

# ЕКОНОМІКА ТА УПРАВЛІННЯ НАЦІОНАЛЬНИМ ГОСПОДАРСТВОМ

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## AN INFLUENCE OF A UNIFORM CONTROL FILE FOR TAX ON EFFICIENCY OF FISCAL ADMINISTRATION ACTIVITIES IN THE SCOPE OF VAT TAX RETURN VERIFICATION

*Summary.* Polish fiscal administration is forced to implement more updated IT tools and various system solutions which are to limit the grey area and stabilise tax earnings to the state budget. In 2017, within the changes in VAT, new solutions were implemented in order to limit the tax frauds and improve collectability of VAT tax.

*Key words:* fiscal administration, Vat tax return, Uniform Control File, tightening actions.

**Introduction.** Earnings from VAT tax are the key element of Polish tax system. Legal-organizational system solutions that have been implemented are supposed to tighten it. Among others, an analysis from repository of Uniform Control File support fiscal administration by verifying entrepreneurs that are for returning surplus of tax calculated over the due. The increase of efficiency of fiscal administration in the scope of efficient elimination of irregularities is shown in: shortening the tax return term, using controlling activities in cases of doubt in situations of VAT tax returns and preventing from not due VAT returns and tax frauds.

The aim of this article is to analyse data according to VAT tax returns and to estimate effectiveness of system tightening solutions for a tax system, particularly the function of a Uniform Control File (JPK\_VAT).

**VAT tax and a tightening actions** income from VAT tax constitutes more than 40% of all incomes to the state budget and is one of many essential elements when it comes to income. The amount of income in 2005-2017 and earnings from VAT tax were presented in a Table; according to data from the Ministry of Finance for 2017, income to the state budget from a VAT tax increased up to around 156.801.211 thousand PLN and show a record-breaking increase of about 23,9% in comparison to income gained in 2016.<sup>1</sup> An increase of VAT tax income was about 30.217 million PLN. A forecast amount in the act on goods and services tax income in 2017 was 143.483 million PLN. Such a substantial increase of in tax income in 2017 was the effect of many system actions in 2016 that were supposed to tighten state tax system and to improve tax payment.

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<sup>1</sup>The Ministry of Finance (2017c), Report on the state budget in 2016, [https://www.mf.gov.pl/documents/764034/6401579/20180601\\_Omowienie+sprawozdania+za+2017+r.pdf](https://www.mf.gov.pl/documents/764034/6401579/20180601_Omowienie+sprawozdania+za+2017+r.pdf), [02.11.2018].

Table

Tax income in total and earnings from VAT tax in 2005-2017

Year	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Tax income - in total (million PLN)	179 772	197 640	236 368	238 808	274 183	250 303	277 557	287 595	279 151	283 543	289 137	314 684	350 415
Goods and services tax (million PLN)	75 401	84 439	96 350	101 783	99 455	107 880	120 832	120 001	113 412	124 262	123 121	126 584	156 801
Percentage in tax income (%)	41,94%	42,72%	40,76%	42,62%	36,27%	43,10%	43,53%	41,73%	40,63%	43,82%	42,58%	40,23%	44,75%
Income from VAT tax year to year(%)	20,57%	11,99%	14,11%	5,64%	-2,29%	8,47%	12,01%	-0,69%	-5,49%	9,57%	-0,92%	2,81%	23,87%

Source: self – study on the basis of data from a web site of the Ministry of Finance [[http://www.mf.gov.pl/...](http://www.mf.gov.pl/)].

According to the Ministry of Finance the biggest influence in this area was from:

- Implementation of obligatory submission of Uniform Control File (JPK\_VAT),
- Introduction of Fuel Law
- A system of monitoring the road shipment of goods (SENT).

Among other system actions that influenced the increase of income from a VAT tax we can also distinguish:

- Mechanism of reverted imposition<sup>2</sup>, which was imposed on building services and some goods(eg. Hard discs and processors),
- Limitation of possibilities to settle the account quarterly,
- Tightening up regulations on registering VAT tax payers.

In 2017 solutions were implemented in order to eliminate frauds and to increase VAT tax payments. Within the tightening policy, quarterly settling the account for tax payers other than small entrepreneurs and a possibility to quarterly settle the account in the first year from registering were eliminated. Additionally, there was a modification of rules in VAT tax returns (including, those on application in the period of 25 days). What's more tax sanctions for unreliable VAT tax settling were re-established and fines for issuing and using false invoices were increased. The scope of using reverted imposition mechanism was broaden<sup>3</sup>. According to the Ministry of Finance all the tightening actions taken contributed to an increase of income from a VAT tax, and on the other hand, slowed down an increase of illegitimate tax return. It is also highlighted that due to complexity of introduced tightening solutions they all supplement and influence a global increase of income from goods and services tax.

