point will be determined. It is possible to select from among *Tax Point Definitions* available in tab *Configuration* → *Accounting* → *Tax Point*. A date can be selected from the calendar manually only in case of option *Any Date*. This field is unavailable for databases created in French. In a VAT sales invoice, the corresponding field is called *Tax Point*

Right To Deduct – date according to which the right to deduct VAT tax will be determined. It is possible to select from among *Tax Point Definitions* available in tab *Configuration* → *Accounting* → *Tax Point*. A date can be selected from the calendar manually only in case of option *Any Date*. This field is unavailable in VAT sales invoices

Account – by default, it is an account in which an invoice was registered. If the account contains subaccounts, it is possible to select appropriate subaccount

VAT Deductible Date – month and year of including an item in JPK_V7M file/VAT-7 declaration

Description – additional description of an item

Subtotal – item subtotal amount

VAT Rate – VAT rate included in VAT rate group assigned to a company to which a user is logged-in

VAT Amount – VAT amount

Total – item total amount

Account – allows for assigning an account to the item. In databases created in French, column *Account* is only available on invoices and their corrections added in an account manually. It is thus not available on documents generated automatically from trade documents

VAT Parameters – allows for assigning of values to individual VAT parameters

Attributes tab

This tab is described in article <<*Attributes Tab*>>

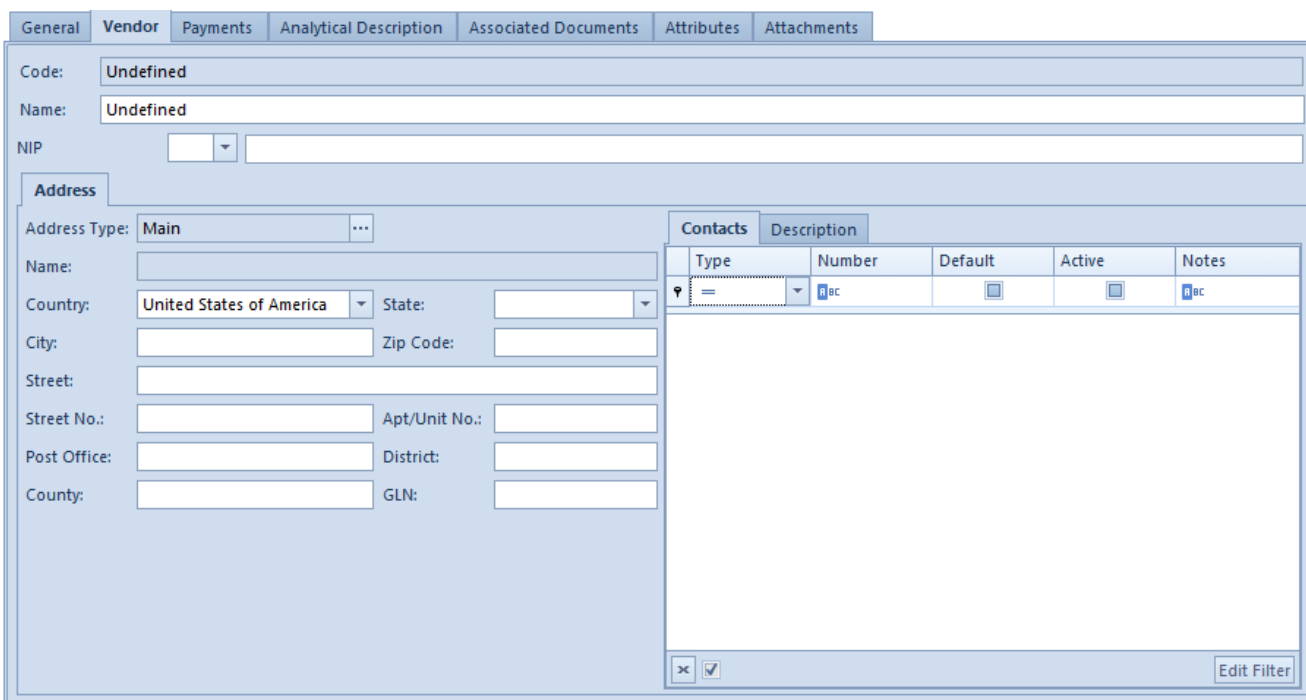
Upon all the fields are filled in, save the item by clicking [**Save**].

Customer/Vendor tab

This tab contains customer's/vendor's address details. This data is filled in automatically upon selecting the customer/vendor in tab *General*. Until a document is posted (if full diagram of statuses is disabled), all the information displayed in this tab can be modified or completed, if missing. By changing it, the data will be updated in the customer/vendor form.

If full diagram of statuses is enabled, it is possible to update customer/vendor address in a confirmed document by clicking on button [**Change Address**], whereas that user must

have the permission to update data of a customer/vendor in confirmed documents assigned (*Configuration* → *Company Structure* → *Operator Groups* → tab *Other Permissions*).



The screenshot displays a software interface with several tabs: General, Vendor, Payments, Analytical Description, Associated Documents, Attributes, and Attachments. The Vendor tab is active. The form includes the following fields:

- Code: Undefined
- Name: Undefined
- NIP: [Dropdown] [Text]
- Address section with sub-tabs: Address Type (Main), Name, Country (United States of America), State, City, Zip Code, Street, Street No., Apt/Unit No., Post Office, District, County, and GLN.
- Contacts table with columns: Type, Number, Default, Active, Notes.
- Buttons: Edit Filter, and a checkbox at the bottom right.

Type	Number	Default	Active	Notes
[Dropdown]	100	<input type="checkbox"/>	<input type="checkbox"/>	100

Tab Vendor on the form of VAT invoice

Payments tab

- This tab is available only for documents added directly to a VAT account. It contains a list of payments assigned to a given invoice.
- From the level of customer and vendor payments (subtab *Finances*) it is possible to complete/compensate a document.
- If the invoice, being issued, is to be paid in several installments (e.g., part of it is paid in cash while issuing the document and the other part will be paid by bank transfer within 7 days period) – it is possible to divide the due payment.
- The list can be modified with the use of standard buttons available in the *Payments* button group.

Note

While dividing a payment, the system suggests the following deposits amounted to the missing invoice value. If the payment value exceeds the invoice amount – the system does not allow saving such payment.

Note

Only an invoice entered manually to VAT accounts generates payment. An invoice generated from a trade document does not generate payments. The payment is included on the source document.

Analytical Description tab

Description of this tab can be found in category <<*Analytical Description*>>

Associated Documents tab

In case of invoices entered to VAT account manually, this tab remains empty.

In case of invoices with the source document in the form of a trade document, this tab contains a list of documents associated with the VAT invoice.

Attributes, Attachments, Chronology tabs

Description of these tabs can be found in <<Article>>.

Saving a VAT invoice

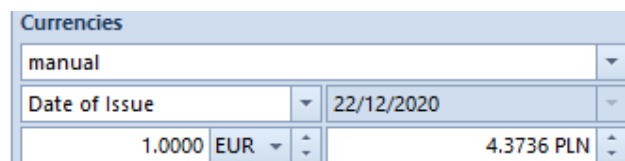
Upon filling in all the fields, save the document by clicking [**Save**] in the *VAT Invoice* button group. The document will then appear on the list of VAT invoices.

