Accounting books
JPK_KR_PD

Information brochure on the structure of JPK_KR_PD (1)

November 2024 – 1st edition

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1. Introduction

As at 1 July 2018, all taxable persons who maintain tax books and generate accounting evidence in electronic form are obliged to transfer JPK_KR structures at the request of tax authorities.

In the legal situation as of 1 January 2025, taxable persons who maintain accounting books will be obliged to maintain those books using computer programs and submit them in the form of a standard audit file JPK_KR_PD.

Payers of corporate income tax [1] will be obliged to send JPK_KR_PD to the competent tax office **for the first time for the tax year**, and in the case of companies other than legal persons – for **the financial year**, beginning after: [2]

(1) **31 December 2024** – in the case of:
   (a) tax groups,
   (b) taxable persons and companies other than legal persons whose revenue earned in the previous tax year or financial year, respectively, exceeded the equivalent of EUR 50 million translated into the Polish zloty at the mid-exchange rate for euro quoted by the National Bank of Poland on the last business day of the previous tax year or financial year, respectively;

(2) **31 December 2025 –** in the case of taxable persons and companies other than legal persons required to submit JPK_VAT records referred to in the Value Added Tax Act [3];

(3) **31 December 2026 –** in the case of other taxable persons and companies other than legal persons.

In the case referred to in item 1, if the tax year or the financial year, as appropriate, for which JPK_KR_PD is to be submitted, ends before 31 December 2025, JPK_KR_PD should be sent by the end of March 2026.

The following persons are **exempt** from the aforementioned obligations:

- taxable persons subject to a tax exemption [4], except for family foundations;
- taxable persons entitled to submit a tax return in paper form [5];
- persons maintaining simplified records of revenue and costs.

Entities paying corporate income tax [6] will be obliged to send JPK_KR_PD to the competent tax office **for the first time for the tax year** beginning after: [7]

(1) **31 December 2025 –** in the case of entities which are required to submit JPK_VAT records referred to in the Value Added Tax Act [8];

(2) **31 December 2026** – in the case of entities other than those specified in item 1.

Deadlines for submitting the JPK_KR_PD file

Payers of corporate income tax submit JPK_KR_PD:

- by the closing date for submission of a return [9] or a declaration [10];
- companies other than legal persons whose partners include not only natural persons – by the end of the third month after the end of the financial year of those companies.

Payers of personal income tax submit JPK_KR_PD by the closing date for submission of a return [11].

How to submit JPK_KR_PD structures

By electronic communication means, in electronic form corresponding to the logical structure available in the Public Information Bulletin at the website of the office at the minister competent for public finance, in accordance with the rules specified in the regulation issued by the minister competent for public finance [12].

Who maintains accounting books [13]:

(1) commercial companies (partnerships and capital companies, including organisations) and civil-law partnerships, subject to item 2, and other legal persons, with the exception of the State Treasury and the National Bank of Poland;

(2) natural persons, civil-law partnerships established by natural persons, civil-law partnerships established by natural persons and inherited enterprises, general partnerships established by natural persons, partnerships and inherited enterprises operating pursuant to the Act on the Succession Management of a Natural Person's Enterprise and Other Facilities Relating to Succession of Enterprises, dated 5 July 2018 (Journal of Laws of 2021, item 170), if their net revenue from the sale of goods, products and financial operations for the previous financial year was at least the PLN equivalent of EUR 2,000,000;

(3) inherited enterprises operating pursuant to the Act on the Succession Management of a Natural Person's Enterprise and Other Facilities Relating to Succession of Enterprises, dated 5 July 2018, if the accounting books were maintained on the date preceding the opening of the succession;

(4) organisational units operating under to the Banking Law, law on trading in securities, regulations on the provision of crowdfunding services to economic undertakings, law on investment funds and management of alternative investment funds, law on insurance and reinsurance activity, law on cooperative savings and credit unions or law on the organisation and operation of pension funds, irrespective of their revenue;

(5) gminas, poviats, voivodeships and their associations, and:

(a) state, gmina, poviat and voivodeship public entities,

(b) gmina, poviat and voivodeship public establishments;

(6) organisational units without legal personality, with the exception of companies and partnerships referred to in items 1 and 2;

(7) branches and representative offices of foreign enterprises within the meaning of the Act on the Principles of Participation of Foreign Entrepreneurs and Other Foreign Persons in Economic Transactions in the Territory of the Republic of Poland, dated 6 March 2018 (Journal of Laws of 2022, item 470);

(8) entities not mentioned in items 1–6, if they receive grants or subsidies from the State budget, budgets of local government entities or special purpose funds for the performance of commissioned activities – from the beginning of the financial year in which the grants or subsidies were awarded.

If you are a natural person, a partner in a civil-law partnership established by natural persons, civil-law partnership established by natural persons and an inherited enterprise, general partnership established by natural persons or partnership, if you operate an inherited enterprise [14], you can apply the accounting rules specified in the Act also from the beginning of the following financial year. It is permitted if your net revenue from the sale of goods, products and financial operations for the previous financial year is lower than the PLN equivalent of EUR 2,000,000. In this case you notify of maintaining accounting books in the tax return filed for the tax year in which they were maintained. If the books were maintained by a civil-law partnership established by natural persons, a general partnership established by natural persons or a partnership, the information should be filed by all partners.

Rules of bookkeeping

Detailed rules are specified in Chapter 2 of the Accounting Act.

Accounting books comprise [15] accounting records, transactions (totals of relevant entries) and balances that make up:

- a journal,
- general ledger accounts,
- subsidiary ledger accounts,
- statement of general ledger transactions and account balances,
- statement of subsidiary ledger account balances,
- specification of assets, equity and liabilities (inventories).

Journal [16]

This is one of the basic elements of accounting books, in which economic events are recorded in chronological order, i.e. as they occur. Entries in the journal must be numbered in sequence and totals of entries (transactions) must be calculated on a continuous basis, while the manner of making entries

should make it possible to establish a unique link between such entries and accounting evidence.

In accordance with the adopted accounting policies you can:

(a) maintain only one journal for all business transactions, or

(b) maintain partial journals for particular types of business transactions (e.g. sales journal, purchase journal, bank journal, etc.).

Entries in each partial journal should be numbered in sequence, and a statement of transactions in those journals should be prepared at the end of each reporting period.

If you keep accounting books using a computer, an entry should automatically be assigned a number with which it is entered in the journal as well as the details of the person responsible for the contents of the entry.

General ledger accounts [17]

General ledger accounts contain systematic records of events. There is an obligation to record, on general ledger accounts, events recorded previously or at the same time in the journal, in accordance with the double-entry method. Records on a specific general ledger account are made in chronological order.

Subsidiary ledger accounts [18]

Subsidiary ledger accounts contain records that provide more details on the entries in general ledger accounts and supplement those entries. They are made on a systematic basis as a separated system of books, files (account sets), computer datasets, reconciled with balances and records on general ledger accounts.

In addition to, or instead of, monetary units, natural units may be used in subsidiary ledger accounts during the reporting period. In such a case, at the end of the reporting period, a statement of records made on subsidiary ledger accounts in natural units should be prepared and their value should be determined.

Statements of transactions and balances [19]

As at the end of each reporting period, and in no event less frequently than at the end of each month, you prepare a statement of transactions and balances based on the entries in the general ledger, including the following information:

(1) symbols or names of accounts;

(2) account opening balances, transactions for the reporting period and cumulatively from the beginning of the financial year, and account balances as at the end of the reporting period;

(3) totals of opening balances, transactions for the reporting period and cumulatively from the

beginning of the financial year, and account balances as at the end of the reporting period.

Transactions in the statement should be consistent with the transactions in the journal or transactions in the statement of partial journal transactions.

A statement of balances of all subsidiary ledger accounts is made at least as at the date of closing accounting books, and a statement of balances of the asset group subject to inventory-taking is made at least as at the inventory-taking date.

Fields (data) formats of JPK_KR_PD accounting books

General characteristics of the fields' format:

(1) the file format is XML;

(2) the character fields are alphanumerical fields. Small and capital letters and digits are allowed. Polish diacritics must be entered with the use of UTF-8 encoding. Special characters such as "/", "-", ":", "+" may be used in character fields. Special characters must meet the XML file format.

Most fields in the form are character fields. Fields containing e.g. an invoice number are also character fields;

(3) numeric fields are intended for numbers only. Values should be provided in the form of continuous sequences of digits; no separating marks (e.g. spaces) are allowed for thousands. A dot (".") is the only admissible decimal separator. Amounts in the JPK file should be rounded up to 2 decimal places (e.g. 12345.56);

(4) dates should be entered as YYYY-MM-DD, e.g. 2025-03-21;

(5) dates and time should be entered in one field only, i.e. the field intended for the date and time when the file is generated. The date and time format is YYYY-MM-DDTHH:MM:SS (e.g.: 2025-03-21T09:30:47Z; where T stands for "Time"). For the Universal Time (UTC), the letter "Z" (ZULU) should be added at the end;

(6) the tax identification number (NIP) of the entity filing the JPK file should be entered as a sequence of consecutive digits. Spaces or other characters are not allowed.

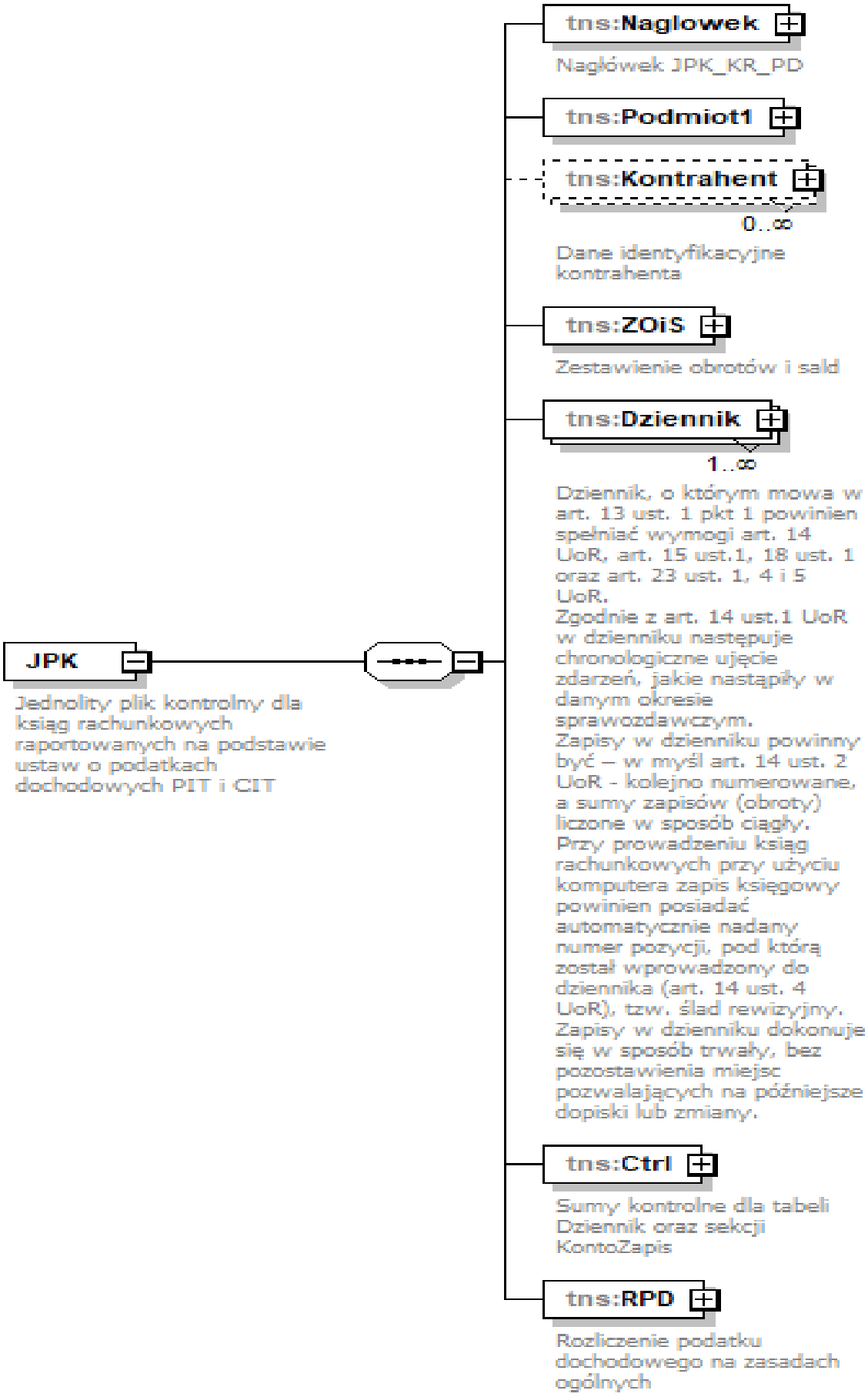
2. Main diagram of the JPK_KR_PD standard audit file

2.1. Structure of JPK_KR_PD

The JPK_KR_PD standard audit file consists of the following nodes: "Naglowek", "Podmiot1", "Kontrahent", "ZOiS", "Dziennik", "Ctrl" and "RPD".