**VAT tax – main area of risk** the data from a Ministry of Finance from 2011-2016 on verified improprieties in the area of particular taxes show that controlling units should pay

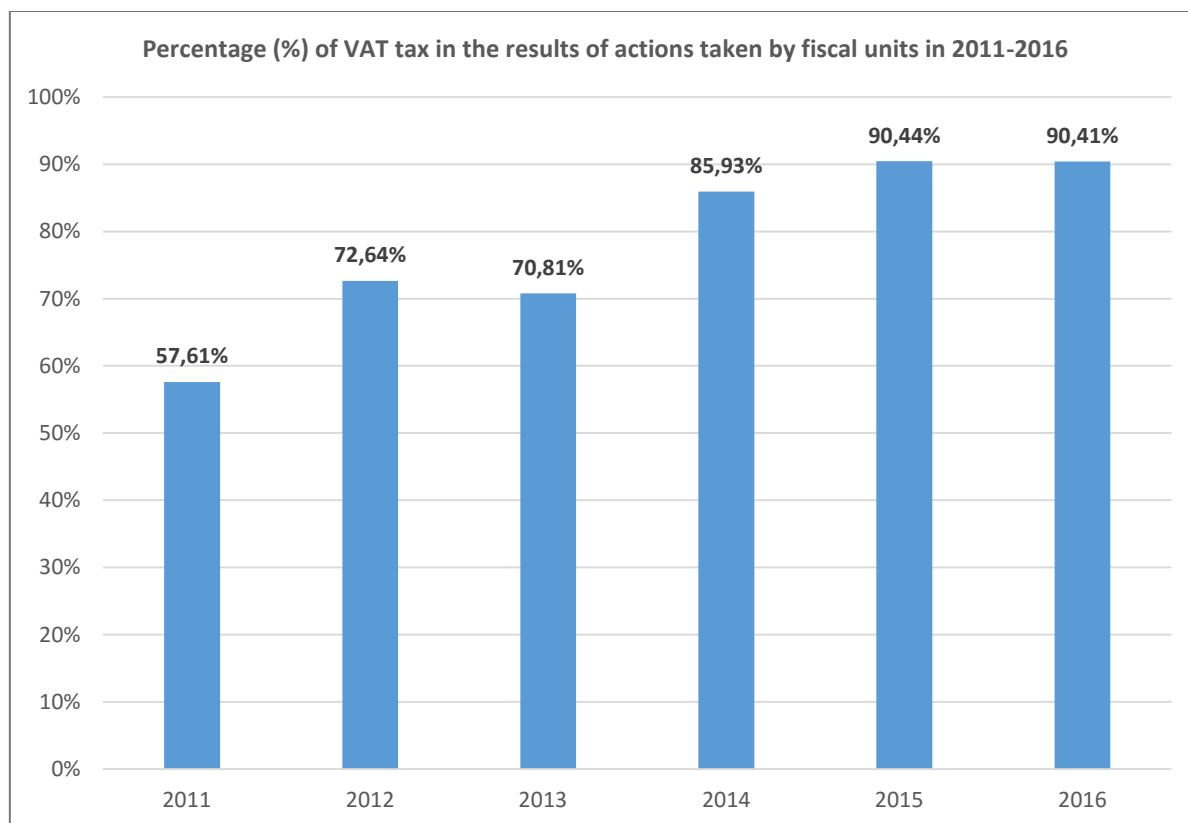
<sup>2</sup>Introduced with an Act on 1.12.2016 on amendments in the Act on goods and services and tax and some other Acts (Dz.U. poz. 2024).

<sup>3</sup>The Supreme Audit Office, Wyższe dochody z VAT, <https://www.nik.gov.pl/aktualnosci/wyzsze-dochody-z-vat.html>, [02.11.2018].

attention to VAT tax settlements. Income from a VAT tax constitutes the biggest percentage in tax state income in the budget. At the same time an analysis of all the actions taken in 2011-2016 by fiscal units shows that the percentage of verified improprieties in the area of VAT tax increased up to 30 percentage points and constituted in 2016 more than 90 % of all improprieties. Data on the percentage of verified improprieties in 2011-2016 in VAT tax area is presented the following chart.