Adding VAT invoice in foreign currency

Adding of a VAT invoice in a foreign currency is performed the same way as in case of adding such invoice in the system currency. In this case, it is also necessary to select appropriate currency and specify its exchange rate in the Currencies section in the side panel of VAT invoice form.

Hint

By default, document currency is determined on the basis of currency assigned to a given customer/vendor.



Currencies	
manual	▼
Date of Issue	22/12/2020 ▼
1.0000 EUR ▼	4.3736 PLN ▼

Currencies panel in VAT invoice

In case the currency assigned to a given entity is inactive, the system currency is set in a document. Upon changing a customer/vendor, data in a document is recalculated according to the new currency and a user is notified about it in an appropriate message.

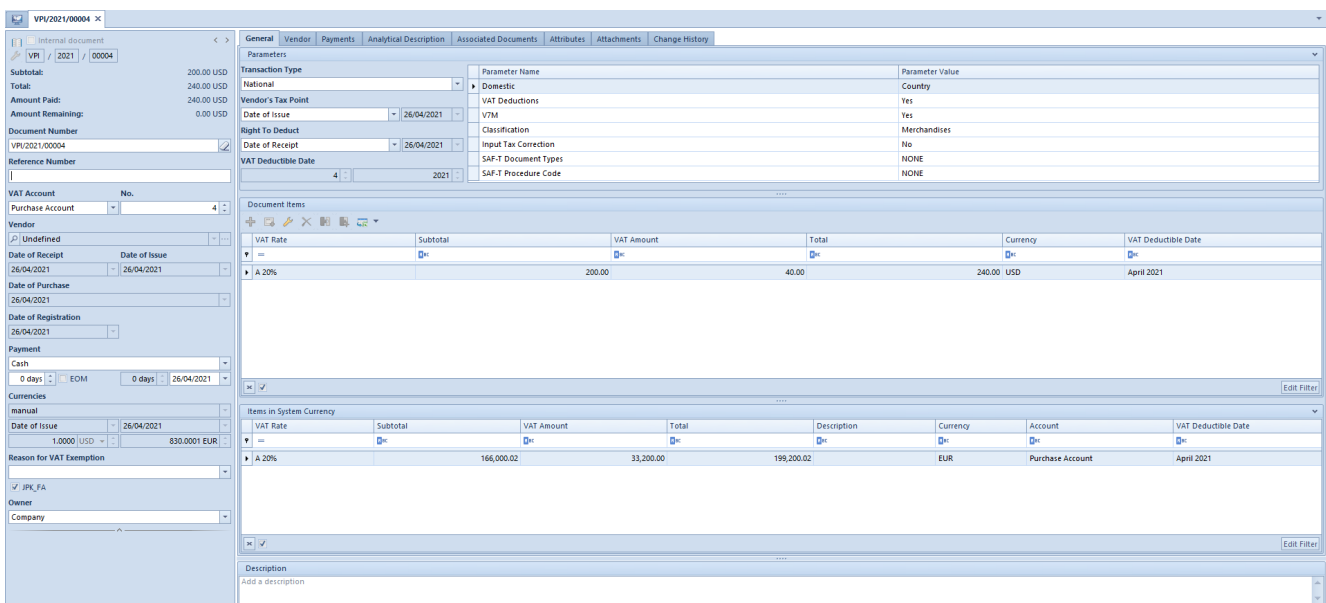
It is possible to select a different currency than the one assigned to a customer/vendor specified in a document.

A currency exchange rate is retrieved on the basis of the settings specified in the definition of given document type (menu *Configuration* → *Company Structure* → *Rights Structure* →

edited company form → Documents tab)

Currency exchange rates can be updated in the menu *Configuration → Currencies*

After selecting a document a foreign currency, an additional section – *Items in System Currency* is displayed on VAT document form in tab *General*. Values in the foreign currency, which are presented in this section, are recalculated by a specified exchange rate into amounts denominated in system currency.



The screenshot shows a VAT invoice form for document VPI/2021/00004. The form is divided into several sections:

- General:** Transaction Type (National), Vendor's Tax Point, Date of Issue (26/04/2021), Right To Deduct (Date of Receipt: 26/04/2021), VAT Deductible Date (2021).
- Parameters:** A table listing parameters such as Domestic, VAT Deductions, V7M, Classification, Input Tax Correction, SAF-T Document Types, and SAF-T Procedure Code.
- Document Items:** A table showing VAT calculations in USD:

VAT Rate	Subtotal	VAT Amount	Total	Currency	VAT Deductible Date
A 20%		200.00	40.00	240.00 USD	April 2021
- Items in System Currency:** A table showing VAT calculations in EUR:

VAT Rate	Subtotal	VAT Amount	Total	Description	Currency	Account	VAT Deductible Date
A 20%	166,000.02	33,200.00	199,200.02		EUR	Purchase Account	April 2021
- Currencies:** A table showing the exchange rate: 1,000 USD = 830.0001 EUR.

Form of VAT invoice in foreign currency

Editing VAT purchase invoice in a foreign currency

Documents: VPI and VPIC are specific documents for which edited values denominated in a given currency do not recalculate the values denominated in the currency different than the “edited” currency.

The abovementioned rule results from the necessity of ensuring flexibility of calculations in the face of ambiguous regulations relating to VAT calculation method on documents denominated in a foreign currency. The application of a more rigorous calculation principle would disable registration of purchase invoice with values consistent with a document

received from a vendor.

Example

Data from the invoice received from a Vendor is the following:

- Currency EUR, exchange rate 3.9757
- VAT 23% on all items

No.	Code	Name	Features	Quantity	UOM	Subtotal Price	Discount	Subtotal Value	VAT Rate
1		Dress		6.0000	szt	475.00		2,850.00	A 23%
2		Underwear		3.0000	szt	783.06		2,349.18	A 23%
3		Pants		3.0000	szt	703.38		2,110.14	A 23%
4		Sweatshirt		3.0000	szt	852.60		2,557.80	A 23%
5		Hat		3.0000	szt	693.24		2,079.72	A 23%

Invoice items

Thus, the total amount of the invoice is:

	Subtotal	VAT	Total
EUR	11 946.84	2747.77	14 694.61
PLN		10 924.31	

Depending on VAT calculation method, VAT amounts in Comarch ERP Standard system are the following:

- Total of VAT items:

VAT Rate	Subtotal Value (EUR)	Subtotal Value (PLN)	VAT (PLN)	Total Value (PLN)
A 23%	11,946.84	47,497.05	10,924.32	58,421.37
Total (PLN):		47,497.05	10,924.32	58,421.37
Total (EUR):		11,946.84	2,747.77	14,694.61

Total of VAT items

- VAT on values total:

VAT Rate	Subtotal Value (PLN)	VAT	Total Value (PLN)
A 23%	11,946.84	2,747.77	14,694.61
Total (PLN):	11,946.84	2,747.77	14,694.61

VAT on values total

In order to ensure consistency between the registered document

and the one from the vendor, it will be possible to edit the following:

- For EUR: the values agree, no need to be edited
- For USD: VAT amount changed to 1,564.04, the system will then recalculate only the total value and the subtotal value can be changed independently.