The structure of the JPK_KR_PD standard audit file is presented in Diagram 1.

Diagram 1. Structure of the standard audit file JPK_KR_PD.



Jednolity plik kontrolny dla ksiąg rachunkowych raportowanych na podstawie ustaw o podatkach dochodowych PIT i CIT	Standard audit file for accounting books reported under the Personal Income Tax Act and the Corporate Income Tax Act
Nagłówek JPK_KR_PD	Heading of JPK_KR_PD
Dane identyfikacyjne kontrahenta	Data identifying the counterparty
Zestawienie obrotów i sald	Statement of transactions and balances
Dziennik, o którym mowa w art. 13 ust. 1 pkt 1 powinien spełniać wymogi art. 14 UoR, art. 15 ust.1, 18 ust. 1 oraz art. 23 ust. 1, 4 i 5 UoR. Zgodnie z art. 14 ust.1 UoR w dzienniku następuje chronologiczne ujęcie zdarzeń, jakie nastąpiły w danym okresie sprawozdawczym. Zapisy w dzienniku powinny być – w myśl art. 14 ust. 2 UoR - kolejno numerowane, a sumy zapisów (obroty) liczone w sposób ciągły. Przy prowadzeniu ksiąg rachunkowych przy użyciu komputera zapis księgowy powinien posiadać automatycznie nadany numer pozycji, pod którą został wprowadzony do dziennika (art. 14 ust. 4 UoR), tzw. ślad rewizyjny. Zapisy w dzienniku dokonuje się w sposób trwały, bez pozostawienia miejsc pozwalających na późniejsze dopiski lub zmiany.	A journal referred to in Article 13(1)(1) should meet the requirements of Article 14, Article 15(1), Article 18(1), Article 23(1), Article 23(4) and Article 23(5) of the Accounting Act. In accordance with Article 14(1) of the Accounting Act, a journal should record, in chronological order, the events which occur in a given reporting period. In accordance with Article 14(2) of the Accounting Act, entries in the journal should be numbered in sequence and totals of entries (transactions) should be calculated on a continuous basis. Where the accounting books are kept using a computer, an entry should automatically be assigned a number with which it is entered in the journal (Article 14(4) of the Accounting Act), a so-called audit trail. Entries in the journal are permanent and are made with no space left for any subsequent additions or amendments.
Sumy kontrolne dla tabeli Dziennik oraz sekcji KontoZapis	Checksums for the Dziennik table and the KontoZapis section
Rozliczenie podatku dochodowego na zasadach ogólnych	Settlement of income tax on general terms

2.2. Description of the JPK_KR_PD structure

The structure of the JPK_KR_PD standard audit file is described in Table 1.

Table 1. Description of the structure of the JPK_KR_PD standard audit file.

Node name	Node description
Naglowek	Data concerning the standard audit file (including the purpose of filing, period covered)
Podmiot1	Data identifying the entity filing a JPK_KR_PD file (tax identification number (NIP), REGON identification number, entity name and contact details)
Kontrahent	Data identifying the counterparty (optional field)
ZOiS	Statement of transactions and balances – contains fields reflecting the statement of transactions and balances resulting from the accounting books kept for the period covered by the JPK_KR_PD file
Dziennik	It contains fields reflecting the system journal(s), i.e. chronological record of events for the period covered by the JPK_KR_PD file
Ctrl	It contains five control fields for the period covered by JPK_KR_PD: total number of lines (records) in the Dziennik node, total amount (value) of business transactions shown in D_11 fields in the Dziennik node, total number of lines (records) shown in the KontoZapis node, total amount (value) of business transactions shown on the Debit side – in Z_4 fields in the KontoZapis node, total amount (value) of business transactions shown on the Credit side – in Z_7 fields in the KontoZapis node
RPD	Settlement of income tax on general terms

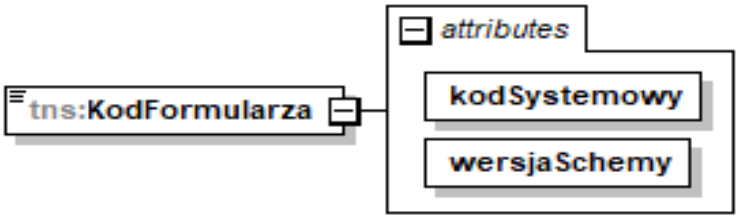
3. Header (Naglowek node)

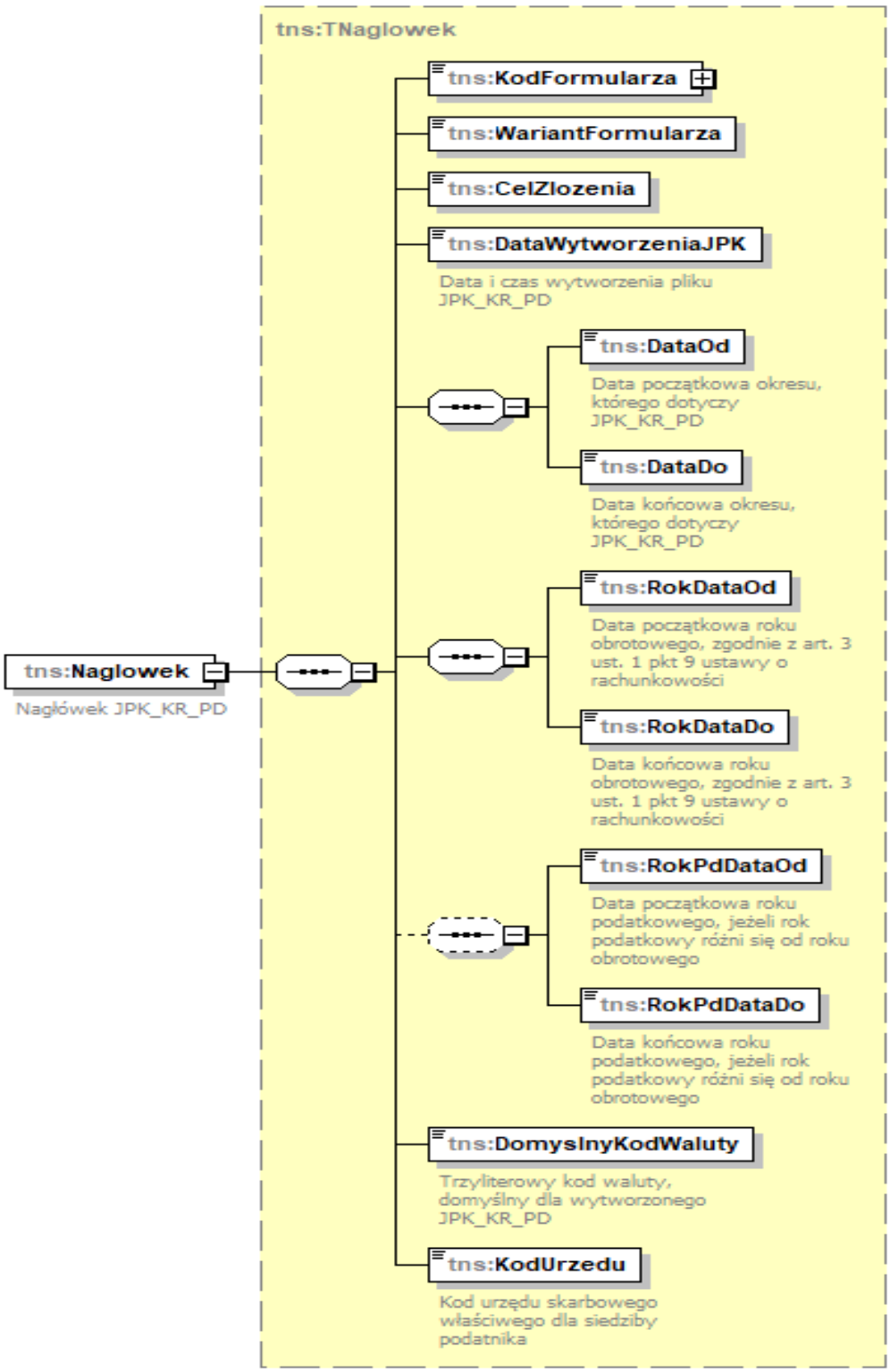
3.1. Structure

The “Naglowek” node consists of the following fields: “KodFormularza”, “WariantFormularza”, “CelZlozenia”, “DataWytworzeniaJPK”, “DataOd”, “DataDo”, “RokDataOd”, “RokDataDo”, “RokPdDataOd”, “RokPdDataDo”, “DomyslnyKodWaluty”, “KodUrzedu”. These fields specify the properties of the JPK_KR_PD standard audit file.

The structure of the Naglowek node is presented in Diagram 2.

Diagram 2. Structure of the Naglowek node.




tns:TNaglowek
tns:KodFormularza
tns:WariantFormularza
tns:CelZlozenia
tns:DataWytworzeniaJPK
Data i czas wytworzenia pliku JPK_KR_PD
tns:DataOd
Data początkowa okresu, którego dotyczy JPK_KR_PD
tns:DataDo
Data końcowa okresu, którego dotyczy JPK_KR_PD
tns:Naglowek
Nagłówek JPK_KR_PD
tns:RokDataOd
Data początkowa roku obrotowego, zgodnie z art. 3 ust. 1 pkt 9 ustawy o rachunkowości
tns:RokDataDo
Data końcowa roku obrotowego, zgodnie z art. 3 ust. 1 pkt 9 ustawy o rachunkowości
tns:RokPdDataOd
Data początkowa roku podatkowego, jeżeli rok podatkowy różni się od roku obrotowego
tns:RokPdDataDo
Data końcowa roku podatkowego, jeżeli rok podatkowy różni się od roku obrotowego
tns:DomyslnyKodWaluty
Trzyliterowy kod waluty, domyślny dla wytworzonego JPK_KR_PD
tns:KodUrzedu
Kod urzędu skarbowego właściwego dla siedziby podatnika

Nagłówek JPK_KR_PD	Heading of JPK_KR_PD
Data i czas wytworzenia pliku JPK_KR_PD	Date and time when the JPK_KR_PD file is generated
Data początkowa okresu, którego dotyczy JPK_KR_PD	Start date of the period covered by the JPK_KR_PD file
Data końcowa okresu, którego dotyczy JPK_KR_PD	End date of the period covered by the JPK_KR_PD file
Data początkowa roku obrotowego, zgodnie z art. 3 ust. 1 pkt 9 ustawy o rachunkowości	Start date of the financial year in accordance with Article 3(1)(9) of the Accounting Act
Data końcowa roku obrotowego, zgodnie z art. 3 ust. 1 pkt 9 ustawy o rachunkowości	End date of the financial year in accordance with Article 3(1)(9) of the Accounting Act
Data początkowa roku podatkowego, jeżeli rok podatkowy różni się od roku obrotowego	Start date of the financial year, if the tax year is different from the financial year
Data końcowa roku podatkowego, jeżeli rok podatkowy różni się od roku obrotowego	End date of the financial year, if the tax year is different from the financial year
Trzyliterowy kod waluty, domyślny dla wytworzonego JPK_KR_PD	Three-letter currency code, default for the generated JPK_KR_PD
Kod urzędu skarbowego właściwego dla siedziby podatnika	Code of the tax office competent for the registered office of the taxable person

3.2. Description of the structure

The structure of the Naglowek node is described in Table 2.

Table 2. Description of the structure of the Naglowek node.

Field name	Field description
KodFormularza	This field stores two attributes of the KodFormularza element: • kodSystemowy: JPK_KR_PD (1) (JPK code) • wersjaSchemy: 1-0 (version of file structure)
WariantFormularza	This field contains schema (data structure version) designation . The current value is: 1.
CelZlozenia	The field contains the identification of the purpose of filing: • 1 - filing the JPK file for the first time, • 2 - filing a correction of the JPK file
DataWytworzeniaJPK	Date and time when the JPK_KR_PD file is generated (e.g. 2025-03-21T09:30:47Z)
DataOd	Start date of the period covered by the JPK_KR_PD file (e.g. 2025-01-01)
DataDo	End date of the period covered by the JPK_KR_PD file (e.g. 2025-01-31)
RokDataOd	Designation of the start date of the financial year (year-month-date) from which JPK_KR_PD is filed – in accordance with Article 3(1)(9) of the Accounting Act
RokDataDo	Designation of the end date of the financial year (year-month-date) to which JPK_KR_PD is filed – in accordance with Article 3(1)(9) of the Accounting Act
RokPdDataOd	Start date of the financial year – to be completed, if the tax year is different from the financial year
RokPdDataDo	End date of the financial year – to be completed if the tax year is different from the financial year
DomyslnyKodWaluty	Designation of the currency in which the values in the JPK_KR_PD file are given. It is a three-letter currency code in the ISO-4217 standard

KodUrzedu	Designation of the code of the tax office competent for the registered office of the taxable person.