**Chart**

A structure of results of all the actions taken by fiscal organs in 2011-2016

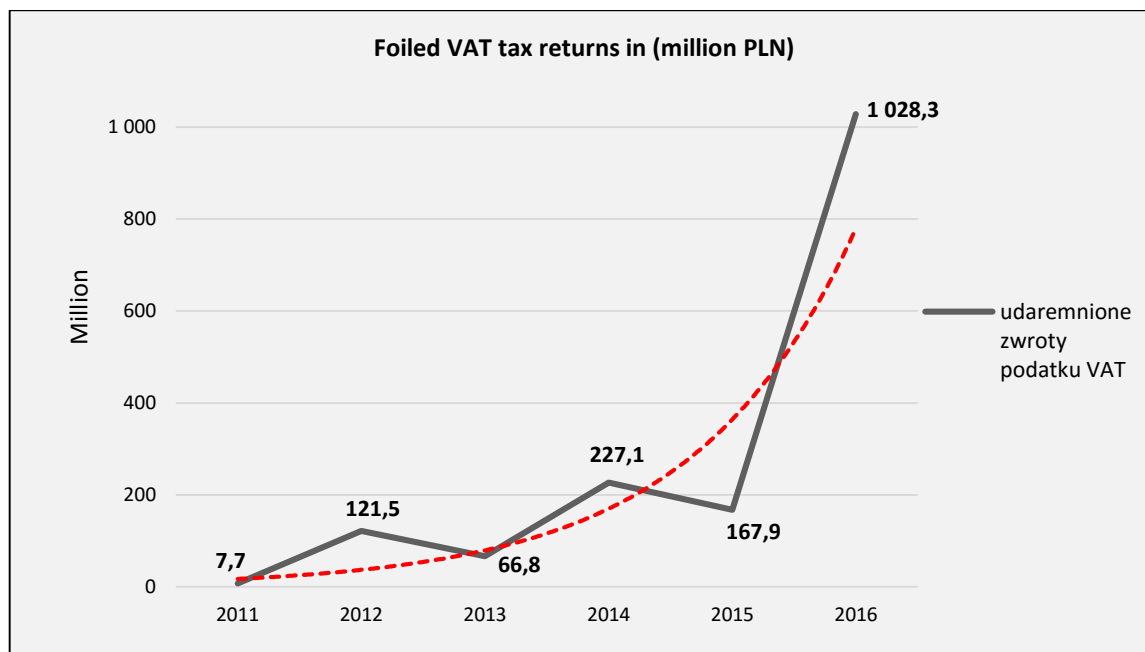


Source: self-study on the basis of data from the Ministry of Finance, Department of Fiscal Control, Annual report from a fiscal control in 2011-2016.

The results of conducted actions of fiscal organs show a significant growth of values of foiled of undue VAT tax returns. Results of these units in 2011-2016 show that in 2016 disclosures of undue VAT tax returns exceeded 1 billion PLN. The value of disclosed undue VAT tax returns over the course of 2011-2016 increased almost 130 times in comparison to values disclosed in 2011.<sup>4</sup> The results of fiscal controlling units in in the field of preventing the frauds of undue VAT tax returns were presented in the following chart.

Chart–Results of fiscal controlling units in the field of preventing the frauds of undue VAT tax returns in 2011–2016.

<sup>4</sup>The Ministry of Finance, ‘Annual report on fiscal control in 2016, <http://www.mf.gov.pl/documents/764034/1424099/Sprawozdanie+za+2016+rok.pdf>, [17.11. 2017].



Source: self-study on the basis of data from the Ministry of Finance, Department of Fiscal Control, Annual report of fiscal control from 2011 – 2016.

The results of actions of fiscal controlling units for 2011 – 2016 show the increase of interest of tax-fiscal units to conduct controlling actions for entities in the VAT tax area. It is connected with huge possibility of improprieties and malpractices which is shown by a simultaneous increase of effectiveness of controlling units in terms of revealing frauds, in particular foiling frauds of undue VAT tax returns.

**VAT tax return.** The basic terminology for a VAT tax return, surplus of incurred tax of the due, is regulated by the art. 87 para. 2 of the Act of March 11, 2004 on a goods and services tax, in principal it is 60 days. The entrepreneur may apply for a return of the surplus by submitting a declaration till the 25<sup>th</sup> day of the next month, after a month or a quarter of concern. He may apply for moving the surplus amount to be settled down in the following tax period or to be returned to the bank account or to a credit union. From the day of submitting the declaration the office has 60 days to transfer the money (in special cases it is 25 or 180 days)<sup>5</sup>.

Tax controlling units transferring tax returns are obliged to comply with a statutory term for returning the difference VAT tax calculation, however, in case of necessity of checking if the tax should be returned they are authorized to prolong this term until all the verifying actions are completed. This verification may be conducted within the procedure of controlling actions fiscal control, fiscal-customs control or the fiscal procedure and may entail control of tax payer settlement or of some other entities of goods and services turnover as being an entity of a tax settlement and also checking the accuracy of these clearings with actual transactions. According to data from the Ministry of Finance an average time of pay-outs from the Revenue of surplus from the due tax was shortened to 37,20 days<sup>6</sup>.