The change of values on a VAT invoice denominated in a foreign currency does not recalculate the values denominated in a different currency. Thus, changing the value denominated in the currency USD does not affect the value denominated in the currency PLN. When making such change, appropriate information is displayed – that information appears only when the value is edited in a document for the first time, the information no longer appears during edition of values in the following columns. It will be displayed again not until the document is re-edited and changes in values are made. Such information concerns only VPI and VPIC documents having currency other than the system currency defined in the header.

Example

A user opens a VPI denominated in the currency USD and edits VAT USD in the General tab – the information is displayed; the user goes to the column Total USD and changes value in this column – the information is not displayed; the user saves VPI, opens it again and edits VAT PLN in the Currency tab – the information is displayed.

Dividing VAT invoice items

In order to divide VAT invoice item, click on the button **[Divide Entry]** in the *Items* button group. After selecting it,

a form for entering data appears.

Divided Item	New Item
Account: Purchase Account	Purchase Account
VAT Deductible Date: 26/04/2021	26/04/2021
Subtotal: 200	0.00
VAT Rate: A 20%	A 20%
VAT Amount: 40.0000	0.00
Total: 240.0000	0.00

Form for dividing VAT invoice item

In the opened form, in section Divided Item, original data of VAT invoice item is displayed. These fields are not editable.

In section New Item, the user enters data for a newly created item:

Account – allows selecting VAT account

VAT Deductible Date – allows for the selection of JPK_V7M file/declaration period in which newly created item must be included

Subtotal – new subtotal value

VAT Rate – new VAT rate

VAT Amount – new value of VAT amount

Total – new total value

Description – allows for entering an additional description

Note

In order to facilitate the calculation task, after entering subtotal value, VAT amount and total value are calculated automatically. After entering total value, the system automatically calculates also VAT amount and subtotal value.

After completing new item data, click [**Save**] in the *Actions* button group.

The new item will appear on the list of items.

VAT deduction limit

According to regulations concerning value added tax, in some cases an entrepreneur running business activity is entitled to deduct the input tax amount from the output tax only up to the value determined by appropriate amount or percentage limit. Because of that, in Polish language version of the system, it is possible to control VAT deduction limit.

A user may select predefined value of deduction limit, that is 50 % Limit, or define own percentage and amount limits, which can be later selected in item of a VAT purchase invoice and its corrections.

Amount and percentage limit can both be specified in a limit definition added by a user. If in VAT deduction limit there is percentage as well as amount value specified, the system calculates value of the limit on the basis of percentage limitation, compares it with value of the amount limit and selects the smaller of the compared values.

Note

Parameter *VAT Deduction Limit* can be specified only at the level of VAT invoice item. It is not displayed in a document header.

VAT Invoice Item Attributes

Vendor's Tax Point: Date of Purchase 22/12/2020 Account: Purchase Account

Right To Deduct: Date of Receipt/Tax Point Date 22/12/2020 Subtotal: 100.00

In Tax Return: 12 2020 VAT Rate: A 23%

Description: VAT Amount: 23.00

Total: 123.00

Account:

Drag the column header here to group by that column

Parameter Name	Parameter Value
bc	bc
Domestic	Country
VAT Deductions	Yes
VAT-7 Tax Return	Yes
Classification	Merchandises
Input Tax Correction	No
<input type="checkbox"/> VAT Deduction Limit	

VAT Deduction Limit parameter on VAT purchase invoice item

Note

Parameter VAT Deduction Limit can be checked only if VAT amount of a given invoice item is subject to deduction, that is, parameter *VAT Deductions* is set to *YES*.

It is impossible to edit the parameter on a posted or confirmed (if full diagram of statuses is enabled) document, regardless of operator permissions to change parameters in a confirmed/posted VAT invoice.

Note

It is possible to modify parameter VAT Deduction Limit on a document issued in foreign currency only when adding a given item. Upon checking the parameter, fields referring to change of currency exchange rate will be non-editable.

When saving an item with VAT Deduction Limit parameter, control of VAT amount value with selected VAT deduction limit value is performed. If the value is exceeded, the system automatically updates VAT amount to amount of the selected limit and generates a difference item with parameter *VAT Deductions* set to *No*.

Parameters		
Transaction Type	Parameter Name	Parameter Value
National	Domestic	Country
Vendor's Tax Point	VAT Deductions	Yes
Date of Purchase	VAT-7 Tax Return	Yes
Right To Deduct	Classification	Merchandises
Date of Receipt/Tax Point Date	Input Tax Correction	No
In Tax Return		
12	2020	

Document Items							
VAT Rate	Subtotal	VAT Amount	Total	Currency	In Tax Return	VAT-7 Tax Return	
=	PLN	PLN	PLN	PLN	PLN	PLN	
A 23%	250.00	57.50	307.50	PLN	December 2020	Yes	
A 23%	250.00	57.50	307.50	PLN	December 2020	Yes	

Divided VAT amount of VAT purchase invoice item

It is possible to divide VAT amount of a VAT purchase invoice item or its correction with the use of button **[Divide VAT]** provided that the parameter *VAT Deduction Limit* has first been selected and the parameter VAT Deductions has been set to Yes. As a result, the system performs the same operation as in case of checking parameter VAT Deduction Limit in a document item.

VAT amount not subject to deduction will be included in analytical description of a document.

On the list of VAT accounts, it is possible to filter documents with VAT deduction limit by checking parameter *VAT Deduction Limit* in the filter panel. A user may decide whether all documents with VAT deduction limit will be displayed or only those with specific value of the limit, e.g., 50 %.

Parameter Name	Value
PLN	PLN
Classification	Merchandises
Input Tax Correction	No
<input checked="" type="checkbox"/> VAT Deduction Limit	50% Limit
VAT-27 Tax Return	No
Output tax correction on intra-Community purchase of fuels	No

Parameter VAT Deduction Limit in the filter on the list of VAT accounts

Adding VAT invoice correction

In the system, it is possible to add a correction that is not associated with any document or add a correction to a VAT invoice.

To add a correction not associated with a VAT invoice, select **[Manual Correction]** in the *List* button group.

To add a correction to a document registered in the system, mark appropriate VAT invoice in the list and then select **[Correct]** in the *List* button group.

Except for the additional field *Correction To*, in which number of a document being corrected must be entered, the form of VAT invoice correction does not differ from that of a regular VAT invoice. The other fields are the same as on the invoice form.

In case of correction issued to a VAT invoice, the data on the correcting document is filled in automatically on the basis of document being corrected. The rules for setting dates on such document are as follows:

- Registration date is retrieved from account settings
- Date of purchase/sale is retrieved from date of purchase/sale on a corrected document
- Other dates are set according to the current date

VAT Invoice

Internal document

KFSV / 2021 / AUTO

Subtotal: 0.00 PLN
Total: 0.00 PLN
Amount Paid: 0.00 PLN
Amount Remaining: 0.00 PLN

Document Number: AUTO

Reference Number: []

Correction To: VSI/2021/00002

Reason for Correction: []

VAT Account No.: Sales Account / AUTO

Customer: Comarch S.A.