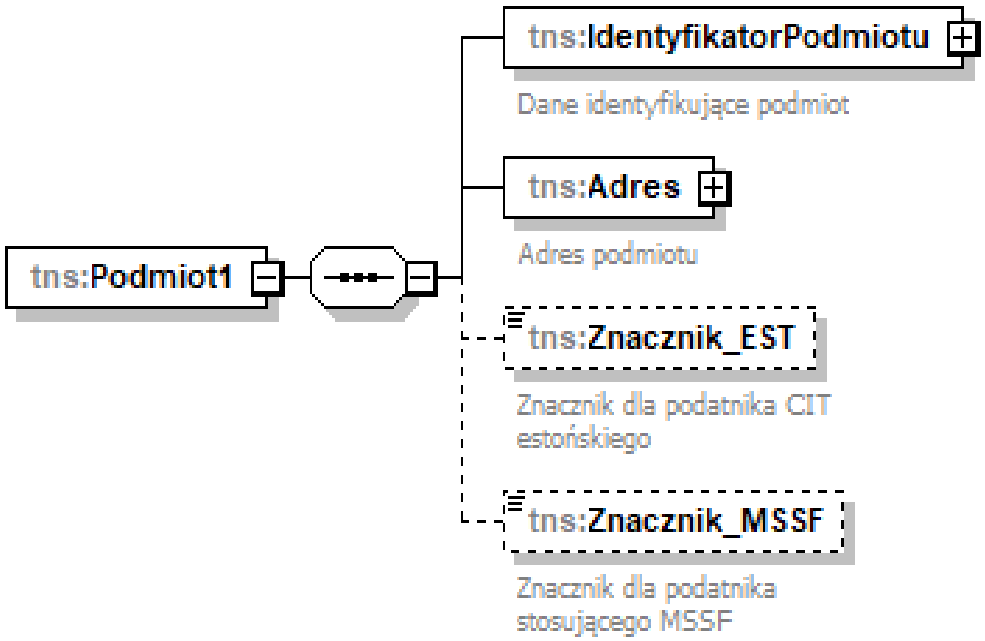
4. Entity filing JPK_KR_PD (Podmiot1 node)

4.1. Structure

The Podmiot1 node consists of the following nodes: “IdentyfikatorPodmiotu” and “Adres” as well as the following fields: “Znacznik_EST” and “Znacznik_MSSF”. These include information characterising the entity filing the JPK_KR_PD file.

The structure of the Podmiot1 node is presented in Diagram 3.

Diagram 3. Structure of the Podmiot1 node.



Dane identyfikujące podmiot	Data identifying the entity
Adres podmiotu	Address of the entity
Znacznik dla podatnika CIT estońskiego	Label for a taxable person subject to Estonian CIT
Znacznik dla podatnika stosującego MSSF	Label for a taxable person applying IFRSs

4.2. Description of the structure

The structure of the Podmiot1 node is described in Table 3.

Table 3. Description of the structure of the Podmiot1 node.

Node/field name	Node/field description
IdentyfikatorPodmiotu	Data identifying the entity

Adres	Address of the entity (in Poland or abroad)
Znacznik_EST	Label for the Estonian CIT (optional field)
Znacznik_MSSF	Label for a taxable person applying International Financial Reporting Standards (IFRSs) (optional field)

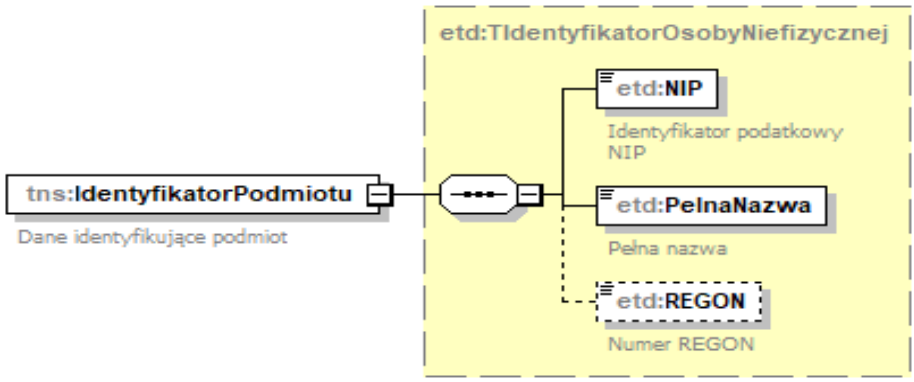
4.3. Data identifying the entity (IdentyfikatorPodmiotu node)

4.3.1. Structure

The IdentyfikatorPodmiotu node consists of the following fields: “NIP”, “PelnaNazwa” and “REGON”.

The structure of the IdentyfikatorPodmiotu node is presented in Diagram 4.

Diagram 4. Structure of the IdentyfikatorPodmiotu node.



Dane identyfikujące podmiot	Data identifying the entity
Identyfikator podatkowy NIP	Tax identification number (NIP)
Pełna nazwa	Full name
Numer REGON	REGON number

4.3.2. Description of the structure

The structure of the IdentyfikatorPodmiotu node is described in Table 4.

Table 4. Description of the structure of the IdentyfikatorPodmiotu node.

Field name	Field description
NIP	Tax identification number
PelnaNazwa	Full name (character field, up to 240 characters)

REGON	REGON identification number (optional field)

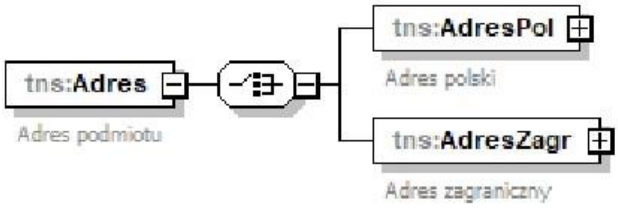
4.4. Address of the entity (Adres node)

4.4.1. Structure

The Adres node consists of the following nodes: “AdresPol” and “AdresZagr”.

Diagram 5 illustrates the structure of the Adres node.

Diagram 5. Structure of the Adres node.



Adres podmiotu	Address of the entity
Adres polski	Address in Poland
Adres zagraniczny	Address abroad

4.4.2. Description of the structure

The structure of the Adres node is described in Table 5.

Table 5. Description of the structure of the Adres node.

Node name	Node description
AdresPol	Address of the entity in Poland
AdresZagr	Address of the entity abroad

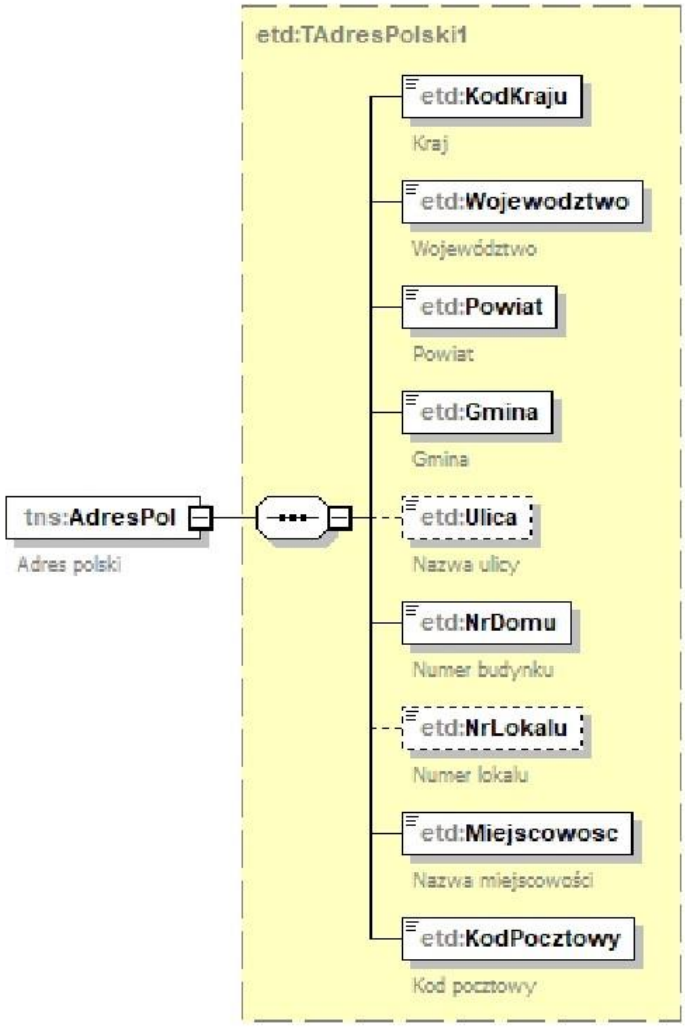
4.4.3. Address of the entity in Poland (AdresPol node)

4.4.3.1. Structure

The AdresPol node consists of the following fields: “KodKraju”, “Wojewodztwo”, “Powiat”, “Gmina”, “Ulica”, “NrDomu”, “NrLokalu”, “Miejscowosc” and “KodPocztowy”.

Diagram 6 illustrates the structure of the AdresPol node.

Diagram 6. Structure of the AdresPol node.



Adres polski	Address in Poland
Kraj	Country
Województwo	Voivodeship
Powiat	Poviat
Gmina	Gmina
Nazwa ulicy	Street name
Numer budynku	Building number
Numer lokalu	Flat number
Nazwa miejscowości	City/town name
Kod pocztowy	Postal code

4.4.3.2. Description of the structure

The structure of the AdresPol node is described in Table 6.

Table 6. Description of the structure of the AdresPol node.

Field name	Field description
KodKraju	The field comprises a two-letter country code according to the glossary embedded in the schema

Wojewodztwo	The field includes the name of the voivodeship
Powiat	The field includes the name of the poviat
Gmina	The field includes the name of the gmina
Ulica	Street name (optional field)
NrDomu	Building number
NrLokalu	Flat number (optional field)
Miejscowosc	City/town name
KodPocztowy	Postal code

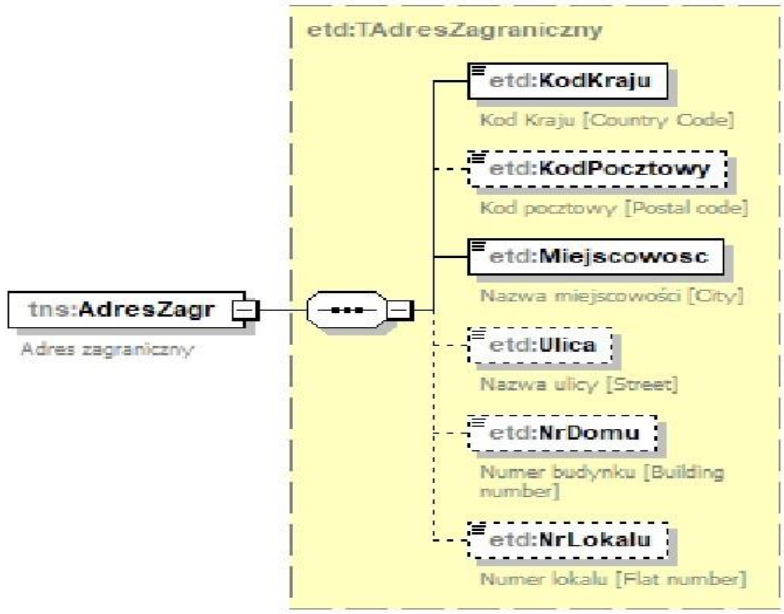
4.4.4. Address of the entity abroad (AdresZagr node)

4.4.4.1. Structure

The AdresZagr node consists of the following fields: “KodKraju”, “KodPocztowy”, “Miejscowosc”, “Ulica”, “NrDomu” and “NrLokalu”.

Diagram 7 illustrates the structure of the AdresZagr node.

Diagram 7. Structure of the AdresZagr node.



Adres zagraniczny	Address abroad

4.4.4.2. Description of the structure

The structure of the AdresZagr node is described in Table 7.

Table 7. Description of the structure of the AdresZagr node.

Field name	Field description
KodKraju	The field comprises a two-letter country code according to the glossary embedded in the schema
KodPocztowy	Postal code (optional field)
Miejscowosc	City name
Ulica	Street name (optional field)
NrDomu	Building number (optional field)
NrLokalu	Flat number (optional field)

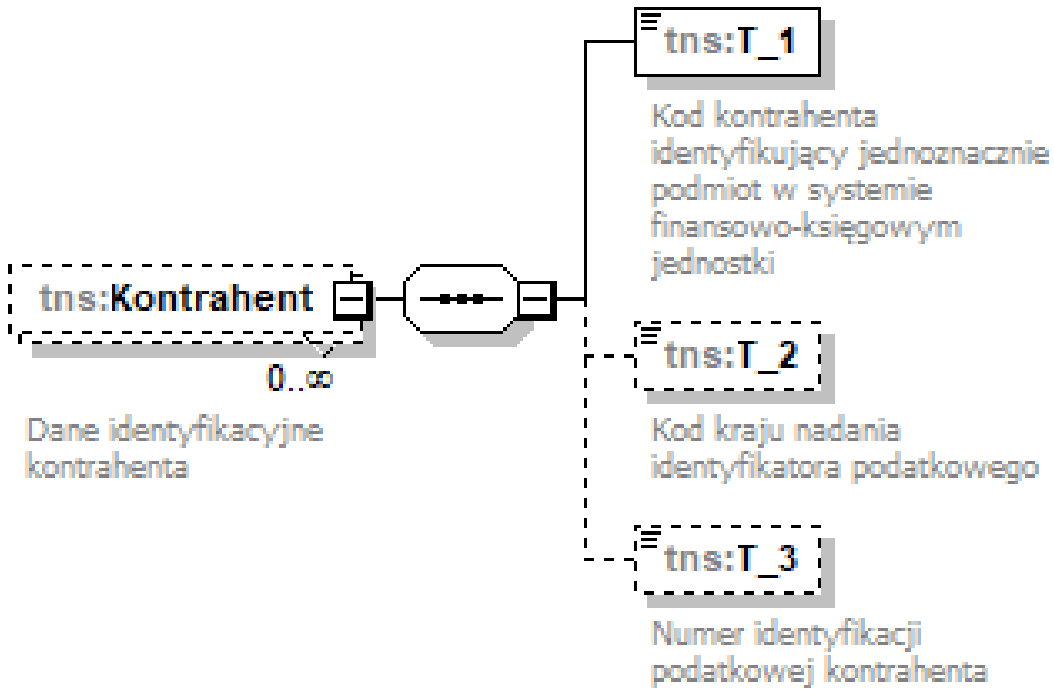
5. Counterparty (Kontrahent node)

5.1. Structure

The Kontrahent node includes identification data of particular counterparties and for each of them the following fields are available: “T_1”, “T_2” and “T_3”.