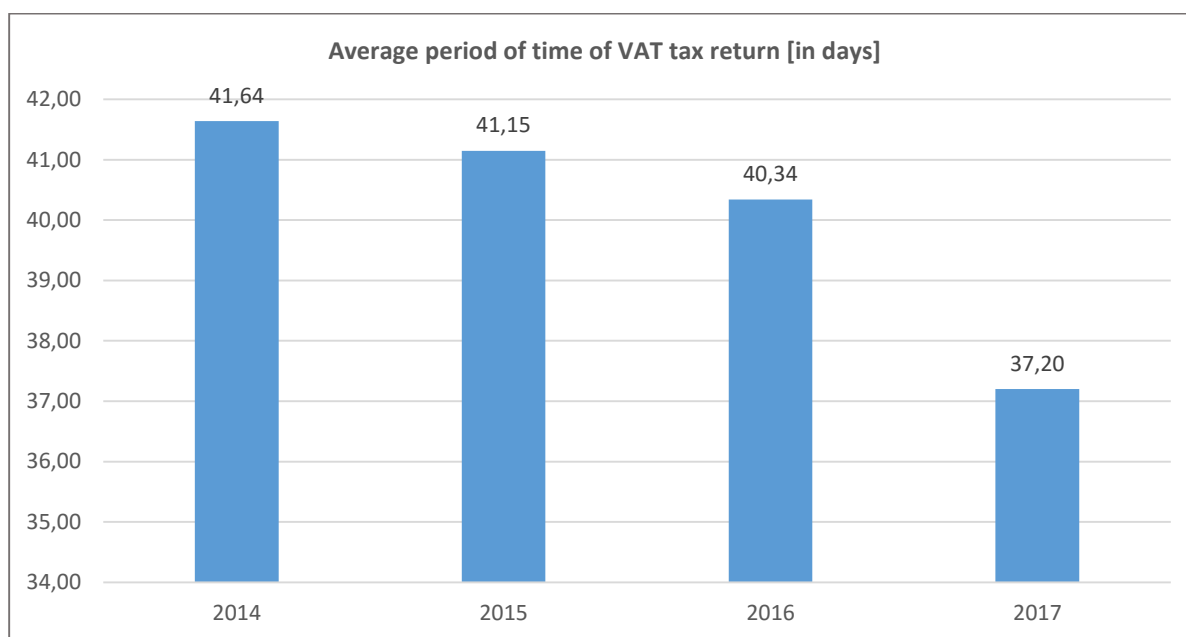
The results of an average period of time during which the Revenues return surplus of due tax in 2014 – 2017 are presented in the following chart.

<sup>5</sup> Fiskus przedłuża zwrot VAT, Kancelaria Prawna Skarbiec, <https://kancelaria-skarbiec.pl/publikacje/fiskus-przedluzazwrotvat.html>, [04.11.2018].

<sup>6</sup>The Ministry of Finance 'Interpelacja nr 22804 – odpowiedź', <http://orka2.sejm.gov.pl/INT8.nsf/klucz/658C47F3/%24FILE/i22804-o1.pdf>, [04.11.2018].

**Chart**

Average period of time during which the Revenues return surplus of due tax in 2014 – 2017

