

JDG a VAT

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□ Introduction

Not every sole proprietorship (JDG) needs to register for VAT right away. In Poland, there is a **threshold for exemption from VAT** and a **list of sectors and situations in which registration for VAT is mandatory regardless of turnover**. It's important to know when you **are obligated to register** and when you can **operate as a non-VAT taxpayer**.

□ 1. VAT exemption – up to 200,000 PLN per year

As a JDG, **you do not have to register for VAT** if:

- Your **turnover from the sale of goods and services does not exceed 200,000 PLN gross per year**,
- You do not provide services or sell goods subject to **mandatory registration (exceptions - see below)**,
- You do not conduct **foreign activities with VAT-UE**.

□ If you start a business during the year, the limit is calculated proportionally:

200,000 PLN × (number of days until the end of the year / 365)

□ 2. When is registration for VAT mandatory?

You must **register as an active VAT taxpayer** if:

□ You exceed the limit of 200,000 PLN in turnover

- You must register **before making a sale that exceeds this threshold**.
- Registration is done on the **VAT-R form**.

□ You provide specific services or sell goods that exclude exemption

You must register from the first sale if you conduct:

Legal services - YES

Consulting services (e.g., tax, marketing) - YES

Jewelry services - YES

Trade in products made of precious metals, alcohol, cigarettes, perfumes -

YES

Online sales (e.g., Allegro, Amazon) – above the limit - YES

□ The list is **Article 113, section 13 of the VAT Act.**

□ 3. Voluntary VAT registration – when is it worth it?

You can register for VAT **voluntarily**, even if you are using the exemption, when:

- Your clients are **companies and institutions (B2B)** that **expect invoices with VAT**,
- You have **a lot of VAT costs** (e.g., investments, leasing, equipment purchases) that you want to deduct,
- You sell abroad (e.g., to the EU) – then **VAT-UE registration is necessary**,
- You plan to cooperate with foreign entities (e.g., Meta, Google, Amazon) – they require NIP-UE and active VAT.

□ Voluntary VAT = additional obligations: JPK_V7, declarations, deadlines.

□ 4. How to register for VAT?

□ Step by step:

1. Complete the **VAT-R form** – preferably online via ePUAP or in CEIDG,
2. Submit it **before the start of VAT liable activities**,
3. In some cases, the office may request additional documents (e.g., lease agreement, commercial agreements, confirmation of the business account),

4. The office may conduct **verification or a compliance visit**,
5. After approval, you will receive the status of "**active VAT taxpayer**" - you can check this in the **white list of VAT taxpayers**.

□ Since 2022 **VAT registration is free** (the fee of 170 PLN no longer applies).

□ **5. What is the difference between active VAT and exempt VAT?**

Issues invoices with VAT | Yes | No

Submits JPK_V7 | Yes | No

Deducts VAT from costs | Yes | No

Requires VAT records | Yes | Limited or simplified

Visible on the white list | Yes | No

□ **Legal basis**

- **Act on Goods and Services Tax (VAT)** - article 113, article 96
- **Regulation of the Minister of Finance on VAT exemptions**
- **Act on CEIDG and the Law on Entrepreneurs**
- **Tax Clarifications by the Ministry of Finance**

⇒ **Summary**

- You sell only B2B, turnover 200,000 PLN - Not mandatory
- You exceed 200,000 PLN per year - Mandatory
- You conduct advisory, jewelry, etc. activities - Mandatory
- You want to deduct VAT from costs - Voluntary
- You sell on Amazon / Meta / abroad | VAT and VAT-UE