The structure of the Kontrahent node is presented in Diagram 8.

Diagram 8. Structure of the Kontrahent node.



Dane identyfikacyjne kontrahenta	Data identifying the counterparty

Kod kontrahenta identyfikujący jednoznacznie podmiot w systemie finansowo-księgowym jednostki	Counterparty code which provides unique identification of an undertaking in the financial and accounting system of the entity
Kod kraju nadania identyfikatora podatkowego	Code of the country where the tax identification number has been assigned
Numer identyfikacji podatkowej kontrahenta	Tax identification number of the counterparty

5.2. Description of the structure

The structure of the Kontrahent node is described in Table 8.

Table 8. Description of the structure of the Kontrahent node.

Field name	Field description
T_1	Counterparty code which enables unique identification of an undertaking in the financial and accounting system of the entity – character field (up to 256 characters)
T_2	Code of the country where the counterparty's tax identification number has been assigned (optional field). A two-letter code of the country where the counterparty's tax identification number has been assigned should be provided. If there is no country code, the field is left empty.
T_3	Tax identification number of the counterparty (optional field). Provide the number which enables identification of the counterparty, without the letter country code. The filing should specify counterparties with which business transactions were executed in the period for which JPK_KR_PD is filed.

6. Statement of transactions and balances (ZOiS node)

6.1. Structure

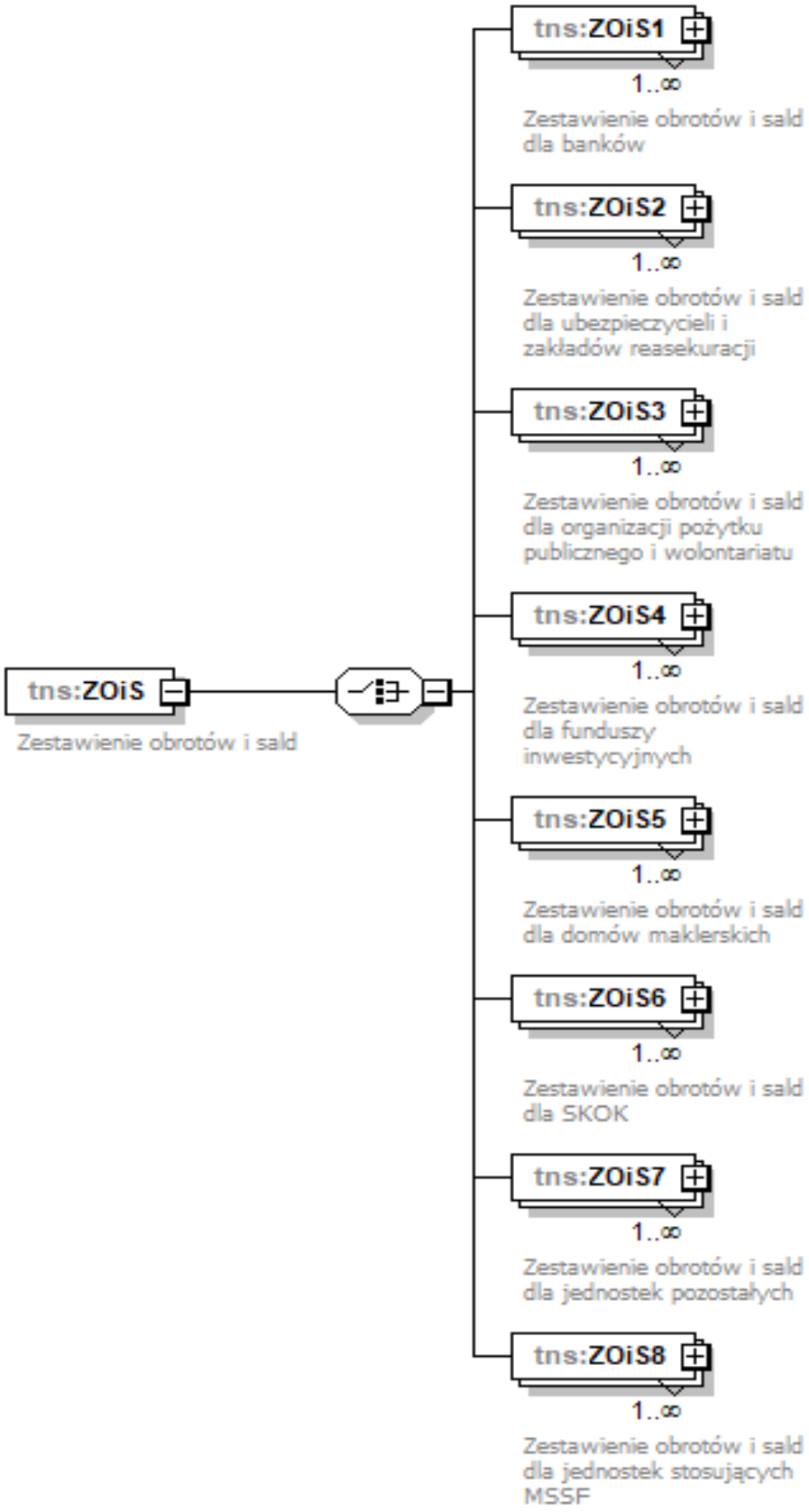
The ZOiS node consists of nodes numbered from "ZOiS1" to "ZOiS8", which are dedicated to 8 different types of entities.

The nodes include data relating to ledger accounts kept by the entity. Entries in a given account relate to entries in the ultimate analytical accounts.

The level of detail of the extension of the statement of transactions and balances will depend on the corporate chart of accounts of a given entity.

The structure of the ZOiS node is presented in Diagram 9.

Diagram 9. Structure of the ZOiS node.

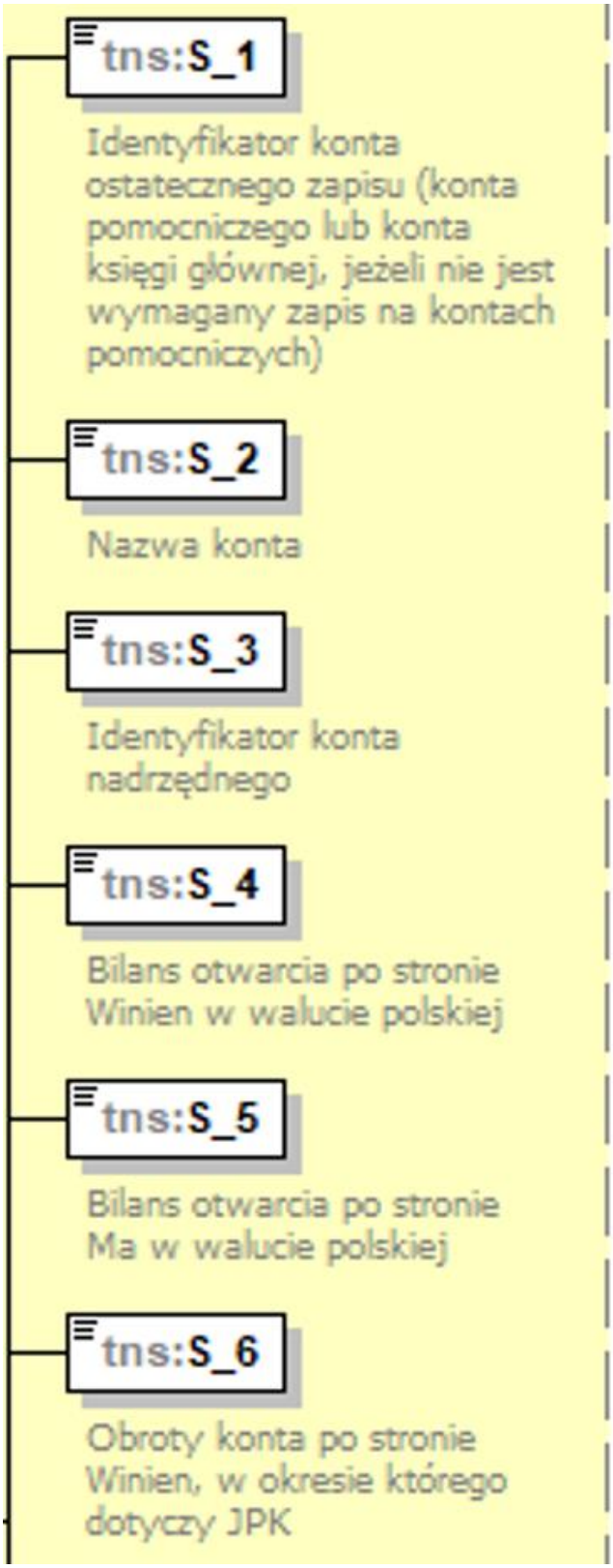


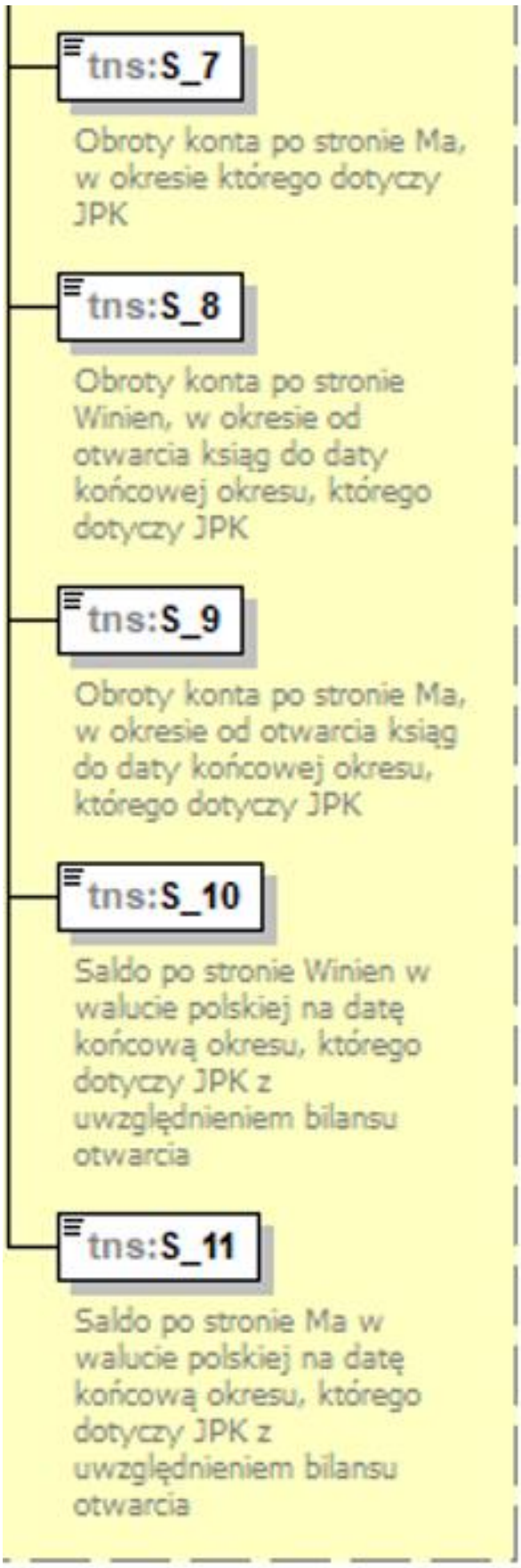
Zestawienie obrotów i sald	Statement of transactions and balances
Zestawienie obrotów i sald dla banków	Statement of transactions and balances for banks

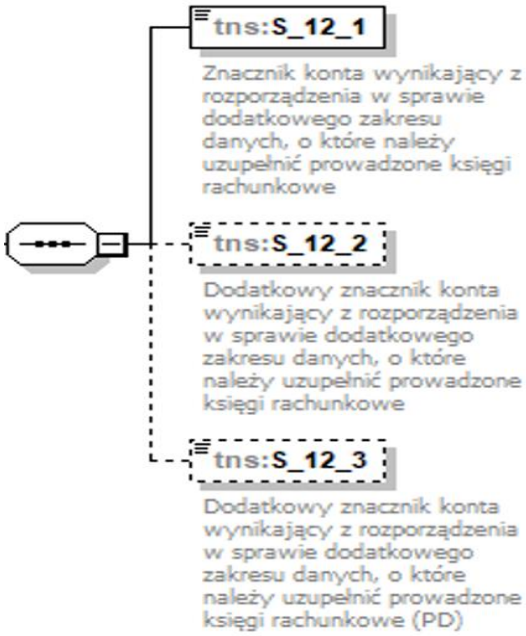
Zestawienie obrotów i sald dla ubezpieczycieli i zakładów reasekuracji	Statement of transactions and balances for insurance and reinsurance undertakings
Zestawienie obrotów i sald dla organizacji pożytku publicznego i wolontariatu	Statement of transactions and balances for public benefit and voluntary service organisations
Zestawienie obrotów i sald dla funduszy inwestycyjnych	Statement of transactions and balances for investment funds
Zestawienie obrotów i sald dla domów maklerskich	Statement of transactions and balances for brokerage houses
Zestawienie obrotów i sald dla SKOK	Statement of transactions and balances for cooperative savings and credit unions
Zestawienie obrotów i sald dla jednostek pozostałych	Statement of transactions and balances for other entities
Zestawienie obrotów i sald dla jednostek stosujących MSSF	Statement of transactions and balances for entities applying IFRSs

Each node in the ZOiS1–ZOiS8 range contains the same set of fields.