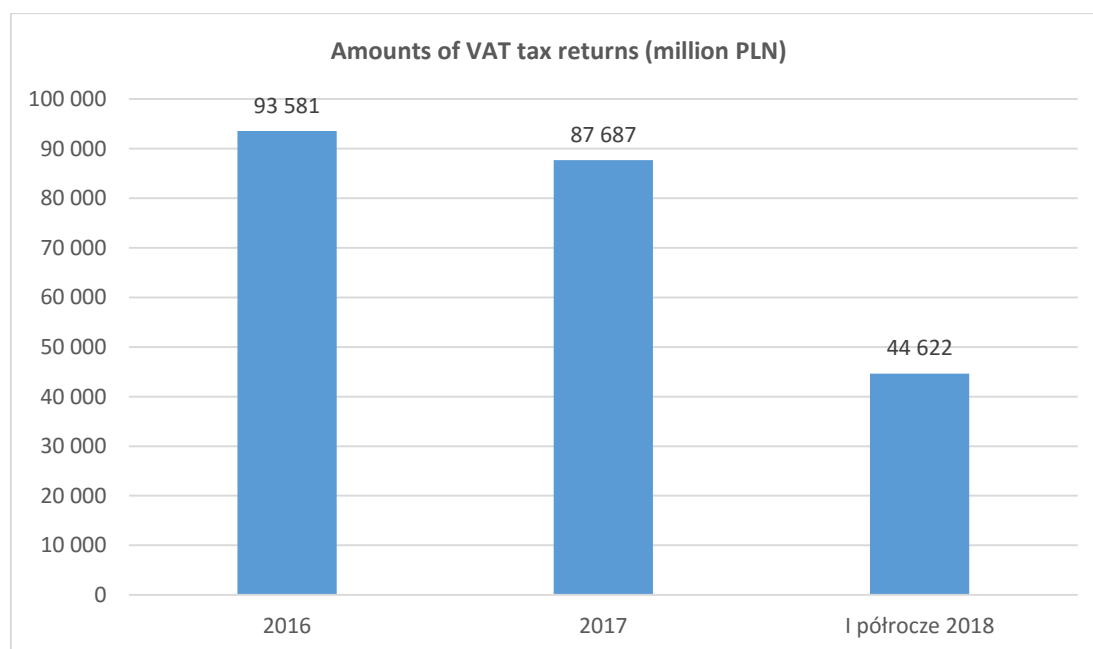


Source: self-study on the basis of a document ‘Interpelacja nr 22804 – odpowiedź’, <http://orka2.sejm.gov.pl/INT8.nsf/klucz/658C47F3/%24FILE/i22804-o1.pdf>, p.1[04.11.2018].

The amount of returns from the Revenues according to surplus from a due tax in 2016 – first half of 2018 were presented in the following chart.

**Chart**

Amounts of VAT tax returns in 2016 – first half of 2018

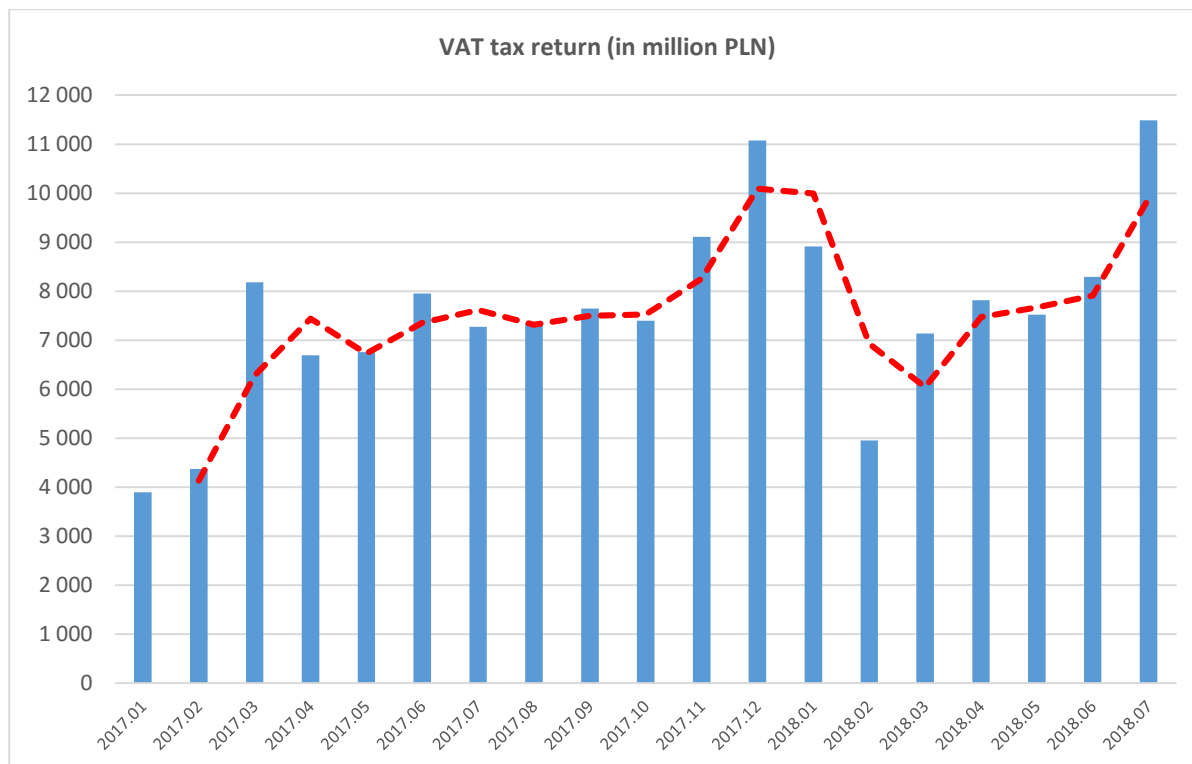


Source: self-study on the basis of data from the Ministry of Finance, <https://twitter.com/rafalmundry> [04.11.2018].

Amounts of returns that were issued by the Revenues according to surplus of due tax in 2017 – first half of 2018 in months were presented in the following chart.

Chart

Amounts of VAT tax returns from January 2017 – July 2018



Source: self-study on the basis of data from the Ministry of Finance, <https://twitter.com/rafalmundry> [04.11.2018].