Date of Issue: 27/04/2021
Date of Sale: 27/04/2021

Date of Registration: 27/04/2021

Received On: 27/04/2021
Person: []

Payment: Cash
0 days / EOM / 0 days / 27/04/2021

Currencies: NBP średni
Date of Issue: 27/04/2021

Parameters

Parameter Name	Parameter Value
Domestic	Customer is a taxpayer
In Proportion	Include
V7M	No
Classification	Merchandises
VAT-27 Tax Return	Yes

Document Items

VAT Rate	Subtotal	VAT Amount	Total	Currency	VAT Deductible Date
A 23%	0.00	0.00	0.00	PLN	April 2021

Description: Add a description

VAT invoice correction form

On a VAT invoice correction form (in Polish version of the system) it is possible to specify whether a given correction has been received by a customer or not and define a person confirming that receipt. In field *By* it is possible to select one of the contact persons of a customer (tab *Contact Persons* on customer form).

Moreover, the correction date of receipt can be specified. In this case, upon selecting option *Date of Sale/Receipt Conf. Date* in *Tax Point* field, the system automatically indicates receipt confirmation date as a date of including a VAT invoice correction in tax return, whereas the sales invoice itself will be included in the tax return according to the date of sale.

The screenshot shows the 'VAT invoice' correction form. The 'Parameters' section is expanded, showing a table of parameter names and values. The 'Received On' parameter is checked, and its value is '27/04/2021'. The 'Document Items' table shows a VAT rate of 23% with a subtotal of 0.00 PLN and a VAT amount of 0.00 PLN. The 'Received On' parameter is highlighted with a red box.

Parameter Name	Parameter Value
Domestic	Customer is a taxpayer
In Proportion	Include
V7M	No
Classification	Merchandises
VAT-27 Tax Return	Yes

VAT Rate	Subtotal	VAT Amount	Total	Currency	VAT Deductible Date
A 23%	0.00	0.00	0.00	0.00 PLN	April 2021

VAT invoice correction form with checked Received On parameter

If parameter *Received On* is unchecked, VAT sales invoice correction will not be included in a tax return.

The screenshot shows the 'VAT invoice' correction form. The 'Parameters' section is expanded, showing a table of parameter names and values. The 'Received On' parameter is unchecked, and its value is '27/04/2021'. The 'Document Items' table shows a VAT rate of 23% with a subtotal of 0.00 PLN and a VAT amount of 0.00 PLN. The 'Received On' parameter is highlighted with a red box.

Parameter Name	Parameter Value
Domestic	Customer is a taxpayer
In Proportion	Include
V7M	No
Classification	Merchandises
VAT-27 Tax Return	Yes

VAT Rate	Subtotal	VAT Amount	Total	Currency	VAT Deductible Date
A 23%	0.00	0.00	0.00	0.00 PLN	April 2021

VAT invoice correction form with unchecked Received On parameter

Example

Possibilities of using *Received On* parameter in business practice

Variant A

In case of including corrections in a tax return according to corrected document date of issue, in definition of an account in which corrections are registered, tax point date should be set as *Date of Issue*. Upon analyzing the correcting invoices, they can be transferred (for instance, with the use of batch change of account option) to an account where *Receipt Confirmation* was defined as the tax point date. A given tax point definition must be previously specified in *Configuration* → *Accounting* → *Tax Point* with condition set as *From the date of receipt confirmation*. Upon transferring the corrections to the given account, receipt confirmation will be unchecked, that is, documents will not be included in the tax return until the parameter confirming receipt of correction is checked (for instance, with the use of batch confirmation of receipt option).

Variant B

In case if a tax return includes only corrections whose receipt has been confirmed, in definition of an account the tax point date should be set as *Date of Sale/Receipt Conf. Date* (if the account contains invoices and their corrections) or *Receipt Confirmation* (if the account contains only invoice corrections). In such case, correcting documents (in the first case also invoices) will be included in a tax return only after *Received On* parameter is selected.

VAT invoices corrections and corrections of trade documents are closely associated, that is, changing data on a VSIC results in update of relevant data on the associated SIQC/SIVC.

VAT invoice generated to a trade document

VAT invoices are generated automatically through confirmation of a sales or purchase trade document, as well as value or quantity correction generated to such document. Such VAT invoices are created automatically on the basis of a source document and are registered in appropriate sales or purchase account (default for a given document type or assigned to the series), inheriting settings from definition of that account.

If for parameter *Type* in account definition one of the following options is selected: *Merchandises, Services, Costs, Fixed Assets, Means of Transport, Real Estate, Services payable to customer*, then VAT invoice inherits this setting regardless of what type of items (merchandise, service) are registered in a trade document to which this invoice was generated.

If for parameter *Type* in account definition the option *Merchandises/Services* is selected, then on the automatically generated VAT invoice, standard division of items into those related to the merchandise and those associated with the service is made. This division is made according to item form type (merchandise, service) used in a trade document. In the VAT invoice, items are grouped according to type and therefore, the invoice will include one item of *Merchandise* type and one of *Service* type, regarding a given tax rate.

Example

In a *Sales Invoice* trade document, there are two items with the same VAT rate – 23%, one of *Merchandise* type, the other of *Service* type

Variant A

- *ParameterType* in default account definition is set to *Merchandise*
- After the sales invoice is confirmed, VSI contains one item of *Merchandise* type

Variant B

- *Parameter Type* in default account definition is set to *Merchandises/Services*

After the sales invoice is confirmed, VSI contains two items: one of *Merchandise* type, the other of *Service* type.

Generating VAT invoices to invoices generated from receipts

For sales transactions to be included in VAT accounts, in VAT-7 tax returns and in SAF-T file, it is currently necessary to include a receipt or receipt correction in a statement of retail sale (SRS) or in its correction (CRS). The same rules apply also in the case of receipts and receipt corrections to which a VAT sales invoice or VAT sales invoice correction has been issued. Such sales invoice generated from a receipt is no longer presented in VAT accounts so as not to duplicate the sales value.

Due to changed regulations of Article 109.3 of the Act of May 13th, 2016 regarding the changed act – Tax Law as well as some

other acts (Journal of Laws of 2016, item 846), as of 2017.1 version of the system, in a database generated in Polish language version, it is possible to include in VAT accounts also sales invoices generated to receipts. To enable such an option, from the level of *System -> Configuration -> Accounting*, it is necessary to check parameter *Generate VAT invoices in VAT account to invoices issued from receipts* which is unchecked by default. It determines whether at the moment of confirming an invoice (or its corrections) generated to a receipt, a VAT invoice (or VAT invoice correction) should be created in a VAT sales account.

Note

Due to numerous doubts as regards interpretation of the regulations, receipts and receipt corrections can still be included manually or automatically in a statement of retail sale and its correction (SRS/CRS). They will also be included automatically in VAT sales account and in SAF-T file.

After selecting the parameter *Generate VAT invoices in VAT account to invoices issued from receipts* in definition of documents: SI/SIQC/SIVC, a user can specify a VAT account in which VAT invoice must be registered. A suggested option is *Default*, which can be changed to other VAT accounts available in a given center. If given VAT account is detached from a given center, then a default VAT account will be set in document definition.

Note

VAT invoices are generated only to invoices issued as of 1.01.2017 and they do not generate payments.

In VAT invoices generated to invoices issued from receipts, setting of VAT-7 parameter depends on the pattern type of VAT account. In the case of *Suggested* pattern type, VAT-7 parameter is set to NO (such invoice will be included neither in VAT tax return nor in SAF-T file) and in the case of *Obligatory* pattern type, VAT-7 parameter is set according to VAT account parameters.