Diagram 10. Set of fields for each node in the ZOiS1–ZOiS8 range.


tns:S_1
Identyfikator konta ostatecznego zapisu (konta pomocniczego lub konta księgi głównej, jeżeli nie jest wymagany zapis na kontach pomocniczych)
tns:S_2
Nazwa konta
tns:S_3
Identyfikator konta nadrzędnego
tns:S_4
Bilans otwarcia po stronie Winien w walucie polskiej
tns:S_5
Bilans otwarcia po stronie Ma w walucie polskiej
tns:S_6
Obroty konta po stronie Winien, w okresie którego dotyczy JPK


tns:S_7
Obroty konta po stronie Ma, w okresie którego dotyczy JPK
tns:S_8
Obroty konta po stronie Winien, w okresie od otwarcia ksiąg do daty końcowej okresu, którego dotyczy JPK
tns:S_9
Obroty konta po stronie Ma, w okresie od otwarcia ksiąg do daty końcowej okresu, którego dotyczy JPK
tns:S_10
Saldo po stronie Winien w walucie polskiej na datę końcową okresu, którego dotyczy JPK z uwzględnieniem bilansu otwarcia
tns:S_11
Saldo po stronie Ma w walucie polskiej na datę końcową okresu, którego dotyczy JPK z uwzględnieniem bilansu otwarcia



Identyfikator konta ostatecznego zapisu (konta pomocniczego lub konta księgi głównej, jeżeli nie jest wymagany zapis na kontach pomocniczych)	Identifier of the final entry account (subsidiary ledger account or general ledger account, if no entry is required on subsidiary ledger accounts)
Nazwa konta	Account name
Identyfikator konta nadrzędnego	Identifier of a master account
Bilans otwarcia po stronie Winien w walucie polskiej	Opening balance on the Debit side in Polish zloty
Bilans otwarcia po stronie Ma w walucie polskiej	Opening balance on the Credit side in Polish zloty
Obroty konta po stronie Winien, w okresie którego dotyczy JPK	Turnover on the account on the Debit side in the period covered by JPK
Obroty konta po stronie Ma, w okresie którego dotyczy JPK	Turnover on the account on the Credit side in the period covered by JPK
Obroty konta po stronie Winien, w okresie od otwarcia ksiąg do daty końcowej okresu, którego dotyczy JPK	Turnover on the account on the Debit side in the period from the opening of accounting books to the end date of the period covered by JPK
Obroty konta po stronie Ma, w okresie od otwarcia ksiąg do daty końcowej okresu, którego dotyczy JPK	Turnover on the account on the Credit side in the period from the opening of accounting books to the end date of the period covered by JPK
Saldo po stronie Winien w walucie polskiej na datę końcową okresu, którego dotyczy JPK z uwzględnieniem bilansu otwarcia	Balance on the Debit side in Polish zloty as at the end date of the period covered by JPK, including the opening balance

Saldo po stronie Ma w walucie polskiej na datę końcową okresu, którego dotyczy JPK z uwzględnieniem bilansu otwarcia	Balance on the Credit side in Polish zloty as at the end date of the period covered by JPK, including the opening balance
Znacznik konta wynikający z rozporządzenia w sprawie dodatkowego zakresu danych, o które należy uzupełnić prowadzone księgi rachunkowe	Account label resulting from the regulation on additional scope of data to be included in accounting books
Dodatkowy znacznik konta wynikający z rozporządzenia w sprawie dodatkowego zakresu danych, o które należy uzupełnić prowadzone księgi rachunkowe	Additional account label resulting from the regulation on additional scope of data to be included in accounting books
Dodatkowy znacznik konta wynikający z rozporządzenia w sprawie dodatkowego zakresu danych, o które należy uzupełnić prowadzone księgi rachunkowe (PD)	Additional account label resulting from the regulation on additional scope of data to be included in accounting books (PD)

6.2. Description of the structure

Table 9 includes a description of the structure of the ZOiS node.

Table 9. Description of the structure of the ZOiS node.

Node name	Node description
ZOiS1	Statement of transactions and balances for banks
ZOiS2	Statement of transactions and balances for insurance and reinsurance undertakings
ZOiS3	Statement of transactions and balances for public benefit and voluntary service organisations
ZOiS4	Statement of transactions and balances for investment funds
ZOiS5	Statement of transactions and balances for brokerage houses
ZOiS6	Statement of transactions and balances for cooperative savings and credit unions
ZOiS7	Statement of transactions and balances for other entities
ZOiS8	Statement of transactions and balances for entities applying IFRSs

Table 10 includes a description of each node in the ZOiS1–ZOiS8 range.

Table 10. Description of fields for each node in the ZOiS1–ZOiS8 range.

Field name	Field description
S_1	Identifier of the final entry account (subsidiary ledger account or general ledger account, if no entry is required on subsidiary ledger accounts) (character field, e.g. “011-4-1”)
S_2	Account name (character field, e.g. “passenger cars”)
S_3	Identifier of a master account (character field)
S_4	Opening balance on the Debit side in Polish zloty (numeric field)
S_5	Opening balance on the Credit side in Polish zloty (numeric field)
S_6	Turnover on the account on the Debit side in the period covered by JPK (numeric field)
S_7	Turnover on the account on the Credit side in the period covered by JPK (numeric field)
S_8	Turnover on the account on the Debit side in the period from the opening of accounting books to the end date of the period covered by JPK (numeric field)
S_9	Turnover on the account on the Credit side in the period from the opening of accounting books to the end date of the period covered by JPK (numeric field)
S_10	Balance on the Debit side in Polish zloty as at the end date of the period covered by JPK, including the opening balance (numeric field)
S_11	Balance on the Credit side in Polish zloty at the end date of the period covered by JPK, including the opening balance (numeric field)
S_12_1	Account label resulting from the regulation on additional scope of data to be included in accounting books (optional field for entities applying IFRSs)
S_12_2	Additional account label resulting from the regulation on additional scope of data to be included in accounting books (optional field)
S_12_3	Additional account label resulting from the regulation on additional scope of data to be included in accounting books (PD) (optional field)

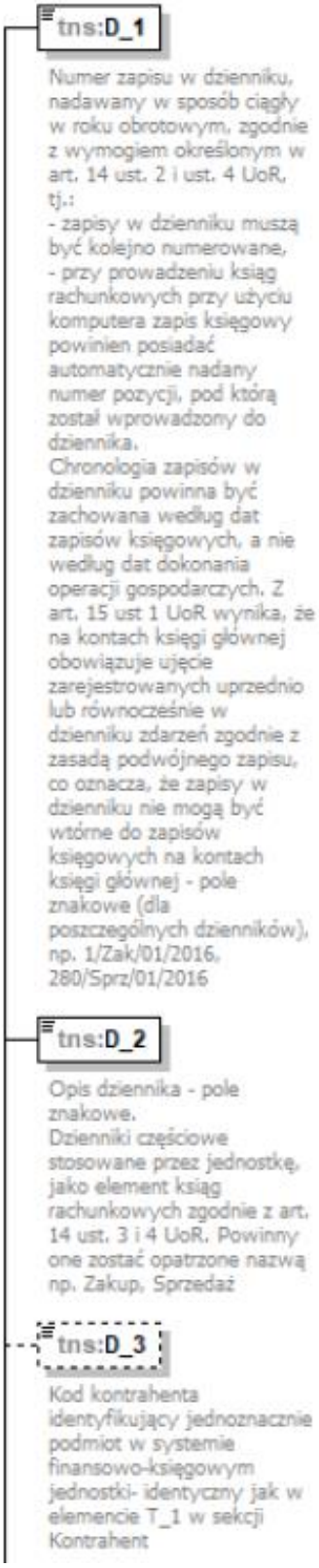
7. Journal (Dziennik node)

