

Registration for VAT-UE

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▣ Introduction

If you run a sole proprietorship (JDG) and plan to provide **services or sell goods to contractors from other European Union countries**, you must register as a **VAT-UE taxpayer**. This is a separate procedure from national VAT registration and involves entering the **VIES (VAT Information Exchange System)**.

▣ 1. When do you need to register for VAT-UE?

▣ Registration for VAT-UE is mandatory when:

1. **You provide services to EU companies (B2B)** – e.g., marketing, IT, consulting, hosting, etc.,
2. **You buy or sell goods intra-community,**
3. **You receive invoices with reverse charge from the EU,**
4. **You use foreign platforms** (Meta, Google, Amazon, Upwork, etc.) – they often require an active **VAT-UE number**,
5. You want to issue an invoice with a note **"reverse charge"**.

▣ It does not matter whether you are **active or exempt VAT payer** – **VAT-UE applies to both groups**.

▣ 2. How to register for VAT-UE?

▣ Step by step:

1. **Register as a VAT taxpayer in Poland** (if you are not already) – form **VAT-R**, part C.1 (for national VAT).

2. Indicate in the application **registration for VAT-UE** – part C.2 of the VAT-R form.
3. Submit VAT-R to the tax office:
 - electronically via ePUAP, CEIDG, or
 - in person / by mail to the appropriate tax office.
4. After processing the application, your VAT number will gain activity in the **VIES** system.

☐ Your VAT-UE number will look like this:

PL1234567890

(NIP with the prefix **PL**)

☐ 3. Where to check if you are in VIES?

☐ On the European Commission's website:

https://ec.europa.eu/taxation_customs/vies/

Enter your contractor's or your own VAT number to check the status.

☐ Visibility in VIES = prerequisite for correctly applying the **0% VAT** rate in intra-community transactions!

☐ 4. Obligations after registering for VAT-UE

After registering:

- **Submitting VAT-UE summary information (VAT-UE form)** - only active VAT taxpayers for intra-community service transactions - **by the 25th day of the month** following the transaction
- **Issuing invoices with reverse charge** - B2B services to the EU - "reverse charge", without VAT
- **Checking contractor's VAT numbers in VIES** - every VAT-UE taxpayer - recommended for each transaction

☐ VAT-UE does not involve an additional tax – it is **informational and record-keeping obligation**.

☐ 5. What if you are VAT exempt?

You have the right (and often the obligation) to register for VAT-UE also **as a non-VAT taxpayer** if:

- you provide **B2B services to foreign clients**,
- you purchase goods from outside Poland (WNT),
- you settle services with Meta, Google, Amazon (so-called reverse charge).

☐ In this case, **you only register for VAT-UE** (part C.2 of VAT-R), but **you do not submit VAT-7 or JPK_V7 declarations**.

☐ Legal basis

- **VAT Act**, Art. 96, paras. 4–9
- **Regulation (EU) No. 904/2010** – VIES system
- **Tax explanations from the Ministry of Finance** – services for foreign companies
- EC website: https://ec.europa.eu/taxation_customs/vies/

📌 Summary

- You provide B2B services to the EU - Reverse charge – you must have a VAT-UE number
- You purchase goods from the EU - Registration and settlement of WNT
- You sell to a customer from the EU (company) - You can apply 0% VAT
- You are a non-VAT taxpayer, but cooperate with Meta/Amazon - VAT-UE registration required