### Uniform Control File (JPK\_VAT)

In 2017, within changes of VAT tax tightening regulations new solutions were implemented that were intended to eliminate frauds and to improve payment of the tax. Then gradually quarter settlements have been eliminated and the rules for VAT tax returns have been modified (in particular, in terms of 25 days), an obligation to send each month information on registration of purchase and sales VAT tax as a Uniform Control File (JPK\_VAT) and also an obligation to send, on demand of tax controlling organ, in total or partially tax books or bookkeeping vouchers.

A standardized system and format of JPK files allows analytical units, subordinated to the Ministry of Finance, to process and describe the business links. Reconstruction of a scheme chain of linkages between entities partaking in carousel frauds, without the necessity to implement traditional controlling procedure is one of the elements that speaks in favour of implementing this electronic tool (e-control).

On the basis of data from JPK\_VAT, in the Ministry of Finance, there are analyses conducted in order to identify entities that are suspected of improprieties in tax settling, and in particular of participation in carousel frauds. An analysis includes, in majority, entities that showed huge VAT tax returns (above calculated amount). From the data of the Ministry of Finance that was passed to the Supreme Audit Office falls out that from September 2017, while using files from JPK\_VAT, 84 analyses have been conducted. Then the results were passed to

the proper Revenues in order to conduct verifying actions. As a result tax returns were withheld for an amount of 49 million PLN and in 28 cases tax controls were started<sup>7</sup>.

In the first half of 2018 more than 97% of entities submitted a JPK\_VAT file. Analysts from the Ministry analysed more than 2 billion invoices and from the beginning of JPK\_VAT obligation more than 10 billion invoices. In the first half of 2018, 155 443 invoices were classified as 'to be explained' which were issued by 55 780 non-registered VAT tax entities. The amount of a VAT tax from those invoices was 260 million PLN. In the first half of 2018, due to a central analysis of JPK\_VAT files there were returns withheld for a sum of 214,5 million PLN<sup>8</sup>.

As a summary of the results and benefits of implementing JPK\_VAT file submission by all the active VAT tax payers, the Ministry of Finance pointed out, in particular:<sup>9</sup>:

- Quick identification of improprieties (in the Ministry of Finance there is a current and automatic analysis of regularities of settling the VAT)

- Decrease of costs from functioning of fiscal administration

- Improvement of National Revenue Administration actions.

However, on the side of benefits for entrepreneurs it can be distinguished:

- Elimination of dishonest market competition,

- Possibility to correct a declaration by a taxpayer without any consequences,

- Limitation the number of and the time of controls and executions

- Faster VAT tax return.

In 2017 the Revenues gradually gained an access to IT tools (JPK\_Analyzer i JPK\_Lunetka), using data that were submitted by taxpayers information about VAT tax record for (JPK\_VAT). An access to information from JPK files and central identification of improprieties in taxpayers and their business partners calculations, according to the Supreme Audit Office, improved verification of declared amounts of a calculated and due tax, including verification of legitimacy of declared VAT tax returns. This process at the beginning was limited because the obligation to report with JPK\_VAT was gradually introduced from 1<sup>st</sup> July 2016, for big entrepreneurs and then, from the beginning of 2017, for small and medium entrepreneurs. The obligation of reporting with JPK\_VAT for the last, and most numerous taxpayers group, micro entrepreneurs started in 2018.<sup>10</sup>

An opinion of the Supreme Audit Office about a positive influence of implementing an obligation to send JPK files is also confirmed by representatives PwC. According to Marcin Sidelnik (a partner in PwC) IT tools have a huge meaning for shortening the time for VAT tax returns, that are used by the Revenue. Also broadening the duties in the area of JPK for all taxpayers that used records with the usage of IT programmes in 2018. The expert highlights that repository JPK not only allows the administrative workers to conduct automated evaluation of taxpayers risk that applied for a return but also significantly simplifies and speeds up the work of administrative workers that verify legitimacy of returns. In his opinion, they have a possibility, during controlling actions, to ask for data about invoices from sales, warehouses, bank statements or ledger in the form of JPK file from taxpayers and also from their business

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<sup>7</sup>The Supreme Audit Office, Wyższe dochody z VAT, <https://www.nik.gov.pl/aktualnosci/wyzsze-dochody-z-vat.html>, p.3 [02.11.2018].

<sup>8</sup>Ministerstwo Finansów, Analiza JPK\_VAT i STIR gwarancją dalszego uszczelnienia systemu podatkowego, [https://www.finanse.mf.gov.pl/pl/web/bip/ministerstwo-finansow/wiadomosci/aktualnosci/-/asset\\_publisher/M1vU/content/id/6517337](https://www.finanse.mf.gov.pl/pl/web/bip/ministerstwo-finansow/wiadomosci/aktualnosci/-/asset_publisher/M1vU/content/id/6517337), [02.11.2018].

