

Transaction mapping for JPK_V7M in MONITOR

This instruction applies as of MONITOR version 9.0.15. The new JPK_V7M is valid as of October 2020, which means it applies for the October VAT that should be reported to the tax authorities in November 2020.

Below you find a description of the fields. You also see how to register transactions in order to get the result in the correct field in JPK_V7M.

For the registration to be correct, you should use VAT register, Row type, VAT type, and VAT rate as described below.

Before you create an invoice, please make sure you have set correct VAT register in the Customer Register and Supplier Register procedures:

Customer VAT register: Domestic (within Poland), EU, Export (outside EU).

Supplier VAT register: Domestic (within Poland), EU, Import (outside EU).

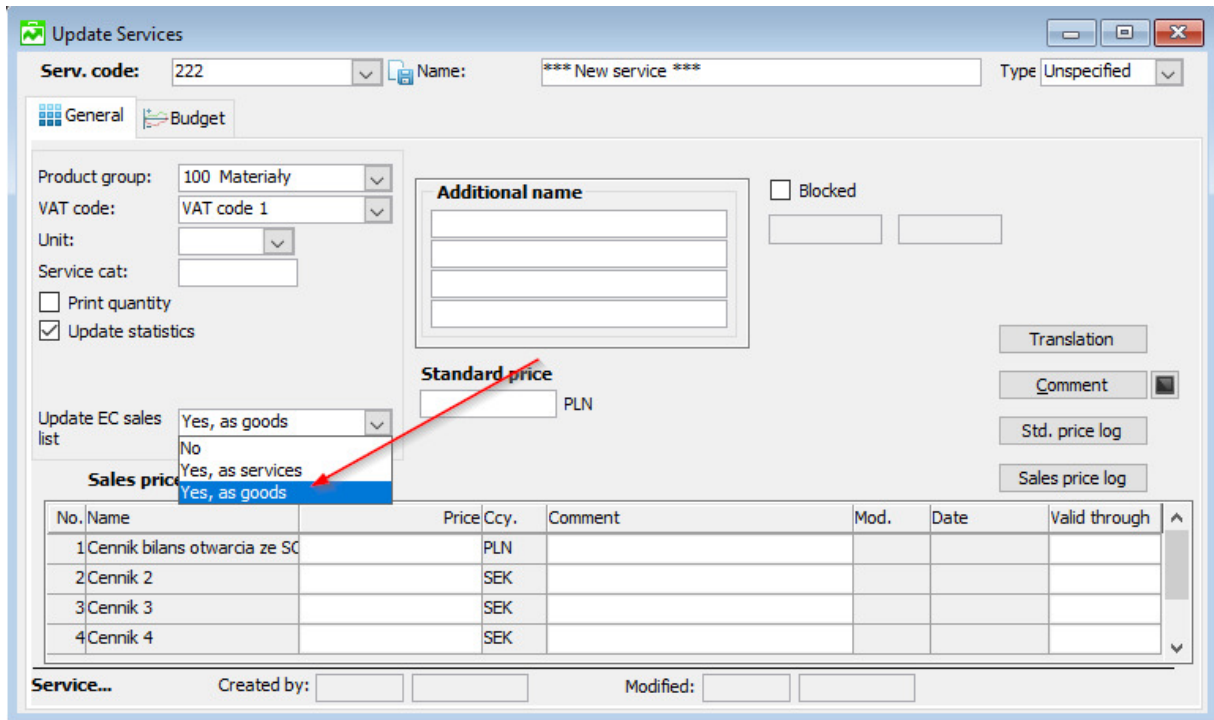
It's important to use VAT rate 23% for EU suppliers from which you buy goods. In Polish, this is called WNT (pl. Wewnątrzwspólnotowe Nabycie Towarów, eng. Intracommunity Purchase of Goods).

Description of concept:

