

# JDG a VAT

Igor Kyrzewski · 25.05.2025 · Księgowość – JDG

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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 in **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