

**VAT REGISTER OF SALES**

Supply of goods (sale) or provision of services - Goods and services types (GTU 01-13)			
NO.	Name in SAF-T_VAT	List of goods and services covered by obligatory indication (description)	List of goods and services covered by obligatory indication (short description)
1	GTU 01	Supply of alcoholic beverages - ethyl alcohol, beer, wine, fermented beverages and intermediate products as defined in the provisions on excise duty	Supply of alcoholic beverages
2	GTU 02	Goods referred to in art. 103 item 5aa of the VAT Act	Fuels
3	GTU 03	Supply of heating oil within the meaning of the provisions on excise duty and lubricating oils, other oils with CN codes from 2710 19 71 to 2710 19 99, excluding products with CN code 2710 19 85 (white oils, liquid paraffin) and plastic greases falling within the CN code 2710 19 99, lubricating oils of CN code 2710 20 90, lubricating preparations of CN heading 3403, excluding plastic lubricants of this heading	Oil and lubricants
4	GTU 04	Supply of tobacco products, dried tobacco, liquid for electronic cigarettes and innovative products within the meaning of the provisions on excise duty	Supply of tobacco products
5	GTU 05	Delivery of waste - only those specified in item 79-91 of Annex 15 of the VAT Act - wreckage - waste - recyclable materials	Supply of waste
6	GTU 06	Supply of electronic devices as well as parts and materials for them, exclusively specified in item 7-9, 59-63, 65, 66, 69 and 94-96 of Annex 15 of the VAT Act : - inks - toners - stretch foil - processors - hard disc drives (HDDs) - solid state drives (SSDs) - computers - mobile phones - game consoles - digital cameras and video camera - inks and toners cartridges - SSDs with software - movies and recordings - SSDs	Supply of electronic devices
7	GTU 07	Supply of vehicles and car parts with codes only CN 8701 - 8708 and CN 8708 1	Supply of vehicles and vehicle parts
8	GTU 08	Delivery of precious and base metals - only those specified in item 1-3 of Annex 12 to the Act and in item 12-25, 33-40, 45, 46, 56 and 78 of Annex 15 of the VAT Act: - Silver (including gold-plated or platinum-coated silver), either raw or semi-finished, or in powder form - Gold (including silver coated with gold or platinum), either raw or semi-finished, or in powder form - Platinum (including silver plated with gold or platinum), either raw or semi-finished, or in powder form - alloy and non-alloy steel products - bars - wires - unwrought gold and silver - jewelry parts - waste and scrap of base metal	Supply of precious and base metals
9	GTU 09	Supply of medicines and medical devices - medicinal products, foodstuffs for particular nutritional uses and medical devices covered by the notification obligation referred to in Art. 37av section 1 of the Act of 6 September 2001 - Pharmaceutical Law (Journal of Laws of 2019, item 499, as amended)	Supply of medicines and medical devices
10	GTU 10	Supply of buildings, structures and land	Supply of buildings
11	GTU 11	Provision of services in the scope of transferring greenhouse gas emission allowances referred to in the Act of 12 June 2015 on the greenhouse gas emission allowance trading system (Journal of Laws of 2018, item 1201 and 2538 and of 2019 items 730, 1501 and 1532)	Provision of services - gas emission

12	GTU 12	Provision of intangible services - exclusively: consulting, accounting, legal, management, training, marketing, head offices, advertising, market and public opinion research, in the field of scientific research and development works	Provision of intangible services
13	GTU 13	Provision of transport services and storage management - Section H PKWiU 2015 symbol ex 49.4, ex 52.1	Transport services and storage management
<b>Supply of goods (sale) or provision of services - type of transaction</b>			
NO.	Name in SAF-T_VAT	List of goods and services covered by obligatory indication (description)	List of goods and services covered by obligatory indication (short description)
1	SW	Delivery as part of the mail-order sale from the territory of the country, referred to in art. 23 of the VAT Act	Distance selling from the territory of the Country
2	EE	Provision of telecommunications, broadcasting and electronic services referred to in art. 28k of the VAT Act	Telecommunications
3	TP	Existing links between the buyer and the supplier of the goods or service provider referred to in art. 32 section 2 point 1 of the VAT Act	Related parties transactions
4	TT-WNT	Intra-Community acquisition of goods by the second most-taxable person as part of a three-party transaction under the simplified procedure referred to in Chapter XII, Chapter 8 of the VAT Act	Intra-Community acquisition as part of a three-party transaction
5	TT-D	The supply of goods outside the territory of the country by the second VAT payer under a tri-party transaction under the simplified procedure, referred to in chapter 8 of section XII of the VAT Act	Delivery of goods as part of a thri-party transaction
6	MR_T	The provision of tourism services taxed on the basis of a margin in accordance with art. 119 of the VAT Act	Tourism services taxed on the basis of a margin
7	MR_UZ	Supply of second-hand goods, works of art, collectors' items and antiques, taxed on the basis of a margin in accordance with art. 120 of the VAT Act	Second-hand goods, art, antiques
8	I_42	Intra-Community supply of goods after importation of these goods under customs procedure 42 (import)	Customs procedure 42 (import)
9	I_63	Intra-Community supply of goods after importation of these goods under customs procedure 63 (import)	Customs procedure 63 (import)
10	B_SPV	Transfer bonu jednego przeznaczenia dokonanego przez podatnika działającego we własnym imieniu, opodatkowanego zgodnie z art. 8a ust. 1 ustawy	Wydanie bonu
11	B_SPV_DO STAWA	Transfer of a single-purpose voucher made by a taxpayer acting on his own behalf, taxed in accordance with Art. 8a paragraph 1 of the VAT Act	Transfer by art. 8a paragraph 1 of the VAT Act
12	B_MPV_P ROWIZJA	Provision of brokering services and other services related to the transfer of multi-purpose vouchers, taxed in accordance with art. 8b paragraph 2 of the VAT Act	Brokering services of multi-purpose vouchers
13	MPP	<b>Split payment transaction</b>	<b>Split payment transaction</b>
<b>Supply of goods (sale) or provision of services - proof of sale</b>			
NO.	Name in SAF-T_VAT	List of goods and services covered by obligatory indication (description)	List of goods and services covered by obligatory indication (short description)
1	RO	Internal summary document including sales from cash registers	Internal summary document
2	WEW	Internal document	Internal document
3	FP	Invoice issued to the receipt, mentioned in art. 109 sec. 3d of the VAT Act	Invoice issued to the receipt by art. 109 sec. 3d

#### VAT REGISTER OF PURCHASE

<b>Purchase of goods or provision of service - type of transaction/ proof of sale</b>			
NO.	Name in SAF-T_VAT	List of goods and services covered by obligatory indication (description)	List of goods and services covered by obligatory indication (short description)
1	IMP	import transactions (IMP)—including simplified import as referred to in Art. 33(a) of the VAT Act.	Simplified Procedure Imports
2	MPP	<b>Split payment transaction</b>	<b>Split payment transaction</b>
3	VAT RR	VAT invoice referred to in art. 116 of the VAT Act	Invoice issued by flat-rate farne
4	WEW	Internal document	Internal document
5	MK	Invoice issued by a taxpayer who is a supplier of goods or services and who has chosen the cash accounting method specified in art. 21 of the VAT Act	cash accounting method