



*Register
of property, plant and
equipment and intangible
assets
for entities keeping
accounting books*

Information brochure on the structure of JPK_ST_KR (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 structures at the request of tax authorities. As a result of consultations, a new JPK_ST_KR structure was separated (from the originally proposed JPK_KR structure) and covered the model of the logical structure regarding property, plant and equipment.

Payers of corporate income tax ^[1] will be obliged to send JPK_ST_KR 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_ST_KR is to be submitted, ends before 31 December 2025, JPK_ST_KR 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_ST_KR 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_ST_KR file

Payers of corporate income tax submit JPK_ST_KR:

- 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_ST_KR by the closing date for submission of a return ^[11].

How to submit JPK_ST_KR 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].

Fields (data) formats of JPK_ST_KR 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.

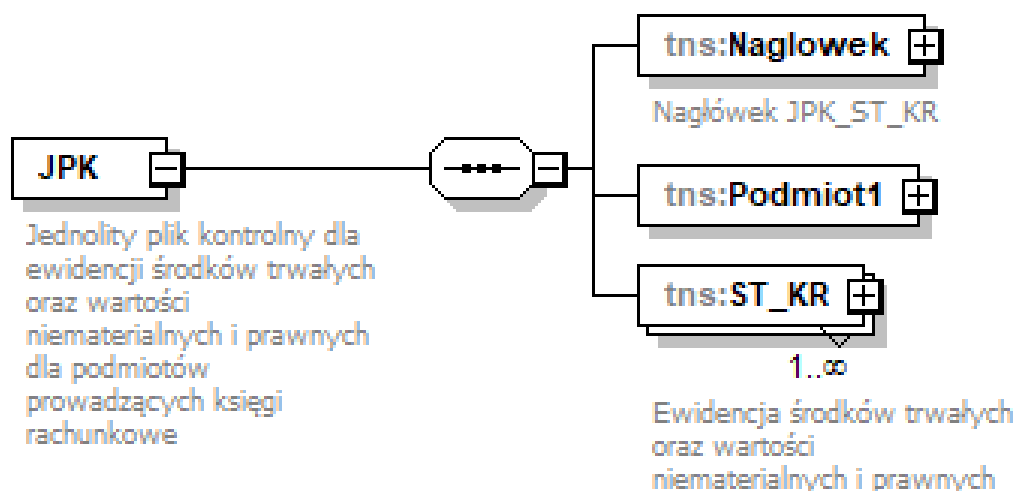
2. Main diagram of the JPK_ST_KR standard audit file

2.1. Structure of JPK_ST_KR

The JPK_ST_KR standard audit file consists of the following nodes: “Naglowek”, “Podmiot1” and “ST_KR”.

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

Diagram 1. Structure of the JPK_ST_KR standard audit file.



Jednolity plik kontrolny dla ewidencji środków trwałych oraz wartości niematerialnych i prawnych dla podmiotów prowadzących księgi rachunkowe	Standard audit file for the register of property, plant and equipment and intangible assets for entities keeping accounting books
Nagłówek JPK_ST_KR	Heading of JPK_ST_KR
Ewidencja środków trwałych oraz wartości niematerialnych i prawnych	Register of property, plant and equipment and intangible assets

2.2. Description of the JPK_ST_KR structure

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

Table 1. Description of the structure of the JPK_ST_KR 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_ST_KR file (tax identification number (NIP), REGON identification number, entity name and contact details)

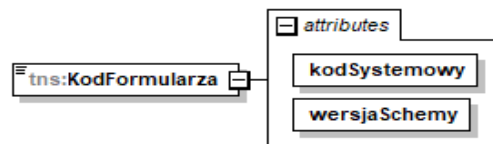
3. Header (Naglowek node)