<sup>9</sup>Therein.

<sup>10</sup>Najwyższa Izba Kontroli, Wyższe dochody z VAT, <https://www.nik.gov.pl/aktualnosci/wyzsze-dochody-z-vat.html>, p.6 [02.11.2018].

partners. As a result it can significantly speed up additional verification of legitimacy of VAT tax return on the basis of information different from those passed in JPK\_VAT<sup>11</sup>.

It is necessary to highlight that JPK files, without proper analysis, do not decrease an existing gap in Vat tax payment – only in connection with other activities it is possible to tighten a tax system comprehensively.

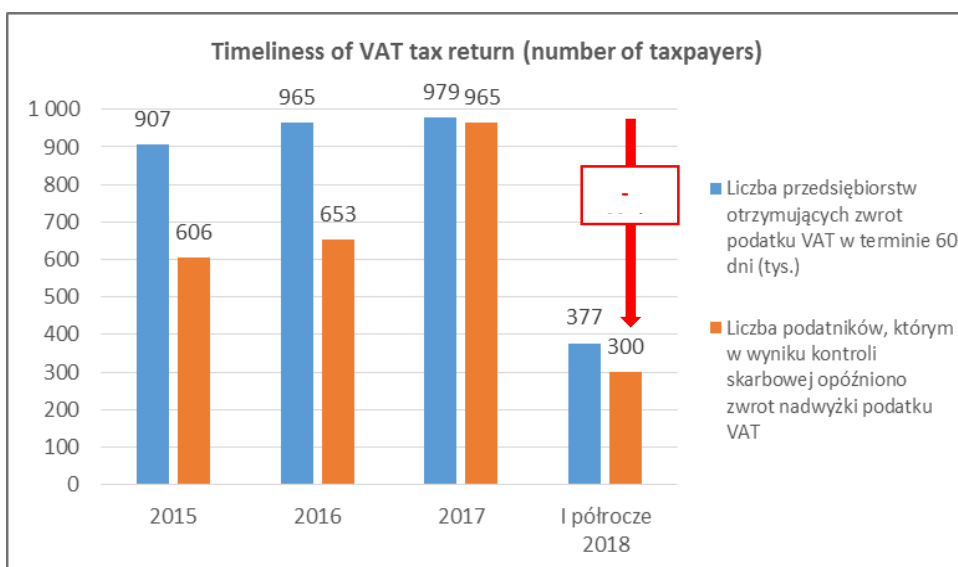
**Timeliness of VAT tax return.** The Ministry of Finance does not aim at optimization of controlling organs actions in the area of declared VAT tax return. It is worth mentioning that declared surplus over a due tax to be returned to the bank account, each time requires – before issuing the payment – verification of its legitimacy by a tax controlling unit. In cases of justified doubts in this area, when additional controlling actions or even a tax control, in particular when a taxpayer evades the obligation to submit information JPK\_VAT, it may mean that a statutory time for VAT tax return will be prolonged. The Ministry of Finance highlights that these are exceptional situations and in questionable situations a taxpayer has the right to sue a controlling organs<sup>12</sup>.

According to art. 87 para. 2 of the Act on VAT a return of surplus of a due tax, as to the principle, should be executed within 60 days from submitting a settlement by a taxpayer. From the data of the Ministry of Finance in the last four years the number of enterprises that received the return within 60 days has grown slightly<sup>13</sup>. However, there are more enterprises whose returns are withhold due to fiscal control. In 2017 the number of entities, whose tax return was delayed due to a tax control increased from 685 thousand (in 2016) to 965 thousand, so about 312 thousand cases (increase of about 47,8%). In the first half of 2018 a number of taxpayers whose tax surplus return was delayed and due to the control it was decreased of about 300 thousand, so exceptionally of about 69% in comparison to 2017. With the existing trend we can expect that the end of 2018 will also be beneficial.

Timeliness of tax surplus return over a due tax from 2015 – first half of 2018 is presented the following chart.

**Chart**

Timeliness of tax surplus return over a due tax from 2015 – first half of 2018



<sup>11</sup>Koślicki K., Fiskusowi opóźnianie zwrotu VAT się nie opłaca, <https://www.prawo.pl/podatki/fiskusowi-opoznianie-zwrotu-vat-sie-nie-oplaca,289582.html> [02.11.2018].

<sup>12</sup> Ministerstwo Finansów, 'Interpelacja nr 22804 – odpowiedź', <http://orka2.sejm.gov.pl/INT8.nsf/klucz/658C47F3/%24FILE/i22804-o1.pdf,p.2-3> [04.11.2018].

<sup>13</sup>Art. 87 para.2of the Act on VAT (that is Dz.U.2017.0.1221 that is).