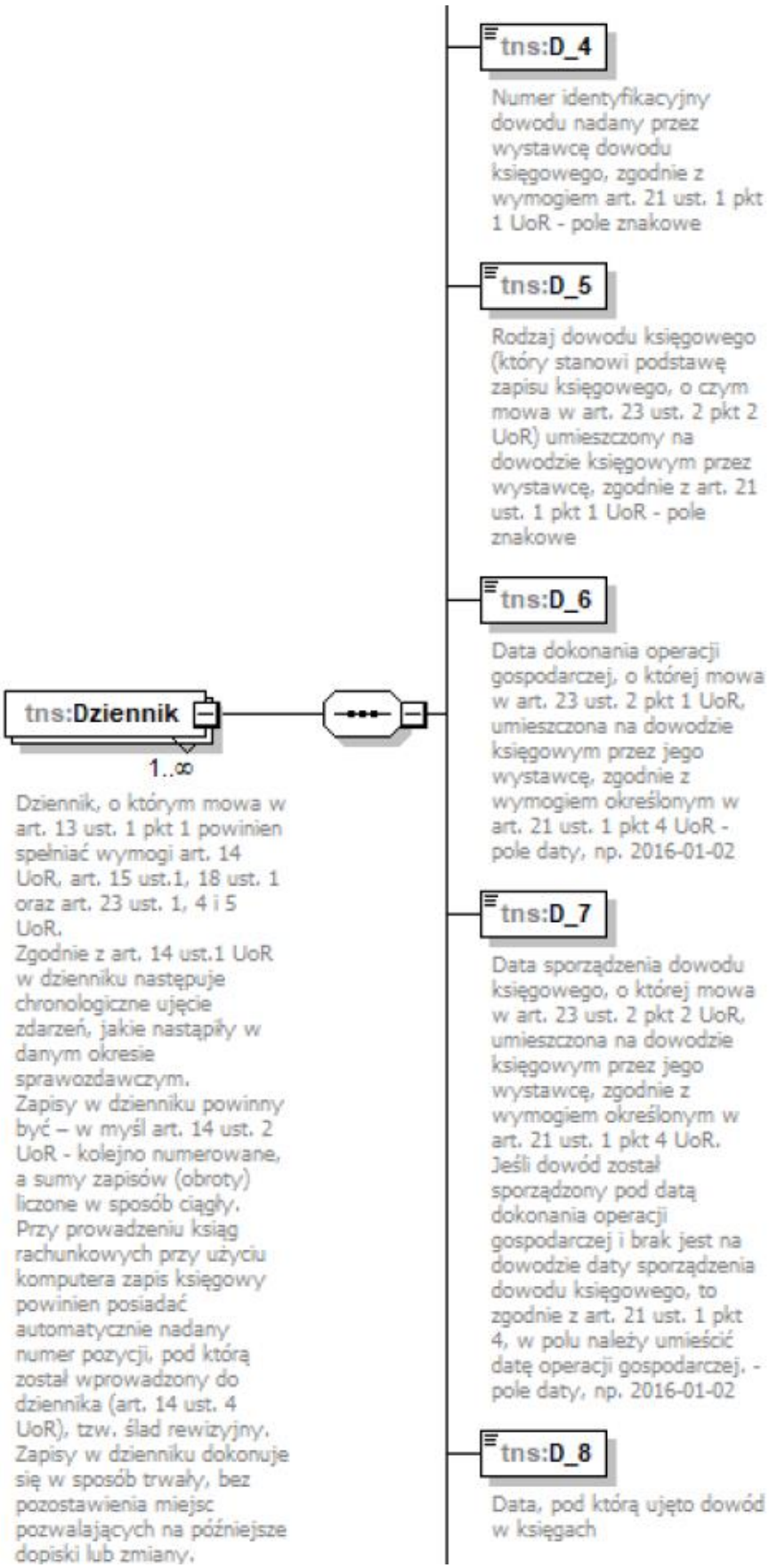
7.1. Structure

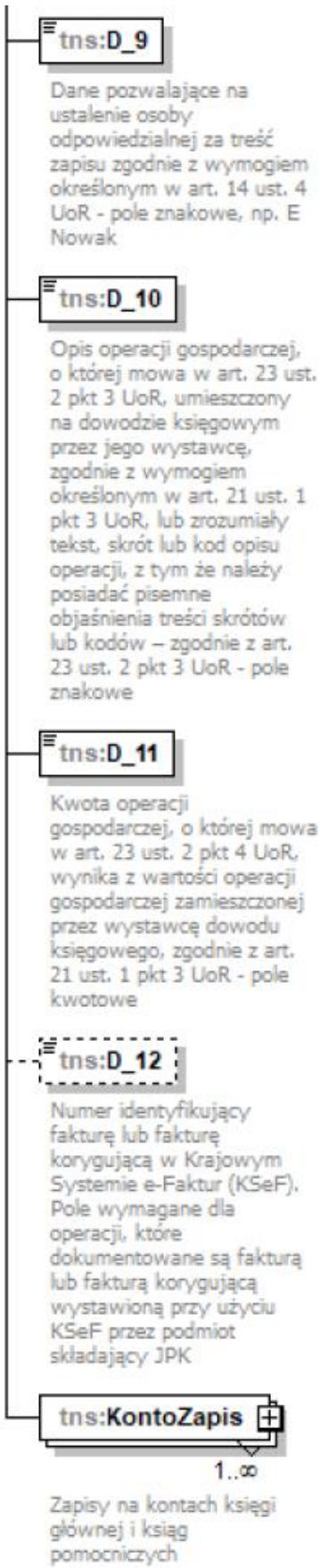
A journal referred to in Article 13(1)(1) of the Accounting Act should meet the requirements set out in Article 14, Article 15(1), Article 18(1), Article 23(1), Article 23(4) and Article 23(5) of the Accounting Act. In accordance with Article 14(1) of the Accounting Act, a journal should record, in chronological order, the events which occur in a given reporting period. In accordance with Article 14(2) of the Accounting Act, entries in the journal should be numbered consecutively and totals of entries (transactions) should be calculated on a continuous basis. Where the accounting books are kept using a computer, an entry should automatically be assigned a number with which it is entered in the journal (Article 14(4) of the Accounting Act), a so-called audit trail. Entries in the journal are permanent and are made with no space left for any subsequent additions or amendments.

The structure of the Dziennik node is illustrated in Diagram 11.

Diagram 11. Structure of the Dziennik node.




tns:Dziennik
1..∞
Dziennik, o którym mowa w art. 13 ust. 1 pkt 1 powinien spełniać wymogi art. 14 UoR, art. 15 ust.1, 18 ust. 1 oraz art. 23 ust. 1, 4 i 5 UoR.
Zgodnie z art. 14 ust.1 UoR w dzienniku następuje chronologiczne ujęcie zdarzeń, jakie nastąpiły w danym okresie sprawozdawczym.
Zapisy w dzienniku powinny być – w myśl art. 14 ust. 2 UoR - kolejno numerowane, a sumy zapisów (obroty) liczone w sposób ciągły.
Przy prowadzeniu ksiąg rachunkowych przy użyciu komputera zapis księgowy powinien posiadać automatycznie nadany numer pozycji, pod którą został wprowadzony do dziennika (art. 14 ust. 4 UoR), tzw. ślad rewizyjny.
Zapisy w dzienniku dokonuje się w sposób trwały, bez pozostawienia miejsc pozwalających na późniejsze dopiski lub zmiany.
tns:D_4
Numer identyfikacyjny dowodu nadany przez wystawcę dowodu księgowego, zgodnie z wymogiem art. 21 ust. 1 pkt 1 UoR - pole znakowe
tns:D_5
Rodzaj dowodu księgowego (który stanowi podstawę zapisu księgowego, o czym mowa w art. 23 ust. 2 pkt 2 UoR) umieszczony na dowodzie księgowym przez wystawcę, zgodnie z art. 21 ust. 1 pkt 1 UoR - pole znakowe
tns:D_6
Data dokonania operacji gospodarczej, o której mowa w art. 23 ust. 2 pkt 1 UoR, umieszczona na dowodzie księgowym przez jego wystawcę, zgodnie z wymogiem określonym w art. 21 ust. 1 pkt 4 UoR - pole daty, np. 2016-01-02
tns:D_7
Data sporządzenia dowodu księgowego, o której mowa w art. 23 ust. 2 pkt 2 UoR, umieszczona na dowodzie księgowym przez jego wystawcę, zgodnie z wymogiem określonym w art. 21 ust. 1 pkt 4 UoR. Jeśli dowód został sporządzony pod datą dokonania operacji gospodarczej i brak jest na dowodzie daty sporządzenia dowodu księgowego, to zgodnie z art. 21 ust. 1 pkt 4, w polu należy umieścić datę operacji gospodarczej. - pole daty, np. 2016-01-02
tns:D_8
Data, pod którą ujęto dowód w księgach


tns:D_9
Dane pozwalające na ustalenie osoby odpowiedzialnej za treść zapisu zgodnie z wymogiem określonym w art. 14 ust. 4 UoR - pole znakowe, np. E Nowak
tns:D_10
Opis operacji gospodarczej, o której mowa w art. 23 ust. 2 pkt 3 UoR, umieszczony na dowodzie księgowym przez jego wystawcę, zgodnie z wymogiem określonym w art. 21 ust. 1 pkt 3 UoR, lub zrozumiały tekst, skrót lub kod opisu operacji, z tym że należy posiadać pisemne objaśnienia treści skrótów lub kodów – zgodnie z art. 23 ust. 2 pkt 3 UoR - pole znakowe
tns:D_11
Kwota operacji gospodarczej, o której mowa w art. 23 ust. 2 pkt 4 UoR, wynika z wartości operacji gospodarczej zamieszczonej przez wystawcę dowodu księgowego, zgodnie z art. 21 ust. 1 pkt 3 UoR - pole kwotowe
tns:D_12
Numer identyfikujący fakturę lub fakturę korygującą w Krajowym Systemie e-Faktur (KSeF). Pole wymagane dla operacji, które dokumentowane są fakturą lub fakturą korygującą wystawioną przy użyciu KSeF przez podmiot składający JPK
tns:KontoZapis
1..∞
Zapisy na kontach księgi głównej i ksiąg pomocniczych

Dziennik, o którym mowa w art. 13 ust. 1 pkt 1 powinien spełniać wymogi art. 14 UoR, art. 15 ust.1, 18 ust. 1 oraz art. 23 ust. 1, 4 i 5 UoR. Zgodnie z art. 14 ust.1 UoR w dzienniku następuje chronologiczne ujęcie zdarzeń, jakie nastąpiły w danym okresie sprawozdawczym. Zapisy w dzienniku powinny być – w myśl art. 14 ust. 2 UoR - kolejno numerowane, a sumy zapisów (obroty) liczone w sposób ciągły. Przy prowadzeniu ksiąg rachunkowych przy użyciu komputera zapis księgowy powinien posiadać automatycznie nadany numer pozycji, pod którą został wprowadzony do dziennika (art. 14 ust. 4 UoR), tzw. ślad rewizyjny. Zapisy w dzienniku dokonuje się w sposób trwały, bez pozostawienia miejsc pozwalających na późniejsze dopiski lub zmiany.	A journal referred to in Article 13(1)(1) should meet the requirements of Article 14, Article 15(1), Article 18(1), Article 23(1), Article 23(4) and Article 23(5) of the Accounting Act. In accordance with Article 14(1) of the Accounting Act, a journal should record, in chronological order, the events which occur in a given reporting period. In accordance with Article 14.2 of the Accounting Act, entries in the journal should be numbered consecutively and totals of entries (transactions) should be calculated on a continuous basis. Where the accounting books are kept using a computer, an entry should automatically be assigned a number with which it is entered in the journal (Article 14(4) of the Accounting Act), a so-called audit trail. Entries in the journal are permanent and are made with no space left for any subsequent additions or amendments.
Numer zapisu w dzienniku, nadawany w sposób ciągły w roku obrotowym, zgodnie z wymogiem określonym w art. 14 ust. 2 i ust. 4 UoR, tj.: - zapisy w dzienniku muszą być kolejno numerowane, - przy prowadzeniu ksiąg rachunkowych przy użyciu komputera zapis księgowy powinien posiadać automatycznie nadany numer pozycji, pod którą został wprowadzony do dziennika. Chronologia zapisów w dzienniku powinna być zachowana według dat zapisów księgowych, a nie według dat dokonania operacji gospodarczych. Z art. 15 ust 1 UoR wynika, że na kontach księgi głównej obowiązuje ujęcie zarejestrowanych uprzednio lub równocześnie w dzienniku zdarzeń zgodnie z zasadą podwójnego zapisu, co oznacza, że zapisy w dzienniku nie mogą być wtórne do zapisów księgowych na kontach księgi głównej - pole znakowe (dla poszczególnych dzienników), np. 1/Zak/01/2016, 280/Sprz/01/2016	Number of entry in the journal assigned in sequence during a financial year in accordance with the requirement specified in Article 14(2) and Article 14(4) of the Accounting Act, i.e.: - entries in the journal must be numbered in sequence, - where the accounting books are kept using a computer, an entry should automatically be assigned a number with which it is entered in the journal. The chronology of entries in the journal should reflect the dates on which entries are made and not the dates of business transactions. Article 15(1) of the Accounting Act specifies that entries in general ledger accounts must be made for events recorded previously or simultaneously in the journal in accordance with the double-entry method, which means that entries in the journal cannot be secondary to the entries made in general ledger accounts – character field (for particular journals), e.g. 1/Zak/01/2016, 280/Sprz/01/2016

Opis dziennika - pole znakowe. Dzienniki częściowe stosowane przez jednostkę, jako element ksiąg rachunkowych zgodnie z art. 14 ust. 3 i 4 UoR. Powinny one zostać opatrzone nazwą np. Zakup, Sprzedaż	Journal description – character field. Partial journals used by an entity as an element of accounting books in accordance with Article 14(3) and Article 14(4) of the Accounting Act. These should be named for instance Zakup (Purchase), Sprzedaż (Sale)
Kod kontrahenta identyfikujący jednoznacznie podmiot w systemie finansowo-księgowym jednostki- identyczny jak w elemencie T_1 w sekcji Kontrahent	Counterparty code which provides unique identification of an undertaking in the financial and accounting system of the entity – the same as in T_1 element in the Kontrahent section
Numer identyfikacyjny dowodu nadany przez wystawcę dowodu księgowego, zgodnie z wymogiem art. 21 ust. 1 pkt 1 UoR - pole znakowe	Identification number of accounting evidence assigned by its issuer as required by Article 21(1)(1) of the Accounting Act – character field
Rodzaj dowodu księgowego (który stanowi podstawę zapisu księgowego, o czym mowa w art. 23 ust. 2 pkt 2 UoR) umieszczony na dowodzie księgowym przez wystawcę, zgodnie z art. 21 ust. 1 pkt 1 UoR - pole znakowe	Type of accounting evidence (which is the basis of an entry, as referred to in Article 23(2)(2) of the Accounting Act) identified on the accounting evidence by the issuer in accordance with Article 21(1)(1) of the Accounting Act – character field
Data dokonania operacji gospodarczej, o której mowa w art. 23 ust. 2 pkt 1 UoR, umieszczona na dowodzie księgowym przez jego wystawcę, zgodnie z wymogiem określonym w art. 21 ust. 1 pkt 4 UoR - pole daty, np. 2016-01-02	Date of a business transaction referred to in Article 23(2)(1) of the Accounting Act, identified on the accounting evidence by the issuer as required by Article 21(1)(4) of the Accounting Act – date field, e.g. 2016-01-02
Data sporządzenia dowodu księgowego, o której mowa w art. 23 ust. 2 pkt 2 UoR, umieszczona na dowodzie księgowym przez jego wystawcę, zgodnie z wymogiem określonym w art. 21 ust. 1 pkt 4 UoR. Jeśli dowód został sporządzony pod datą dokonania operacji gospodarczej i brak jest na dowodzie daty sporządzenia dowodu księgowego, to zgodnie z art. 21 ust. 1 pkt 4, w polu należy umieścić datę operacji gospodarczej. - pole daty, np. 2016-01-02	Date of preparation of the accounting evidence referred to in Article 23(2)(2) of the Accounting Act, identified on the accounting evidence by the issuer as required by Article 21(1)(4) of the Accounting Act. If the evidence is prepared prior to the date of the business transaction and no date of preparation of the accounting evidence is provided thereon, in accordance with Article 21(1)(4), the date of the business transaction should be entered in the field – data field, e.g. 2016-01-02
Data, pod którą ujęto dowód w księgach	Date with which the evidence is entered in the books
Dane pozwalające na ustalenie osoby odpowiedzialnej za treść zapisu zgodnie z wymogiem określonym w art. 14 ust. 4 UoR - pole znakowe, np. E Nowak	Data enabling identification of the person responsible for the contents of the entry as required in Article 14(4) of the Accounting Act – character field, e.g. E Nowak