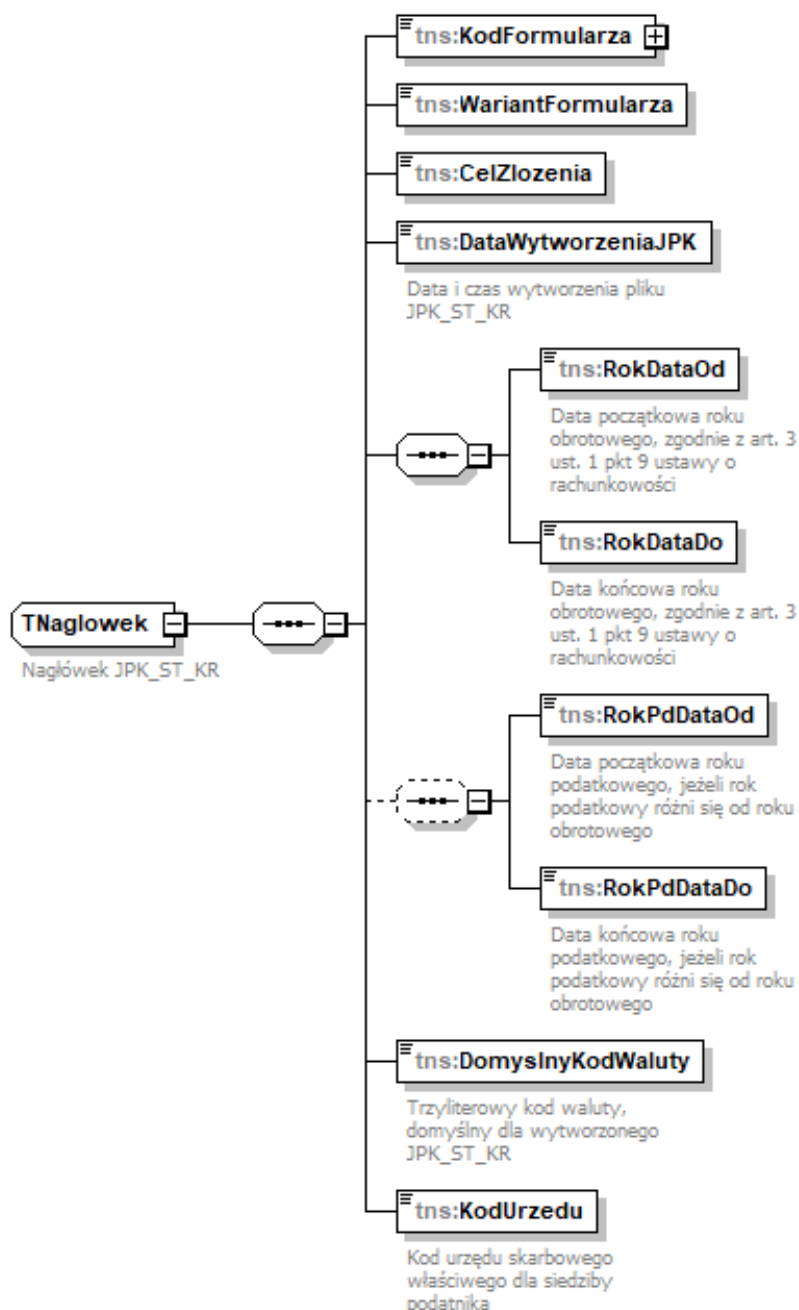
3.1. Structure

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

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

Diagram 2. Structure of the Naglowek node.





Nagłówek JPK_ST_KR	Heading of JPK_ST_KR
Data i czas wytworzenia pliku JPK_ST_KR	Date and time when the JPK_ST_KR file is generated
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_ST_KR	Three-letter currency code, default for the generated JPK_ST_KR
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: <ul style="list-style-type: none"> • kodSystemowy: JPK_ST_KR (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: <ul style="list-style-type: none"> • 1 - filing the JPK file for the first time, • 2 - filing a correction of the JPK file
DataWytworzeniaJPK	Date and time when the JPK_ST_KR file is generated (e.g. 2025-03-21T09:30:47Z)
RokDataOd	Designation of the start date of the financial year (year-month-date) from which JPK_ST_KR 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_ST_KR 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_ST_KR 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