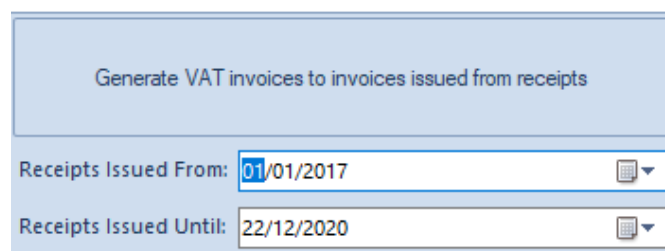
If a user wants to include an invoice and not a statement of retail sale in VAT-7 tax return and in SAF-T file, VAT7 parameter must be set to YES.

Note

In the case receipt or receipt correction, to which a VAT invoice has been issued, is included in SRS or in CRS, then **in order not to duplicate a sales value**, the value must be corrected manually in VAT sales account by the value of invoices included in tax returns by registering an additional document directly in VAT account.

When posting a receipt or an invoice generated to that receipt or a generated VAT invoice, the other documents are also marked as posted.

Selecting the parameter *Generate VAT invoices in VAT account to invoices issued from receipts* and relogging to the program activates a function *Generate VAT Invoices To Invoices From Receipts* in tab *Add-Ons*. Using this functionality, it is possible to generate VAT invoices for a selected period from 1st of January, 2017. VAT invoices are generated only if none VAT invoice has yet been generated to a given invoice issued from a receipt.



Window of Generate VAT Invoices To Invoices From Receipts function

Internal documents

On both a VAT sales invoice and VAT purchase invoice, there is parameter *Internal document* available. If it is checked, payments are not generated to given invoices. If the parameter is checked while editing an issued invoice, the payments already generated are deleted.

Parameter Name	Parameter Value
Domestic	Country
VAT Deductions	Yes
V7M	Yes
Classification	Merchandises
Input Tax Correction	No
SAF-T Document Types	INT
SAF-T Procedure Code	NONE

VAT Rate	Subtotal	VAT Amount	Total	Currency	VAT Deductible Date
A 20%	900.00	180.00	1,080.00	EUR	April 2021

Parameter Internal document on VAT invoice form

The following rules have been adopted referring to possibility of checking *Internal document parameter*:

- Parameter is available and editable only on manually added VAT invoices and their corrections
- Parameter is greyed out on a posted document
- Parameter is greyed out on a confirmed document if full diagram of VAT invoice statuses is enabled
- Parameter is greyed out if a document includes completed or partially completed payments
- Parameter is greyed out if payments of a document have been included in an SRO
- Parameter is greyed out if payments of a document have been included in debt collection documents

Reverse charge in VAT invoices

On VAT sales invoices and VAT sales invoice corrections generated automatically to a trade document on which parameter Reverse charge was checked, information parameter *Reverse charge* is displayed (provided for information purposes). It is grayed out and cannot be edited.

Additionally, for VAT invoice items included in reverse charge value of parameter *Domestic* is set as *Customer is a taxpayer*.

Note

Sales invoice items included in reverse charge and invoice items for which in field *VAT Rate* is set value: *E ENS*, are included separately on a VAT sales invoice.

The screenshot displays a software interface for a VAT sales invoice. The left sidebar contains fields for document details: Subtotal (500.00 PLN), Total (500.00 PLN), Amount Paid (500.00 PLN), Amount Remaining (0.00 PLN), Document Number (FS/2021/00002), Reference Number, VAT Account, Sales Account, Customer (Comarch S.A.), Date of Issue (27/04/2021), Date of Sale (27/04/2021), Date of Registration (27/04/2021), Payment (Cash), Currencies (NBP średni), and Reason for VAT Exemption (Reverse charge checked). The main area shows a 'Parameters' table with 'Domestic' set to 'Customer is a taxpayer' and 'Reverse charge' set to 'Yes'. Below this is a 'Document Items' table with one item: VAT Rate (E ENS), Subtotal (500.00), VAT Amount (0.00), Total (500.00), Currency (PLN), and VAT Deductible Date (April 2021).

Parameter Name	Parameter Value
Domestic	Customer is a taxpayer
In Proportion	Include
V7M	Yes
Classification	Merchandises
VAT-27 Tax Return	Yes
SAFT Document Type	NONE

VAT Rate	Subtotal	VAT Amount	Total	Currency	VAT Deductible Date
E ENS	500.00	0.00	500.00	PLN	April 2021

VAT sales invoice with reverse charge

In case of VAT purchase invoice regarding reverse charge, it is possible to issue internal documents: VSI and VPI which do not generate payments and are only used for calculating and deducting VAT.

Tax Free document in VAT sales account

Upon confirming a CRS document which includes a tax-free document, appropriate VAT document will be automatically generated in VAT sales account.

The screenshot displays the SAP VAT sales invoice correction interface. The left sidebar contains summary information: Subtotal (541.67 EUR), Total (650.00 EUR), Amount Paid (650.00 EUR), and Amount Remaining (0.00 EUR). The main area shows the 'Document Items' table with the following data:

VAT Rate	Subtotal	VAT Amount	Total	Currency	VAT Deductible Date	Domestic
A 20%	541.67	108.33	650.00	EUR	April 2021	Tax free

The 'Domestic' column is highlighted in red, indicating the tax-free status. The interface also shows various parameters and document details, including the transaction type 'National' and the VAT deductible date 'April 2021'.

VAT sales invoice correction generated on the basis of CRS document

For items of a VAT invoice, which refer to the tax-free document, value of parameter Domestic will be set to Tax Free,

on the basis of which a given amount will be included in corresponding field in VAT-7 declaration concerning return of VAT for tourists. On the other hand, amounts from the receipt with original VAT rate (e.g., 23%) will be appropriately corrected in VAT-7 declaration.

VAT invoices in French language version

In databases created in French, a VAT invoice is added the same way as in databases created in other language versions of the system. Detailed description can be found in article [Adding VAT invoices in system currency.](#)

However, in case of newly created databases, all of the operators have the permission for adding manual VAT sales invoices and their corrections unchecked, by default. This rule applies also to newly added operators.