Opis operacji gospodarczej, o której mowa w art. 23 ust. 2 pkt 3 UoR, umieszczony na dowodzie księgowym przez jego wystawcę, zgodnie z wymogiem określonym w art. 21 ust. 1 pkt 3 UoR, lub zrozumiały tekst, skrót lub kod opisu operacji, z tym że należy posiadać pisemne objaśnienia treści skrótów lub kodów – zgodnie z art. 23 ust. 2 pkt 3 UoR - pole znakowe	Description of a business transaction referred to in Article 23(2)(3) of the Accounting Act, included on the accounting evidence by the issuer as required by Article 21(1)(3) of the Accounting Act, or comprehensible text, abbreviation or code of the transaction description, with the proviso that written explanations of the abbreviations or codes should be provided – in accordance with Article 23(2)(3) of the Accounting Act – character field
Kwota operacji gospodarczej, o której mowa w art. 23 ust. 2 pkt 4 UoR, wynika z wartości operacji gospodarczej zamieszczonej przez wystawcę dowodu księgowego, zgodnie z art. 21 ust. 1 pkt 3 UoR - pole kwotowe	Amount of a business transaction referred to in Article 23(2)(4) of the Accounting Act, resulting from the value of the business transaction identified by the issuer of accounting evidence in accordance with Article 21(1)(3) of the Accounting Act – numeric field
Numer identyfikujący fakturę lub fakturę korygującą w Krajowym Systemie e-Faktur (KSeF). Pole wymagane dla operacji, które dokumentowane są fakturą lub fakturą korygującą wystawioną przy użyciu KSeF przez podmiot składający JPK	Number identifying the invoice or correction invoice in the National e-Invoice System (KSeF). The field is required for transactions documented with an invoice or a correction invoice issued using the KseF by an entity filing the JPK
Zapisy na kontach księgi głównej i ksiąg pomocniczych	Entries in general ledger accounts and subsidiary ledger accounts

7.2. Description of the structure

Table 11 includes a description of the structure of the Dziennik node.

Table 11. Description of the structure of the Dziennik node.

Field/node name	Field/node description
D_1	Number of an entry in the journal assigned in sequence during a financial year in accordance with the requirement specified in Article 14(2) and Article 14(4) of the Accounting Act, i.e.: - entries in the journal must be numbered in sequence, - where the accounting books are kept using a computer, an entry should automatically be assigned a number with which it is entered in the journal. The chronology of entries in the journal should reflect the dates on which entries are made and not the dates of business transactions. Article 15(1) of the Accounting Act specifies that entries in general ledger accounts must be made for events recorded previously or simultaneously in the journal in accordance with the double-entry method, which means that entries in the journal cannot be secondary to the entries made in general ledger accounts – character field (for particular journals), e.g. "1/Zak/01/2025", "280/Sprz/01/2025"
D_2	Journal description – character field. Partial journals used by an entity as an element of accounting books in accordance with Article 14(3) and Article 14(4) of the Accounting Act. These should be named for instance "Zakup" (Purchase), "Sprzedaż" (Sale)
D_3	Counterparty code which provides unique identification of an undertaking in the financial and accounting system of the entity – the same as in theT_1 element in the Kontrahent section (optional field)
D_4	Identification number of accounting evidence assigned by its issuer as required by Article 21(1)(1) of the Accounting Act (character field)
D_5	Type of accounting evidence (which is the basis of an entry, as referred to in Article 23(2)(2) of the Accounting Act) identified on the accounting evidence by the issuer in accordance with Article 21(1)(1) of the Accounting Act (character field)
D_6	Date of business transaction referred to in Article 23(2)(1) of the Accounting Act, identified on the accounting evidence by the issuer as required by Article 21(1)(4) of the Accounting Act (date field, e.g. "2025-01-02")

D_7	Date of preparation of the accounting evidence referred to in Article 23(2)(2) of the Accounting Act, identified on the accounting evidence by the issuer as required by Article 21(1)(4) of the Accounting Act. If the evidence is prepared prior to the date of the business transaction and no date of preparation of the accounting evidence is provided thereon, in accordance with Article 21(1)(4), the date of the business transaction should be entered in the field (data field, e.g. "2016-01-02")
D_8	Date with which the evidence is entered in the books (data field, e.g. "2016-01-02")
D_9	Data enabling identification of the person responsible for the contents of the entry as required in Article 14(4) of the Accounting Act (character field, e.g. "Nowak")
D_10	Description of a business transaction referred to in Article 23(2)(3) of the Accounting Act, included on the accounting evidence by the issuer as required by Article 21(1)(3) of the Accounting Act, or comprehensible text, abbreviation or code of the transaction description, with the proviso that written explanations of the abbreviations or codes should be provided – in accordance with Article 23(2)(3) of the Accounting Act (character field, up to 512 characters)
D_11	Amount of a business transaction referred to in Article 23(2)(4) of the Accounting Act, resulting from the value of the business transaction identified by the issuer of accounting evidence in accordance with Article 21(1)(3) of the Accounting Act (numeric field)
D_12	Number identifying the invoice or correction invoice in the National e-Invoice System (KSeF). The field is required for transactions documented with an invoice or a correction invoice issued using the KseF by an entity filing the JPK (optional field)
KontoZapis	Entries in general ledger accounts and subsidiary ledger accounts

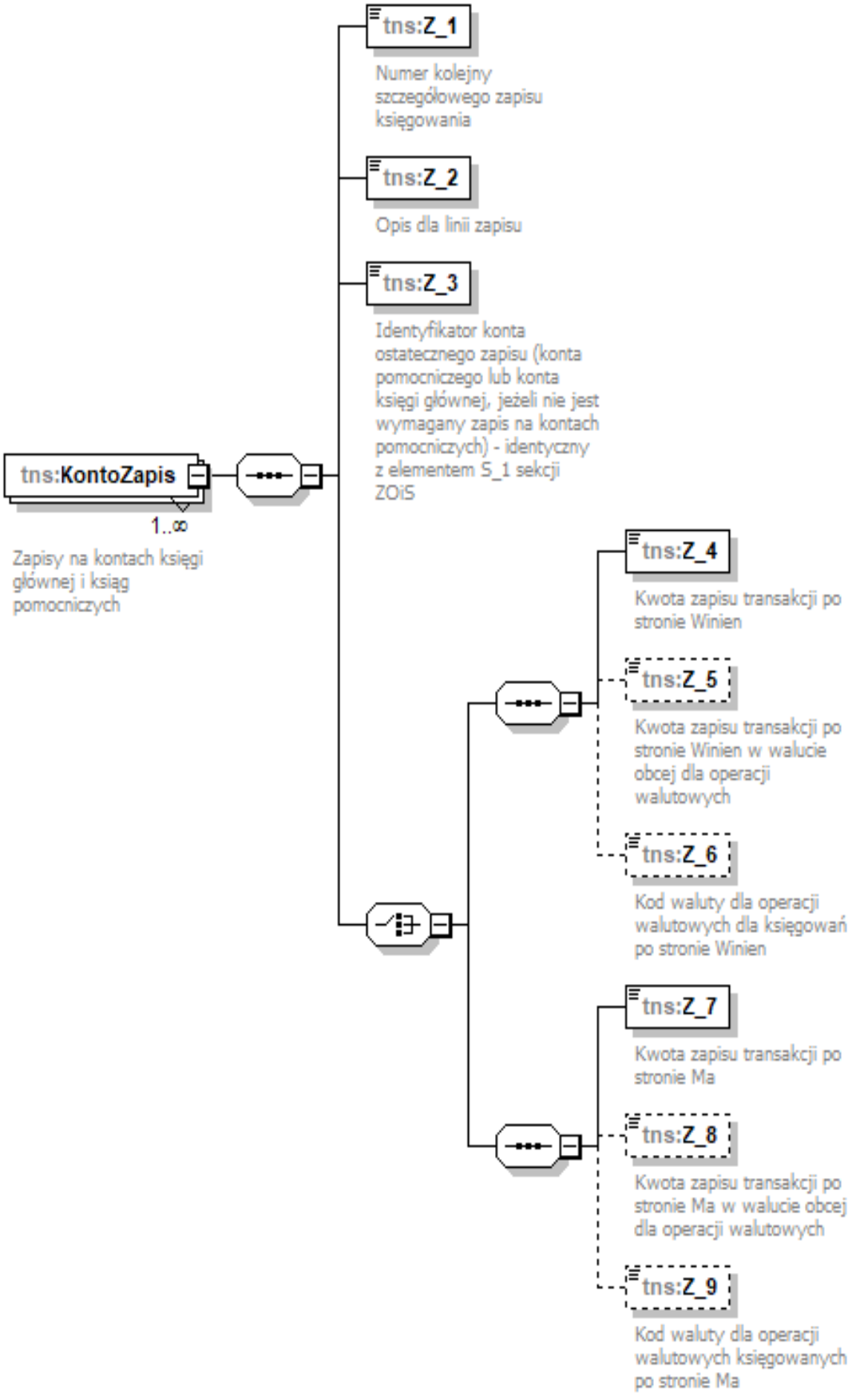
Each record (line) contains data which concerns a single entry in the Dziennik element.

7.3. Entries in general ledger accounts and subsidiary ledger accounts (KontoZapis node)

7.3.1. Structure

The structure of the KontoZapis node is presented in Diagram 12.

Diagram 12. Structure of the KontoZapis node.



Zapisy na kontach księgi głównej i ksiąg pomocniczych	Entries in general ledger accounts and subsidiary ledger accounts
Numer kolejny szczegółowego zapisu księgowania	Sequence number of a detailed accounting entry
Opis dla linii zapisu	Description of an entry line
Identyfikator konta ostatecznego zapisu (konta pomocniczego lub konta księgi głównej, jeżeli nie jest wymagany zapis na kontach pomocniczych) - identyczny z elementem S_1 sekcji ZOiS	Identifier of the final entry account (subsidiary ledger account or general ledger account, if no entry is required on subsidiary ledger accounts) - the same as the S_1 element in the ZOiS section
Kwota zapisu transakcji po stronie Winien	Amount of the entry of a transaction on the Debit side
Kwota zapisu transakcji po stronie Winien w walucie obcej dla operacji walutowych	Amount of the entry of a transaction on the Debit side in a foreign currency for foreign currency transactions
Kod waluty dla operacji walutowych dla księgowań po stronie Winien	Currency code for foreign currency transactions posted on the Debit side
Kwota zapisu transakcji po stronie Ma	Amount of the entry of a transaction on the Credit side
Kwota zapisu transakcji po stronie Ma w walucie obcej dla operacji walutowych	Amount of the entry of a transaction on the Credit side in a foreign currency for foreign currency transactions
Kod waluty dla operacji walutowych księgowanych po stronie Ma	Currency code for foreign currency transactions posted on the Credit side

7.3.2. Description of the structure

Table 12 includes a description of the structure of the KontoZapis node.

Table 12. Description of the structure of the KontoZapis node.

Field name	Field description
Z_1	Sequence number of a detailed accounting entry (character field, up to 256 characters)
Z_2	Description of an entry line (character field, up to 512 characters)
Z_3	Identifier of the final entry account (subsidiary ledger account or general ledger account, if no entry is required on subsidiary ledger accounts) – the same as the S_1 element in the ZOiS section (character field)
Z_4	Amount of the entry of a transaction on the Debit side (numeric field)

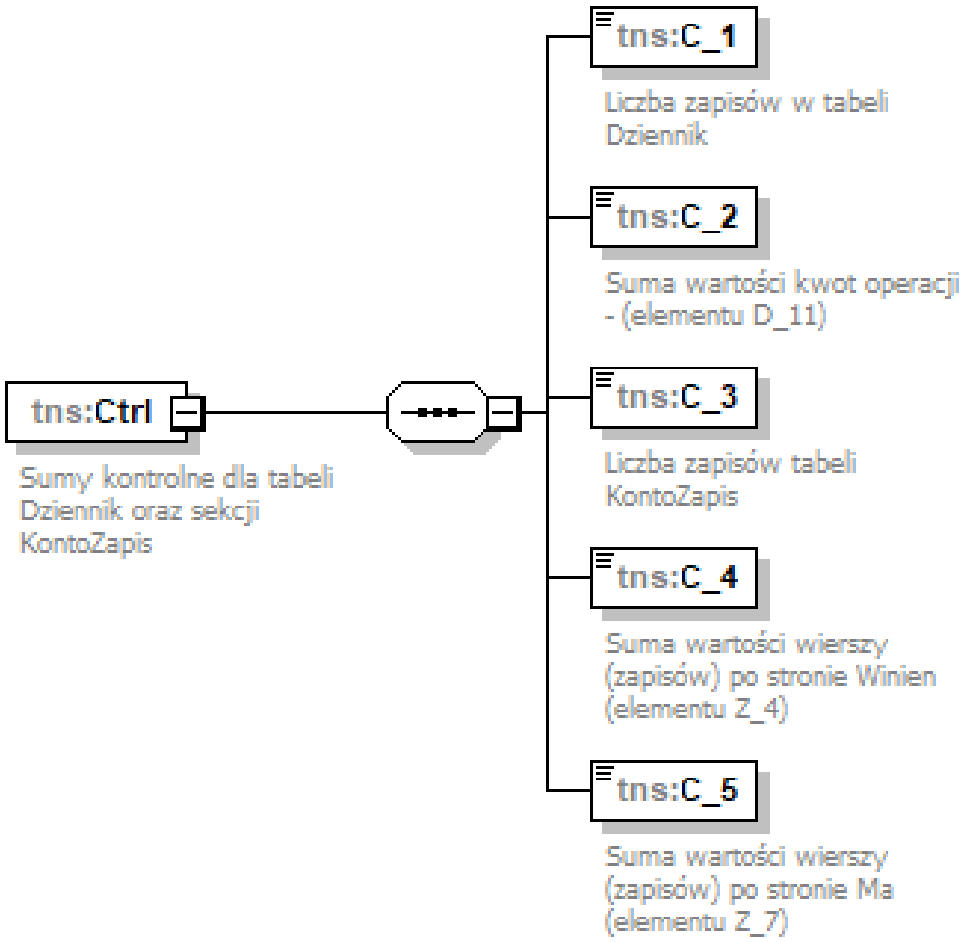
Z_5	Amount of the entry of a transaction on the Debit side in a foreign currency for foreign currency transactions (optional numeric field)
Z_6	Currency code for foreign currency transactions posted on the Debit side – optional field. The field comprises a three-letter currency code according to the glossary embedded in the schema
Z_7	Amount of the entry of a transaction on the Credit side (numeric field)
Z_8	Amount of the entry of a transaction on the Credit side in a foreign currency for foreign currency transactions (optional numeric field)
Z_9	Currency code for foreign currency transactions posted on the Credit side (optional field) The field comprises a three-letter currency code according to the glossary embedded in the schema

8. Checksums (Ctrl node)

8.1. Structure

The structure of the Ctrl node is presented in Diagram 13.