Source: self-study on the basis of the document Pogroszewska M., Fiskus sprawdza firmy, które chcą zwrotu VAT, Rzeczpospolita – Prawo co dnia (24.10.2018 r.), p.14.

It is essential to highlight that verification of legitimacy of a VAT tax difference return may include checking a settlement of a taxpayer, settlement of other entities involved in goods and services turnover that are a subject of taxpayer settlement and checking consistency of these calculations with actual transaction. Additionally, tax controlling organ is obliged to prolong a time of returning a tax difference on demand of Chief Constable, Chief of Central Anti-corruption Bureau, Chief of the Internal Security Agency or the Attorney General due to proceedings. However, no longer than three months<sup>14</sup>.

The Ministry of Finance highlights that tax controlling organs are not interested in illegitimate prolonging the time of VAT tax return because it is not beneficial for the state budget. In case of determining, during verification actions, legitimacy of VAT tax return, in total or partially, after a statutory period of time, the amount must be increased of due interests equal to the amount of prolong fee in case of withholding tax payment or instalments division<sup>15</sup>.

**Summary.** In the governmental report on the state budget from 1<sup>st</sup> January to 31<sup>st</sup> December 2017 it was shown that so called tax loophole is a measure for taxpayers compliance with the tax obligations which is a difference between real tax incomes and theoretical incomes with an assumption that taxpayers fully discharge their duties. Based on the methodology of the European Commission the VAT tax loophole was estimated for 2017 and amounted to 10,8 billion PLN. In this report it was indicated that in comparison to 2016, when a loophole amounted to 17,4 billion PLN, in 2017 was an increase of income from a VAT tax and as it was described 'due to better compliance with existing regulations (so called compliance effect)'. It confirms that introduced tools for fighting with criminal practices in VAT tax area and other actions that are to tighten a tax system brought measurable effects in 2017. According to preliminary estimates of the Ministry of Finance (in 2017) a tax loophole amounted to 25 billion PLN, which is about 14,0% of potential payments. There is a significant area to improve in terms of a VAT tax collectability in future years<sup>16</sup>.

Implementing solutions based on modern and tested IT tools to tighten a tax system and to effectively fight with tax frauds, slowly start bringing positive results measured by increased earnings to the budget. Additionally, implementing electronic tools allows for faster identification of law breakers, including entities not authorised to issue invoices. IT tools and system analyses of data (including JPK\_VAT) make it easier for fiscal organs to select entities to be controlled and allows for executing the control (including cross-control) on-line.

Polish fiscal administration has to implement modern IT tools and other planned system solutions. Only complex actions will effectively limit grey area and stabilize payments to the state budget.

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<sup>14</sup> Art. 87 para. 2b i 2c of the Act on VAT (that is Dz.U.2017.0.1221 that is).

<sup>15</sup>The Ministry of Finance, 'Interpelacja nr 22804 – odpowiedź', <http://orka2.sejm.gov.pl/INT8.nsf/klucz/658C47F3/%24FILE/i22804-o1.pdf>, p.3 [04.11.2018].

<sup>16</sup>Report on the state budget form 1<sup>st</sup> January to 31<sup>st</sup>, 2017 – the Council of Ministers, Warszawa 2018, p.35, [02.11.2018].

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## ОСОБЛИВОСТІ РОЗВИТКУ НАУКОВО-ІННОВАЦІЙНОГО ПОТЕНЦІАЛУ ТА НАЦІОНАЛЬНОЇ ЕКОНОМІКИ ЗА УМОВ ГЛОБАЛІЗАЦІЙНИХ ПРОЦЕСІВ

*Резюме.* Досліджено взаємозалежність між розвитком і фінансуванням наукової діяльності та формуванням інноваційного потенціалу країни, а також зміцненням її стратегічних позицій у сучасному глобалізованому світі. Розглянуто основні тенденції розвитку міжнародного співробітництва, яке направлене на застосування високих технологій та інновацій з метою мінімізації затратного низько-кваліфікованого виробництва та забезпечення зростання доданої вартості шляхом розширення інновацій і високотехнологічного виробництва. Проаналізовано поточний стан застосування новітніх технологій вітчизняними підприємствами та рівень їх інноваційної активності. Розкрито основні проблеми розвитку науки, впровадження інновацій та наукових розробок у практику. Проведено порівняльний аналіз розмірів і джерел фінансування наукової діяльності та інновацій у провідних країнах світу й Україні. Обґрунтовано необхідність проведення науково-освітнього, інноваційного та інвестиційного реформування як першочергового заходу забезпечення зростання конкурентоспроможності національної економіки в сучасних глобалізаційних процесах.

*Ключові слова:* наукова діяльність, інноваційна активність, додана вартість, фінансування та інвестиції, інноваційний потенціал, конкурентоспроможність, глобалізація.