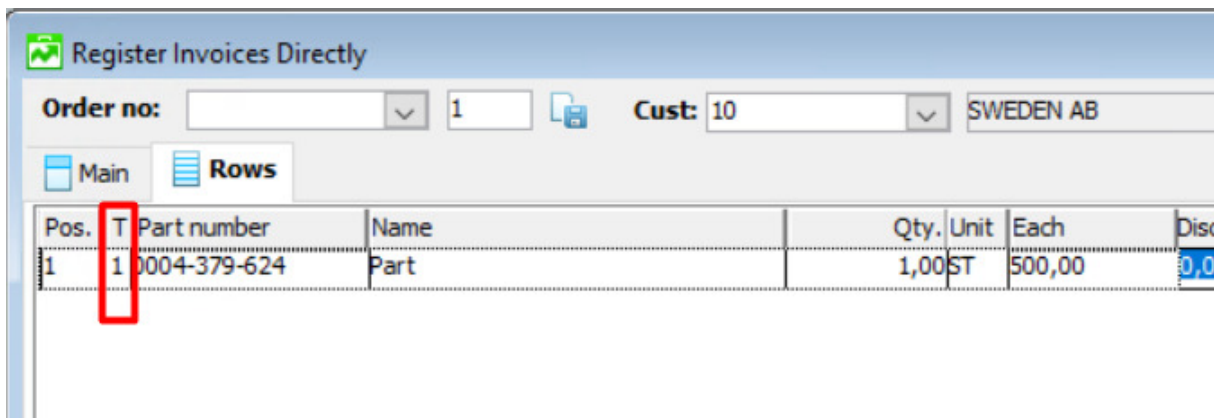
MONITOR uses row type for each position on purchase orders, customer orders, supplier invoices, and customer invoices. The following row types exist:

- 1 – Part row. This is used for parts registered in the system, such as goods, purchased material, manufactured parts.
- 2 – Additional order row. This is used for parts that are not registered in the part register. I.e. manually entered positions.
- 3 – Service row. This is used when you sell services, for example, traveling expenses. The services must be registered in the Update Services procedure.

If you use service codes but it should be handled as parts in the report it is very important that you make this setting (picture below) for you service to get it correct in the report.



9 – Tool row. This is used for all tools in the tool register.



Purchase VAT type – This is a type of purchase position. The following types are used:

- Normal – Used for standard transactions
- Fix assets – Used for purchase of fix assets
- Service – Used for purchase of service
- Car/Car expenses – Used if you want to handle car expense? rule 75%/25%.

Register Supplier Invoice [Registration/Preliminary coding]

Order info
 Delivery terms: Delivery note: Rejects: Status 9 Not arrived
 Your order: M-order no: Under rec. insp: 0,00 Setup K Reject log

Order no	Amount	date	Each	%	V	Amount Acct.	CC	CU	Project	M-order	Setu Pos.	Approved b	VAT type	Rev. li. on/
✓ New	0,00	9-16	500,00	0,0	1	500,00	31100	C					Normal	

Please make sure the VAT settings are presented as below. You find VAT type in the last column and it should look like this:

VAT Codes

VAT code	Name	Percent	VAT type
1	VAT 23%	23,00	
2	VAT 8%	8,00	
3	VAT 5%	5,00	
4	VAT exempt	0,00	VAT exempt
5	VAT 0	0,00	0% VAT
6	VAT NP/EU	0,00	Non-deductible

Number of VAT codes that are managed: 6
 Account for respective VAT code is updated in:
 Global Settings | Accounting | CoA/Standard Accounts
 VAT code 4 is always VAT exempt

Output VAT

K_... – K_10, for example, applies to the position in the declaration in JPK_V7M.

C. ROZLICZENIE PODATKU NALEŻNEGO		Podstawa opodatkowania w zł
1. Dostawa towarów oraz świadczenie usług na terytorium kraju, zwolnione od podatku	10.	655
2. Dostawa towarów oraz świadczenie usług poza terytorium	11.	

K_10 = Delivery of goods and services with VAT exempt within the country:

- Customer VAT register: Domestic
- VAT type: VAT exempt (ZW)
- Row type: 1, 2, 3, 9

VAT Codes

VAT code	Name	Percent	VAT type
1	VAT 23%	23,00	
2	VAT 8%	8,00	
3	VAT 5%	5,00	
4	VAT exempt	0,00	VAT exempt
5	VAT 0	0,00	0% VAT
6	VAT NP/EU	0,00	Non-deductible

Register Invoices Directly [10228]

Order no: 10228 | Cust: 4 | POLSKA SP. Z O.O. | Inv. no: 857

Pos.	T	Part number	Name	Qty.	Unit	Each	Disc.	Del. period	Amount	Standard price	CM	CR %	Avail. bal.
1		0004-383-271	SAMPLE	1,00	ST	555,00	0,0	20244	555,00	73,04	481,96	86,84	60,00

Extra row info... for row 1, pos 1, no. 0004-383-271

Account: 70302 | Order date: 2020-06-11 | Ordered qty: 1,00 | Total (PLN): 555,00 | CM: 481,96

VAT code: 4 | Revision: AA | Including VAT: 555,00 | CR: 86,84 %

Weight: 2 VAT 8% (8,00), 3 VAT 5% (5,00), **4 VAT exempt (0,00)**, 5 VAT 0 (0,00), 6 VAT NP/EU (0,00)