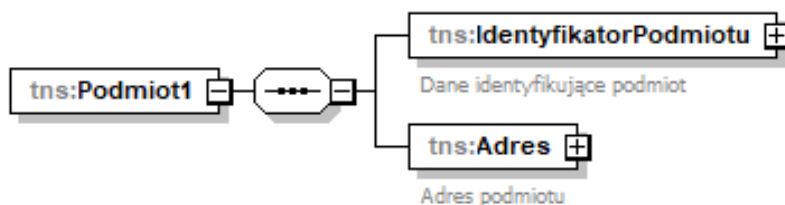
4. Entity filing JPK_ST_KR (Podmiot1 node)

4.1. Structure

The Podmiot1 node consists of the following nodes: “IdentyfikatorPodmiotu” and “Adres”. These nodes include information characterising the entity filing the JPK_ST_KR 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

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 name	Node description
IdentyfikatorPodmiotu	Data identifying the entity
Adres	Address of the entity (in Poland or abroad)

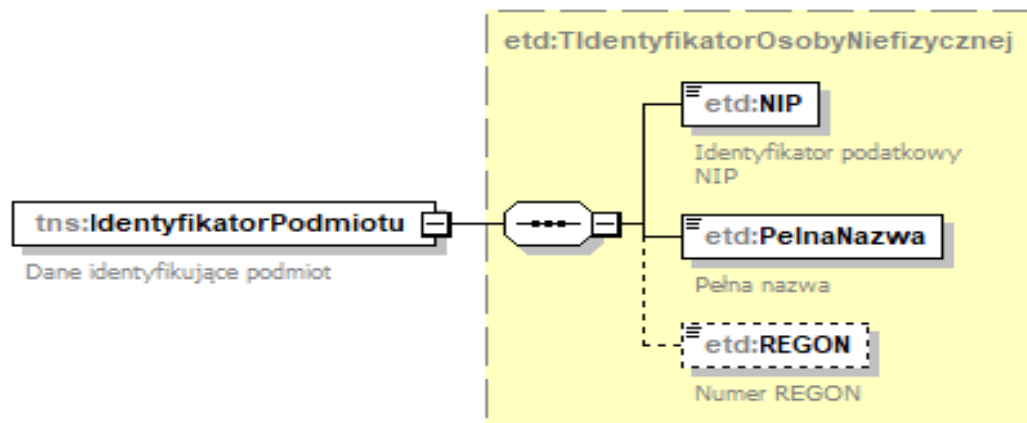
4.3. Data identifying the entity (IdentyfikatorPodmiotu node)

4.3.1. Structure

The IdentyfikatorPodmiotu node consists of the following fields: “NIP”, “PełnaNazwa” 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 node IdentyfikatorPodmiotu.

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

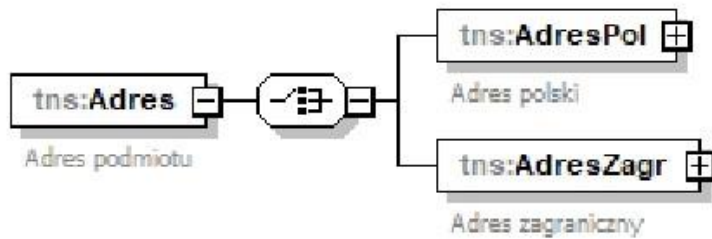
4.4. Address of the entity (Adres node)