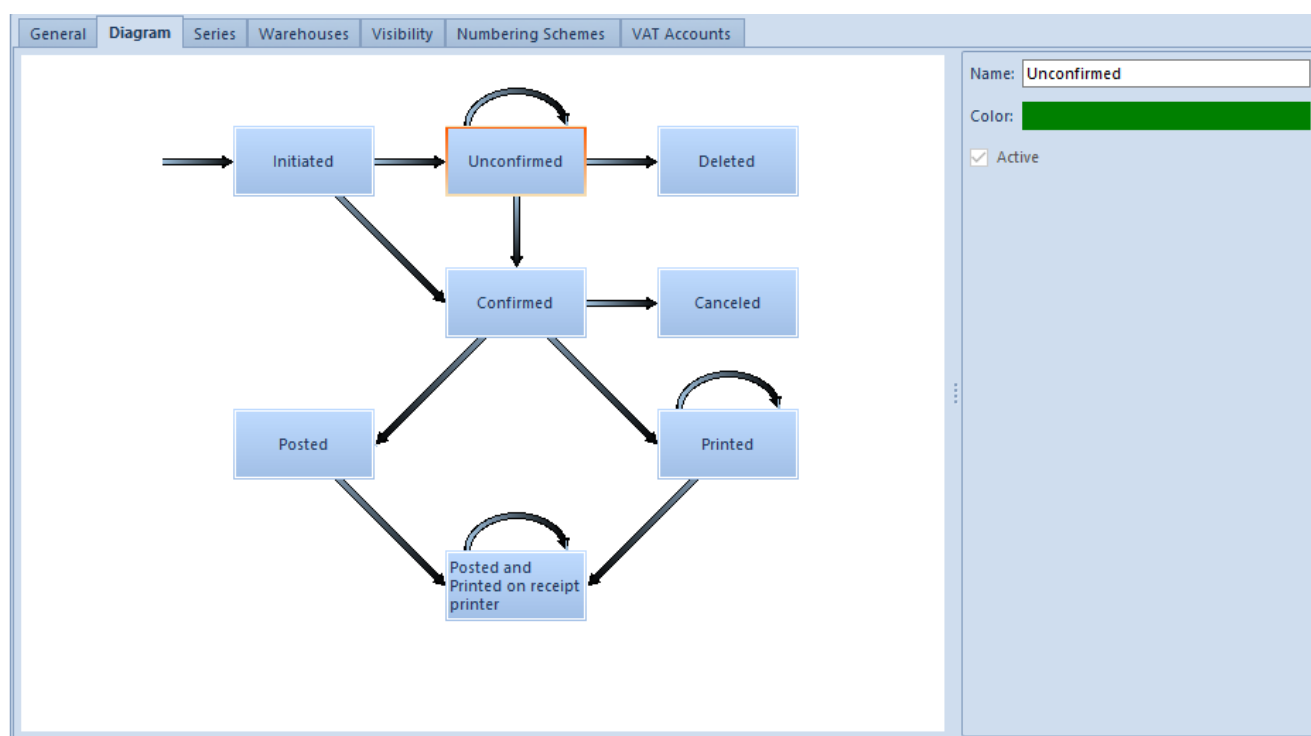
VAT sales invoices which are generated automatically from trade documents will still be generated, regardless of lack of permissions for adding of VAT invoices.

Unconfirmed and Canceled statuses of a VAT invoice

General information

In Comarch ERP Standard system, it is possible to design a diagram of statuses in VSI, VPI, VSIC, and VPIC document definitions.

In tab *Diagram* of a document definition, it is possible to define which of the statuses will be activated. This option is only available until the first document of a given type is issued.



VAT invoice statuses diagram

When editing status *Unconfirmed/Canceled*, parameter *Active* is available. Checking it results in activation of status being edited. Moreover, activation/deactivation of *Unconfirmed* (*Canceled*) status automatically checks/unchecks *Canceled* (*Unconfirmed*) status.

In databases created in French, *Unconfirmed* and *Canceled* statuses are checked as active, by default. In databases created in other language versions, both statuses are deactivated, by default.

Adding VAT invoice with active status *Unconfirmed* and *Canceled*

A VAT invoice which can adopt each status available in the diagram is added the same way as an invoice on which *Unconfirmed* and *Canceled* statuses have not been activated (see article [Adding VAT invoice in system currency](#)).

However, there are additional fields available on the form of such invoice, which indicate status of document.

The screenshot shows a VAT Invoice form with the following details:

- Status: **Unconfirmed** (highlighted in red)
- Internal document: VSI / 2021 / AUTO
- Subtotal: 0.00 EUR
- Total: 0.00 EUR
- Amount Paid: 0.00 EUR
- Amount Remaining: 0.00 EUR
- Document Number: AUTO
- Reference Number: (empty)
- VAT Account: No.
- Sales Account: AUTO
- Customer: Undefined
- Date of Issue: 27/04/2021
- Date of Sale: 27/04/2021
- Date of Registration: 27/04/2021
- Payment: Cash, 0 days, EOM, 0 days, 27/04/2021

The 'Parameters' section includes:

Parameter Name	Parameter Value
Domestic	Country
In Proportion	Include
V7M	Yes
Classification	Merchandises
VAT-27 Tax Return	No

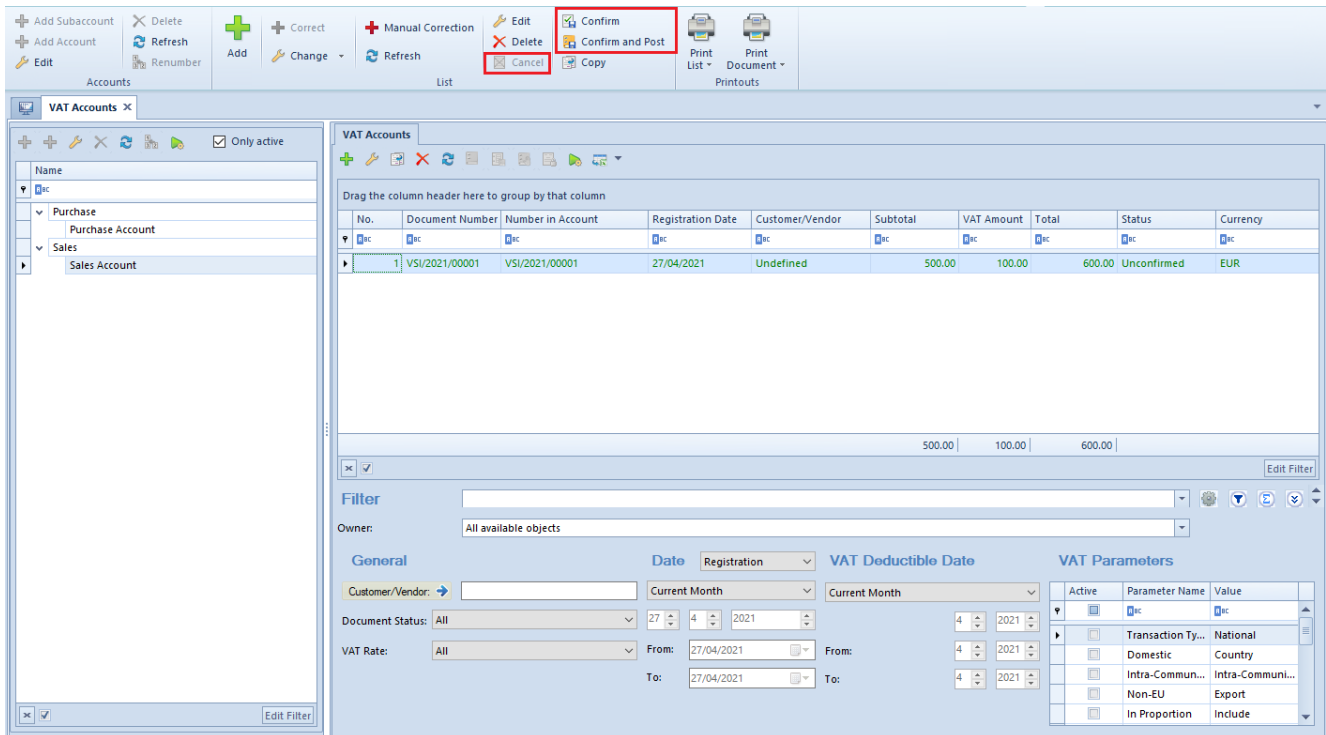
The 'Document Items' table shows:

VAT Rate	Subtotal	VAT Amount	Total	Currency	VAT Deductible Date	V7M
=	€	€	€	€	€	€

The 'Description' field contains: Add a description

Document status in a VAT invoice

Additionally, both in the Ribbon menu of the invoice list and in the VAT invoice form, the following additional options are available: *Confirm*, *Confirm and Post* and *Cancel*.