K_11 Sales of all SERVICES outside the country (EU, Export):

- Customer VAT register: EU/Export
- VAT type: VAT exempt (ZW), 0%, Non-deductible (NP)
- Row type: 3 (Service row)

Sales of GOODS outside the country:

- Customer VAT register: EU/Export
- VAT type: VAT exempt (ZW), Non-deductible (NP)
- Row type: 1, 2, 9

K_12 Services within EU (WDU) included in K_11:

- Customer VAT register: EU
- VAT type: Non-deductible (NP)
- Row type: 3
- This will appear in K_11 and K_12
- Services within EU that are VAT exempt and 0% rate will not be included

K_13 All domestic sales (goods, services, tools, etc.) with VAT rate 0%:

- Customer VAT register: Domestic
- VAT type: 0%
- Row type: All

Register Invoices Directly [10231]

Order no: 10231 1 Cust: 4

Main Rows Invoice 10231 / 1

Pos.	T	Part number	Name
1	1	004-383-271	Air duct, FR
2	2		service
3	3	01A	transport cost EU
4	4	CTT00004000	Console Operator LHD

K_14 Sales of goods included in K_13:

- Customer VAT register: Domestic
- VAT type: 0%
- Row type: 1, 2, 9

K_15 Net amount for domestic delivery and VAT 5%:

- Customer VAT register: Domestic or EU/Export with country code PL in the delivery address
- VAT rate: 5%
- Row type: 1, 2, 3, 9

K_16 VAT of K_15

K_17 Net amount for domestic delivery and VAT 8%:

- Customer VAT register: Domestic or EU/Export with country code PL in the delivery address
- VAT rate: 8%
- Row type: 1, 2, 3, 9

K_18 VAT of K_17

K_19 Net amount for domestic delivery and VAT 23%:

- Customer VAT register: Domestic or EU/Export with country code PL in the delivery address
- VAT rate: 23%
- Row type: 1, 2, 3, 9

K_20 VAT of K_19

ATTENTION! There might be situations when you sell something to an EU/Export customer, but the delivery is made within the country (Poland). You must then keep in mind that these positions will be included in following positions (depending on VAT rate) K_15, K_16, K_17, K_18, K_19, K_20. In these situations, you should follow the delivery address which is equal to PL (country code) and VAT rate 23%, 8%, or 5%.

K_21 EU Sales (WDT) – All EU sales of goods

- Customer VAT register: EU

- VAT type: 0%
- Row type: 1, 2, 9

K_22 Export sales – All export sales of goods

- Customer VAT register: Export
- VAT type: 0%
- Row type: 1, 2, 9

K_23 NET purchase of goods from EU suppliers. The positions in the fields K_23, K24 will also be loaded to the fields K_42, K_43.

- Supplier VAT register: EU
- VAT rate: 23%
- VAT type: Normal
- Row type: 1, 2 (VAT type normal), 9

Also here it should be purchase: third-party trading for third receiver and second receiver:

The screenshot shows a form for 'Supplier inv:' with various fields. The 'Three-party' checkbox is highlighted with a red box. The fields include:

- Invoice type: 1 Debit invoice
- VAT type: 1
- Invoice date: 2020-09-16
- Prel. coding date: 2020-09-16
- Reception date: 2020-09-16
- Voucher date: 2020-09-16
- VAT date: 2020-09-16
- Pmt. terms: 30 days net
- VAT deduction: %
- Due date: [dropdown]
- Invoice amount: [input] SEK
- Conv. factor: 0,416600

Second receiver:

Purchase: Should be reported only in K_23 without K_24. Should not be reported in K_42 and K_43.

- Supplier VAT register: EU
- VAT type: 0%
- VAT type: Normal
- Row type: 1, 2 (VAT type normal), 9
- Checkbox in declaration K_66 should be manually marked

Sales: From second to third receiver. Should be reported in K_11.

Third receiver (purchase):

Purchase: K_23, K_24, K_42, and K_43. Handled just like regular goods.

If it concerns fix assets, it should be reported like this: K_23, K_24, K_40, and K_41 using the VAT type "Fix assets".

K_24 VAT of K_23 for purchase of goods from EU and third-party trading for third receiver. No VAT amount for third-party trading for second receiver.

K_27 Purchase of service from import outside EU. Use 23% VAT on these transactions and report it in K_27 and K_28. For input VAT, it will also be visible in K_42 and K_43.