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

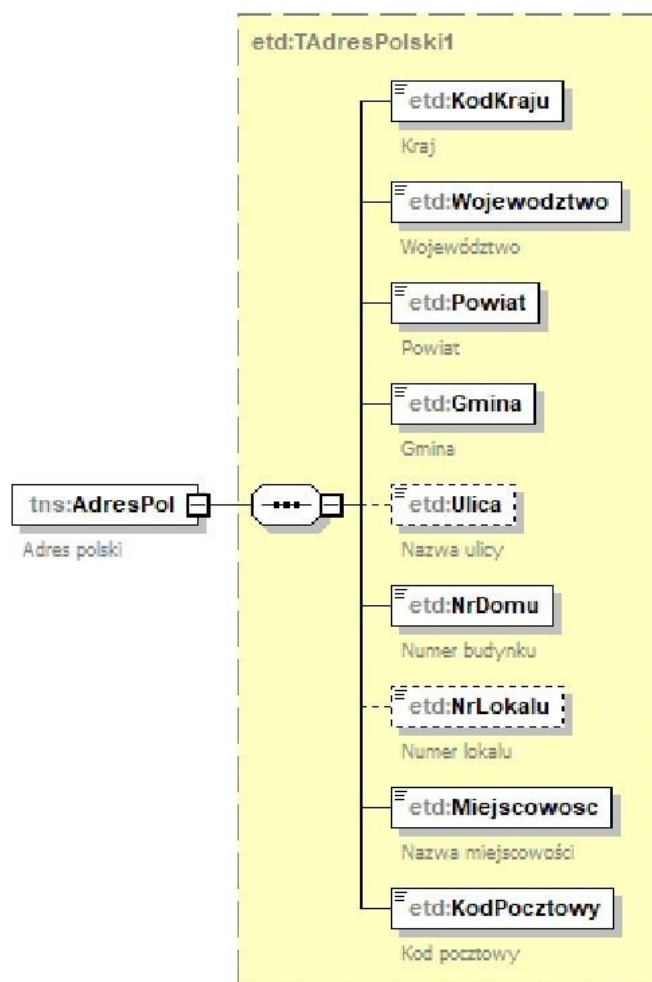
4.4.3. Address of the entity in Poland (AdresPol node)

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	Powiat
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 powiat
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

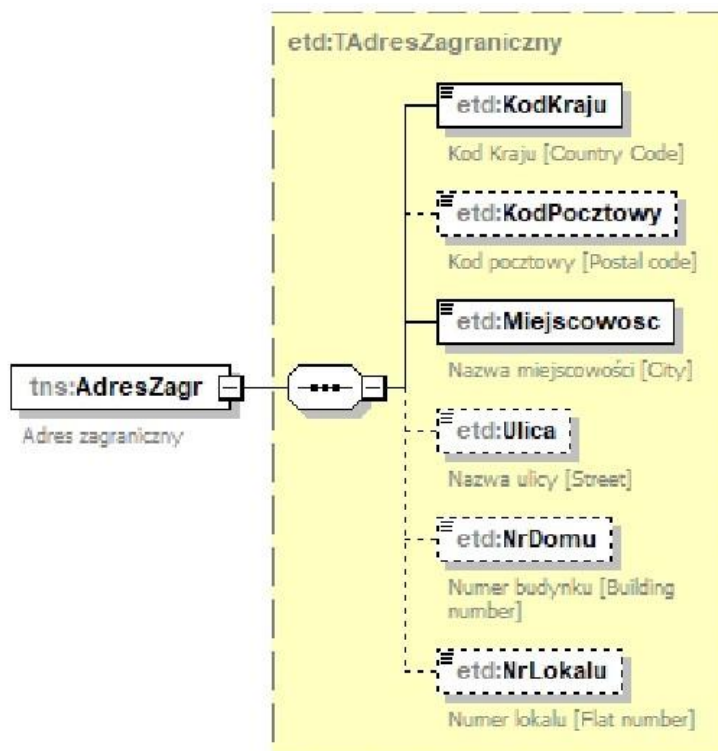
4.4.4. Address of the entity abroad (AdresZagr node)

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
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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)