List of VAT invoices with activated options: [Confirm], [Confirm and Post], and [Cancel]

Characteristics of VAT invoices having full diagram of statuses activated:

- Unconfirmed VAT invoices are subject to completion until they are confirmed. In this regard, the system operates the same way as in case of trade documents
- VAT invoices generated from trade documents can be canceled only by canceling trade documents
- Only unposted documents can be canceled
- If the parameter *Require a reason for document cancellation* is selected in the definition of SIT or SITC document, then when canceling a SIT or SITC document added from the level of a VAT account, a window for specifying the reason for document cancellation is displayed. The specified reason is then presented on the form of SIT or SITC in the field *Reason for Document Cancellation*. If SIT or SITC was generated from a trade document, then the reason for cancellation in the VAT document is completed on the basis of the reason selected during cancellation of the trade document.
- Canceled VAT invoices are not included in tax returns

- Tax returns include both confirmed and unconfirmed documents
- A trade document to which an unconfirmed VAT invoice was generated cannot be posted until the VAT invoice is confirmed

Generating VAT invoices on the basis of trade documents

After status *Unconfirmed/Canceled* is activated for VAT documents, additional parameter *Automatically generate VAT invoices with status: Unconfirmed/Confirmed* becomes available in definitions of trade documents (*Configuration → Company Structure → Company → Documents*) on the basis of which a document is generated in VAT account. Appropriate setting of this parameter determines what status an automatically generated VAT invoice adopts.

General	Diagram	Series	Warehouses	Visibility	Numbering Schemes	VAT Accounts
Parameters						
Code:	SI					
Name:	Sales Invoice					
Group:	Trade Release					
<input checked="" type="checkbox"/> Include in trading period <input type="checkbox"/> Require a reason for document cancellation						
Control of Credit Limit During Document Confirmation						
<input type="radio"/> Don't control <input checked="" type="radio"/> Warn <input type="radio"/> Block sales transactions						
Getting Currency Exchange Rate						
Exchange Rate Type:	FED					
Date Type:	Date of Issue					
Number of Days Before the Date:	0					
Item Parameters						
Price Precision:	2					
<input type="checkbox"/> Control: quantity x price = value <input checked="" type="checkbox"/> Combine items from orders <input checked="" type="checkbox"/> Join items of warehouse documents						
Document Parameters						
<input checked="" type="checkbox"/> Payment confirmation <input type="checkbox"/> Open transactions						
<input checked="" type="checkbox"/> Automatically generate a warehouse document as:	Confirmed					
Date of release from warehouse document:	The earliest					
Date of sale from several receipts:	Consistency of dates required					
Automatically generate VAT invoices as:	Confirmed					
<input type="checkbox"/> Allow negative value of final invoice	Confirmed					
Method of dividing deducted amount among advance invoices:	Unconfirmed					
<input checked="" type="checkbox"/> Handle bundle promotions:	FIFO					
<input checked="" type="checkbox"/> Handle bundle promotions:	Automatically when adding items					
VAT Calculation Method						
VAT Direction:	On subtotal					
VAT Aggregation:	VAT on values total					
Personal Data Retention						
Obligatory minimum retention period:	10 consecutive years					

Parameter Automatically generate VAT invoice as: – Confirmed/Unconfirmed options

Changing of VAT account

Due to specific nature of enterprise operation, users usually introduce divisions within VAT purchase and sales accounts. It may happen that users register documents in improper VAT

accounts by mistake. Such situation refers not only to a single document, but to the whole group of documents.

A VAT account can be changed directly in a specific document or in a form of batch change of VAT account, which allows for changing of VAT account in a single invoice or a batch change in selected group of documents. Analogical situation applies to tax point date change. In this case, it is possible to change date of tax point in selected VAT invoices collectively, so that the user does not have to change the date on every single document.

In the system, it is also possible to change VAT parameters and tax point date in VAT invoice which is already posted and in invoices generated from trade documents. Invoices are often posted and only then VAT parameters are updated and tax point date is specified.

Both batch changes in VAT accounts and changes in posted VAT invoices can be performed after appropriate permissions are granted to the operator. These permissions are described in detail in article [Permissions concerning VAT accounts](#).

Change of VAT account on a single document

In order to change VAT account on a confirmed/posted VAT invoice, the invoice must be reedited and new VAT account, in which the document will be registered, must be selected in the field *Account*.

The screenshot shows the SAP VAT invoice form for document VPI/2021/00003. The 'VAT Account' field is highlighted with a red box, and the 'Purchase Account' dropdown is also highlighted. The 'Parameters' section is expanded, showing various VAT-related settings. The 'Document Items' table shows a 20% VAT rate with a subtotal of 200.00 USD, a VAT amount of 40.00 USD, and a total of 240.00 USD. The 'Items in System Currency' table shows a 20% VAT rate with a subtotal of 166.00 EUR, a VAT amount of 33.20 EUR, and a total of 199.20 EUR. The 'Reason for VAT Exemption' is set to 'JPK_FA'.

Parameter Name	Parameter Value
Domestic	Country
VAT Deductions	Yes
V7M	Yes
Classification	Merchandises
Input Tax Correction	No
SAF-T Document Types	NONE
SAF-T Procedure Code	NONE

VAT Rate	Subtotal	VAT Amount	Total	Currency	VAT Deductible Date
=					
A 20%	200.00	40.00	240.00	USD	April 2021

VAT Rate	Subtotal	VAT Amount	Total	Description	Currency	Account	VAT Deductible Date
=							
A 20%	166.00	33.20	199.20		EUR	Purchase Account	April 2021

Change of VAT account in an invoice

Upon selecting the account, the system asks the user which parameters regarding the account should be changed. In a new window it is possible to select them. If none option is checked, then VAT parameters are not changed during change of the account. In this case, the change applies only to the account/subaccount. If any of the options is checked, then only the selected data is updated in a document, on the basis of VAT account/subaccount pattern definition

Note

Changing VAT account changes all the parameters, selected by a user, in the header and items of a VAT invoice, according to the settings specified on the form of account to which the invoice is being transferred.

In case of accounts of *Suggested* type, the user can select which parameters should be changed. Such option is unavailable for accounts of *Obligatory* type. When changing account to obligatory account, all options are checked and greyed out. In such case the document inherits all settings from the account definition.