Diagram 13. Structure of the Ctrl node.



Sumy kontrolne dla tabeli Dziennik oraz sekcji KontoZapis	Checksums for the Dziennik table and the KontoZapis section
Liczba zapisów w tabeli Dziennik	Number of entries in the Dziennik table
Suma wartości kwot operacji - (elementu D_11)	Aggregate value of transaction amounts – (D_11 element)
Liczba zapisów tabeli KontoZapis	Number of entries in the KontoZapis table
Suma wartości wierszy (zapisów) po stronie Winien (elementu Z_4)	Aggregate value of lines (entries) on the Debit side (Z_4 element)
Suma wartości wierszy (zapisów) po stronie Ma (elementu Z_7)	Aggregate value of lines (entries) on the Credit side (Z_7 element)

8.2. Description of the structure

The structure of the Ctrl node is described in Table 13.

Table 13. Description of the structure of the Ctrl node.

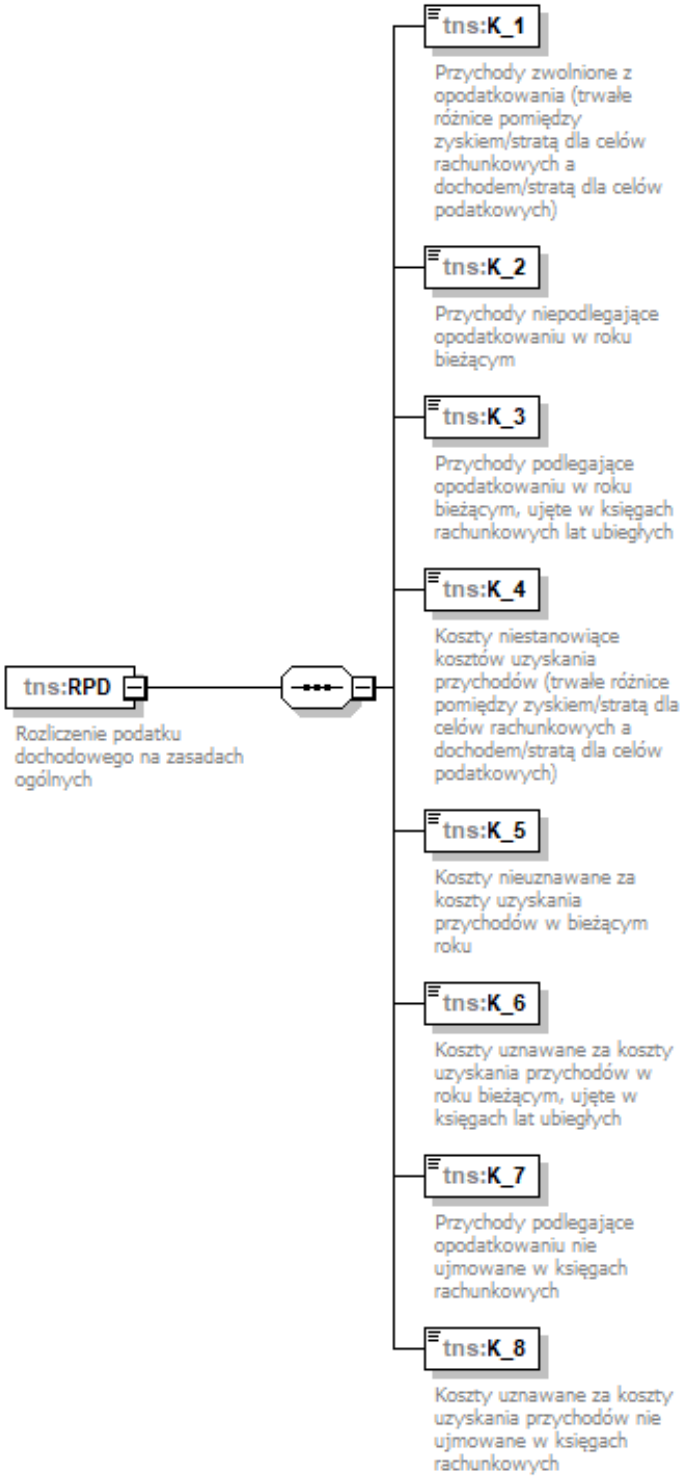
Field name	Field description
C_1	Number of entries in the Dziennik table
C_2	Aggregate value of transaction amounts of the D_11 element (numeric field)
C_3	Number of entries in the KontoZapis table
C_4	Aggregate value of lines (entries) on the Debit side in the Z_4 element (numeric field)
C_5	Aggregate value of lines (entries) on the Credit side in the Z_7 element (numeric field)

9. Settlement of income tax on general terms (RPD node)

9.1. Structure

The structure of the RPD node is presented in Diagram 14.

Diagram 14. Structure of the RPD node.



Rozliczenie podatku dochodowego na zasadach ogólnych	Settlement of income tax on general terms
Przychody zwolnione z opodatkowania (trwałe różnice pomiędzy zyskiem/stratą dla celów rachunkowych a dochodem/stratą dla celów podatkowych)	Revenue exempt from tax (permanent differences between profit/loss for accounting purposes and income/loss for tax purposes)
Przychody niepodlegające opodatkowaniu w roku bieżącym	Non-taxable income in the current year

Przychody podlegające opodatkowaniu w roku bieżącym, ujęte w księgach rachunkowych lat ubiegłych	Taxable income in the current year posted in accounting books of previous years
Koszty niestanowiące kosztów uzyskania przychodów (trwałe różnice pomiędzy zyskiem/stratą dla celów rachunkowych a dochodem/stratą dla celów podatkowych)	Non-tax-deductible costs (permanent differences between profit/loss for accounting purposes and income/loss for tax purposes)
Koszty nieuznawane za koszty uzyskania przychodów w bieżącym roku	Non-tax deductible expenses in the current year
Koszty uznawane za koszty uzyskania przychodów w roku bieżącym, ujęte w księgach lat ubiegłych	Tax deductible expenses in the current year posted in books of previous years
Przychody podlegające opodatkowaniu nie ujmowane w księgach rachunkowych	Taxable income not posted in accounting books
Koszty uznawane za koszty uzyskania przychodów nie ujmowane w księgach rachunkowych	Tax deductible expenses not posted in accounting books

9.2. Description of the structure

The structure of the RPD node is described in Table 14.

Table 14. Description of the structure of the PD node.

Field name	Field description
K_1	Revenue exempt from tax (permanent differences between profit/loss for accounting purposes and income/loss for tax purposes) (numerical field)
K_2	Non-taxable income in the current year (numerical field)
K_3	Taxable income in the current year posted in accounting books of previous years (numerical field)
K_4	Non-tax-deductible costs (permanent differences between profit/loss for accounting purposes and income/loss for tax purposes) (numerical field)
K_5	Non-tax deductible expenses in the current year (numerical field)
K_6	Tax deductible expenses in the current year posted in books of previous years (numerical field)
K_7	Taxable income not posted in accounting books (numerical field)
K_8	Tax deductible expenses not posted in accounting books (numerical field)

10. List of diagrams

Diagram 1. Structure of the JPK_KR_PD standard audit file .

Diagram 2. Structure of the Naglowek node.

Diagram 3. Structure of the Podmiot1 node.

Diagram 4. Structure of the IdentyfikatorPodmiotu node.

Diagram 5. Structure of the Adres node.

Diagram 6. Structure of the node AdresPol.

Diagram 7. Structure of the AdresZagr node.

Diagram 8. Structure of the Kontrahent node.

Diagram 9. Structure of the ZOiS node.

Diagram 10. Set of fields for each node in the ZOiS1–ZOiS8 range.

Diagram 11. Structure of the Dziennik node.

Diagram 12. Structure of the KontoZapis node.

Diagram 13. Structure of the Ctrl node.

Diagram 14. Structure of the RPD node.

11. List of tables

Table 1. Description of the structure of the JPK_KR_PD standard audit file.

Table 2. Description of the structure of the Naglowek node.

Table 3. Description of the structure of the Podmiot1 node.

Table 4. Description of the structure of the IdentyfikatorPodmiotu node.

Table 5. Description of the structure of the Adres node.

Table 6. Description of the structure of the AdresPol node.

Table 7. Description of the structure of the AdresZagr node.

Table 8. Description of the structure of the Kontrahent node.

Table 9. Description of the structure of the ZOiS node.

Table 10. Description of fields for each node in the ZOiS1–ZOiS8 range.

Table 11. Description of the structure of the Dziennik node.

Table 12. Description of the structure of the KontoZapis node.

Table 13. Description of the structure of the Ctrl node.

Table 14. Description of the structure of the RPD node.

12. Legal basis

[1] Article 9(1c) and Article 9(1e) of the Corporate Income Tax Act of 15 February 1992 (Journal of Laws of 2023, item 2805, as amended)

[2] Article 66(2) and Article 66(3) of the Act of 29 October 2021 Amending the Personal Income Tax Act, the Corporate Income Tax Act and Certain Other Acts (Journal of Laws of 2021, item 2105, as amended)

[3] Article 109(3) of the Value Added Tax Act of 11 March 2004 (Journal of Laws of 2024, item 361)

[4] Article 6(1) of the Corporate Income Tax Act of 15 February 1992 (Journal of Laws of 2023, item 2805, as amended)

[5] Article 27a of the Corporate Income Tax Act of 15 February 1992 (Journal of Laws of 2023, item 2805, as amended)

[6] Article 24a(1e) of the Personal Income Tax Act of 26 July 1991 (Journal of Laws of 2024, item 226, as amended)

[7] Article 66(1) of the Act of 29 October 2021 Amending the Personal Income Tax Act, the Corporate Income Tax Act and Certain Other Acts (Journal of Laws of 2021, item 2105, as amended)

[8] Article 109(3) of the Value Added Tax Act of 11 March 2004 (Journal of Laws of 2024, item 361)

[9] Article 27(1) of the Corporate Income Tax Act of 15 February 1992 (Journal of Laws of 2023, item 2805, as amended)

[10] Article 28(1) of the Corporate Income Tax Act of 15 February 1992 (Journal of Laws of 2023,

item 2805, as amended)

[11] Article 45(1) of the Personal Income Tax Act of 26 July 1991 (Journal of Laws of 2024, item 226, as amended)

[12] Article 193a of the Tax Legislation Act of 29 August 1997 (Journal of Laws of 2023, item 2383, as amended)

[13] Article 2(1) of the Accounting Act of 29 September 1994 (Journal of Laws of 2023, item 120, as amended)

[14] The Act on the Succession Management of a Natural Person's Enterprise and Other Facilities Relating to Succession of Enterprises, dated 5 July 2018 (Journal of Laws of 2021, item 170)

[15] Article 13 of the Accounting Act of 29 September 1994 (Journal of Laws of 2023, item 120, as amended)

[16] Article 14 of the Accounting Act of 29 September 1994 (Journal of Laws of 2023, item 120, as amended)

[17] Article 15 of the Accounting Act of 29 September 1994 (Journal of Laws of 2023, item 120, as amended)

[18] Article 16 of the Accounting Act of 29 September 1994 (Journal of Laws of 2023, item 120, as amended)

[19] Article 18 of the Accounting Act of 29 September 1994 (Journal of Laws of 2023, item 120, as amended)