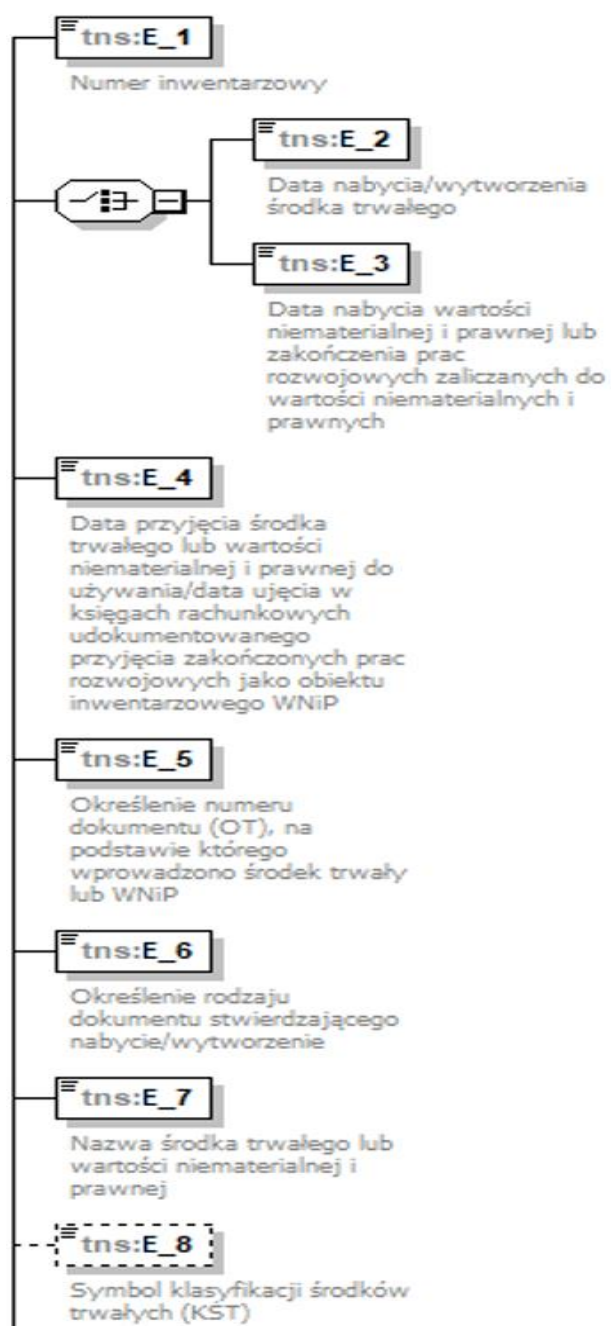
5. Register of property, plant and equipment and intangible assets (ST_KR node)