Please remember to mark Reversed liability for payment:

Invoice amount:	1 000,00	PLN	
Rest amount:	1 000,00		
VAT code:	VAT 23%	<input checked="" type="checkbox"/>	Reversed liability for payment
VAT amount:	0,00		

- Supplier VAT register: Import
- VAT rate: 23%
- VAT type: Service
- Row type: 3, 2 (VAT type service)

The two positions below appear in K_27, K_28, K_42, and K_43.

Order no.	Amount	A	T	Part no.	Name	Arrived qty.	Unit	Arrival date	Each	%	V	Amount	Acct.	CC	CU	Project	M-order	Setu Pos.	Approved	VAT type	Rev. li.	pr	AT d
✓ New	0,00			2	New / 1																		
✓				001	USLUGA TRANSPORTOWA PL	1,00	SZT	2020-09-16	500,000,0	1	1	500,000,0	40301	€	110					4			
																				1			

K_28 VAT of K_27

K_29 Net purchase of services from EU suppliers. When you buy services from EU suppliers, you must report it in K_29 and K_30 as well as in the rows K_42 and K_43.

- Supplier VAT register: EU
- VAT rate: 23%
- Row type: 3, 2 (VAT type service)

K_30 VAT of K_29

Input VAT

K_40 Purchase of fixed assets – All purchase positions.

- Supplier VAT register: Domestic, EU, Import
- VAT type: 23%
- Row type: 1, 2, 3, 9
- VAT type: Fixed assets

Please note! If you register purchase of fix assets from EU using VAT rate 23%, it will also appear in the output VAT section in the correct fields.

K_41 VAT of K_40

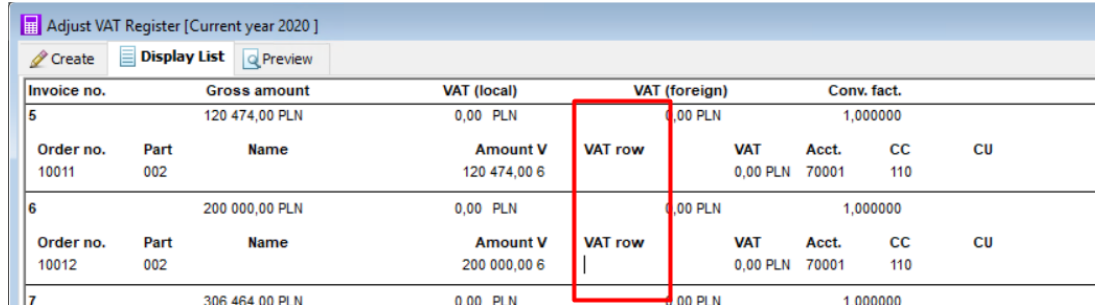
K_42 Net purchase of all transactions. Also includes import of goods where you register SAD or PZC documents for import, except for:

- VAT type: Fixed assets in K_40
- VAT rate with VAT type: Non-deductible will be excluded from JPK_V7M

Please see the section above regarding Output VAT, if you want to see how to register WNT (pl. Wewnętrzny Nabycie Towarów), WNU (pl. Wewnętrzny Nabycie Usług), and Import of service.

K_43 VAT of K_42

IMPORTANT! If you want to change already booked positions in JPK_V7M, this can be done in Accounting | Switch Year / Period | Adjust VAT Register. Here you select Sales or Purchase and then you select to adjust invoice rows:



The screenshot shows the 'Adjust VAT Register [Current year 2020]' window. It features a table with columns for Invoice no., Gross amount, VAT (local), VAT (foreign), and Conv. fact. Below the main table, there are detailed rows for Order no., Part, Name, Amount V, VAT row, VAT, Acct., CC, and CU. A red box highlights the 'VAT row' column in the detailed rows.

Invoice no.	Gross amount	VAT (local)	VAT (foreign)	Conv. fact.				
5	120 474,00 PLN	0,00 PLN	0,00 PLN	1,000000				
Order no.	Part	Name	Amount V	VAT row	VAT	Acct.	CC	CU
10011	002		120 474,00 6		0,00 PLN	70001	110	
6	200 000,00 PLN	0,00 PLN	0,00 PLN	1,000000				
Order no.	Part	Name	Amount V	VAT row	VAT	Acct.	CC	CU
10012	002		200 000,00 6		0,00 PLN	70001	110	
7	306 464,00 PLN	0,00 PLN	0,00 PLN	1,000000				

If you want to show positions in two fields in JPK_V7M, for example in K_11 and K_12, you enter it like this "11,12" without using any spaces.