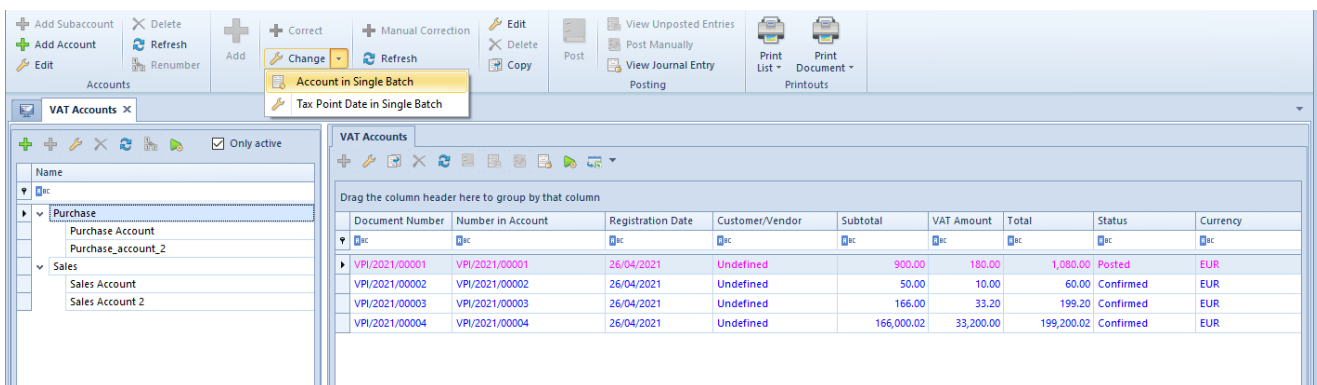
Note

If when changing an account, option *VAT Parameters* is checked and items of a transferred document have different values of *VAT Deductions* parameter than specified in the target account settings, the system displays appropriate message and disables changing account of such document.

The system operates the same way in case of changing account to an obligatory account, when all the options are automatically checked.

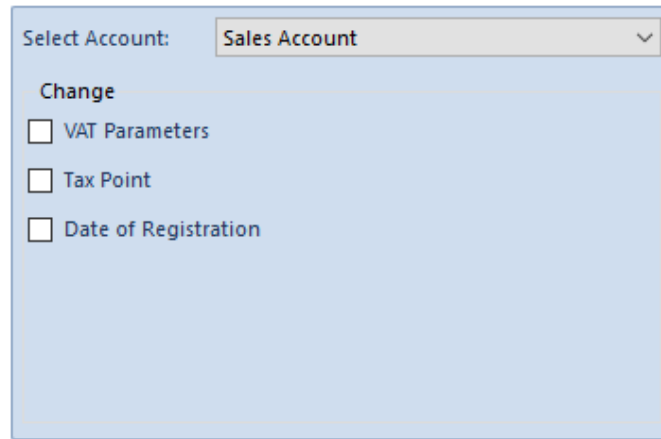
Change of VAT account in a single batch

In order to change VAT account in a single batch, mark VAT invoices on the list and then select **[Change]** → *Account in Single Batch* in the List button group.



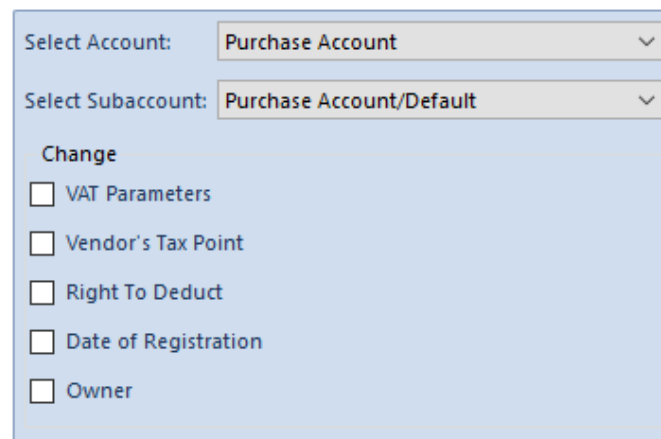
Batch change of VAT account

Then, a window with VAT accounts opens, in which the user selects account to which the marked documents must be transferred and checks which VAT parameters should be changed

A screenshot of a software window titled "VAT account selection window". At the top, there is a dropdown menu labeled "Select Account:" with "Sales Account" selected. Below this, there is a section titled "Change" containing three checkboxes: "VAT Parameters", "Tax Point", and "Date of Registration", all of which are currently unchecked.

VAT account selection window

If a company introduced additional division of accounts into subaccounts, it is also possible to change the subaccount. In such case, an additional section with list of subaccounts appears in the window

A screenshot of a software window titled "AT account and subaccount selection window". It features two dropdown menus at the top: "Select Account:" with "Purchase Account" selected, and "Select Subaccount:" with "Purchase Account/Default" selected. Below these, there is a section titled "Change" with five checkboxes: "VAT Parameters", "Vendor's Tax Point", "Right To Deduct", "Date of Registration", and "Owner", all of which are unchecked.

AT account and subaccount selection window

Upon clicking [**Confirm**], the system makes changes in parameters selected by the user.

Note

Changing VAT account changes all the parameters, selected by a user, in the header and items of a VAT invoice, according to the settings specified on the form of account to which the invoice is being transferred.

In case of accounts of *Suggested* type, the user can select which parameters should be changed. Such option is unavailable

for accounts of *Obligatory* type. When changing account to obligatory account, all options are checked and greyed out. In such case the document inherits all settings from the account definition.

Note

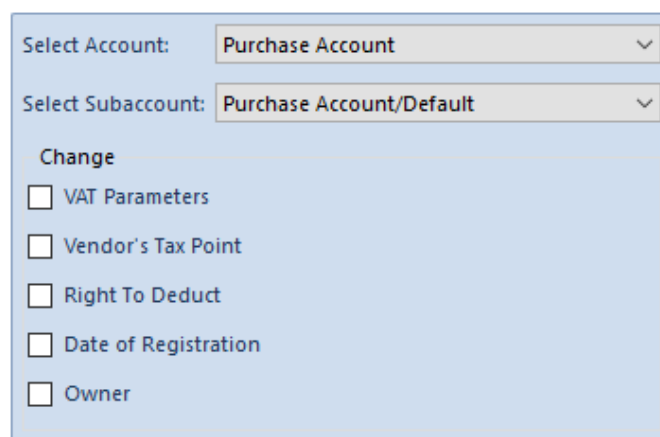
If when changing an account, option *VAT Parameters* is checked and items of a transferred document have different values of VAT Deductions parameter than specified in the target account settings, the system displays appropriate message and disables changing account of such document.

The system operates the same way in case of changing account to an obligatory account, when all the options are automatically checked.

Batch change of tax point date

In order to perform batch change of tax point date, mark VAT invoices on the list and then select **[Change] → [Tax Point Date in Single Batch]** in the List button group.

In the opened window enter a new date of tax point.



The screenshot shows a software window with the following elements:

- Select Account:** A dropdown menu with "Purchase Account" selected.
- Select Subaccount:** A dropdown menu with "Purchase Account/Default" selected.
- Change** section containing a list of options, each with an unchecked checkbox:
 - VAT Parameters
 - Vendor's Tax Point
 - Right To Deduct
 - Date of Registration
 - Owner

Window for changing tax point date

Note

The function [**Change**] → [**Tax Point Date in Single Batch**] is available only for VAT invoices registered on account of *Suggested* type. In case of account of *Obligatory* type, it is not possible to perform a batch change.

Change of date results in update of tax point date on VAT invoice items.