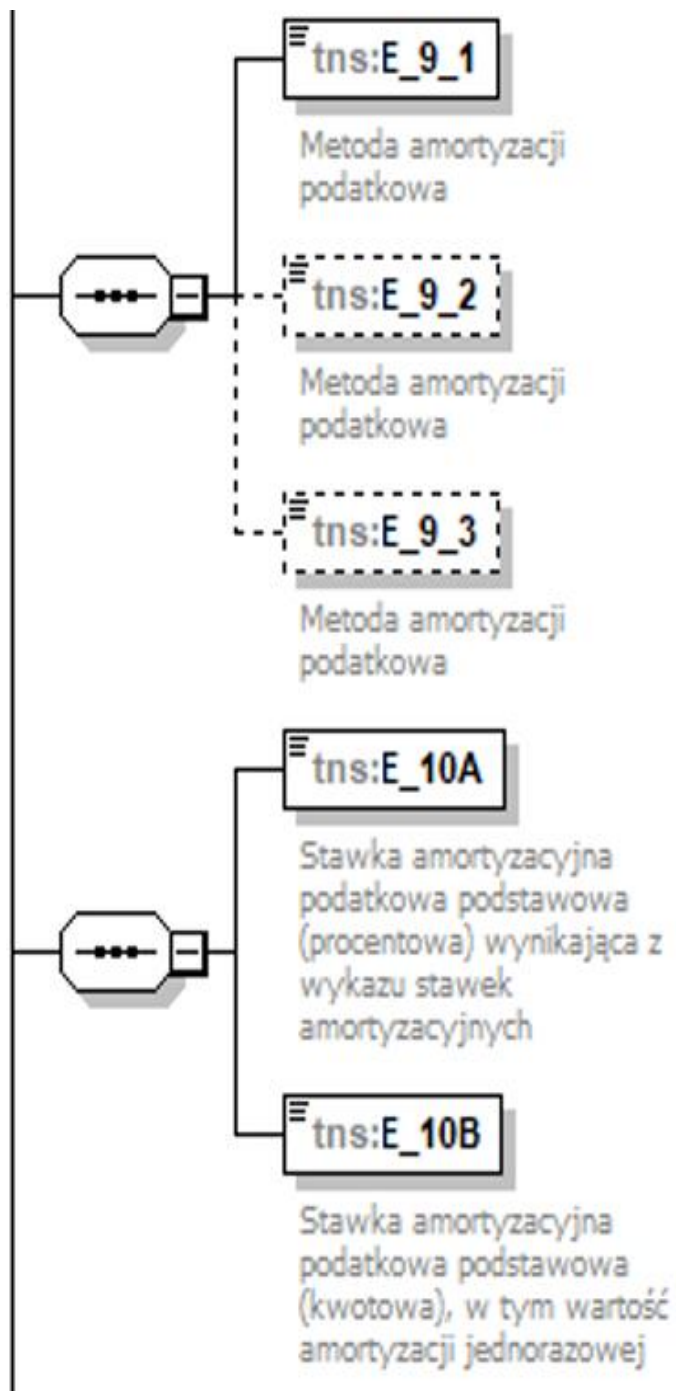
5.1. Structure

The ST_KR node contains data regarding particular items of property, plant and equipment and intangible assets for which the following fields are available: from “E_1” to “E_8”, “E_9_1”, “E_9_2”, “E_9_3”, “E_10A”, “E_10B”, from “E_11” to “E_24”, “E_25A”, “E_25B”, from “E_26” to “E_30” and “E_32” and the “KSeF” node, in which fields “E_31” can appear multiple times.

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

Diagram 8. Structure of the ST_KR node.





-	tns:E_11	<p>Stawka amortyzacyjna podatkowa po korekcie (procentowa). Stawka stosowana przez podatnika, jeżeli jest inna niż wynikająca z wykazu stawek amortyzacyjnych (E_10A)</p>
-	tns:E_12	<p>Wartość początkowa podatkowa</p>
-	tns:E_13	<p>Zaktualizowana wartość początkowa podatkowa (art. 15 ust. 5 CIT lub art. 22o ust. 1 PIT)</p>
-	tns:E_14	<p>Zaktualizowana kwota odpisów amortyzacyjnych podatkowa (art. 15 ust. 5 CIT lub art. 22o ust. 1 PIT)</p>
-	tns:E_15	<p>Zmiana wartości początkowej podatkowej (z powodów innych niż na podstawie art. 15 ust. 5 CIT lub art. 22o ust. 1 PIT): (+) zwiększenie; (-) zmniejszenie</p>
-	tns:E_16	<p>Kwota odpisów amortyzacyjnych wg stanu na ostatni dzień roku poprzedzającego rozpoczęcie ewidencji (art. 16g ust. 20-22 ustawy CIT, art. 22n ust. 5 PIT)</p>
-	tns:E_17	<p>Częstotliwość odpisu</p>
-	tns:E_18	<p>Wysokość odpisu amortyzacyjnego podatkowego - niestanowiącego kosztu uzyskania przychodu dla danego roku podatkowego/obrotowego</p>

tns:E_19

Suma odpisów amortyzacyjnych podatkowych dla danego roku podatkowego/obrotowego

tns:E_20

Suma odpisów amortyzacyjnych podatkowych narastająco w całym okresie amortyzacji

tns:E_21

Wartość początkowa rachunkowa

tns:E_22

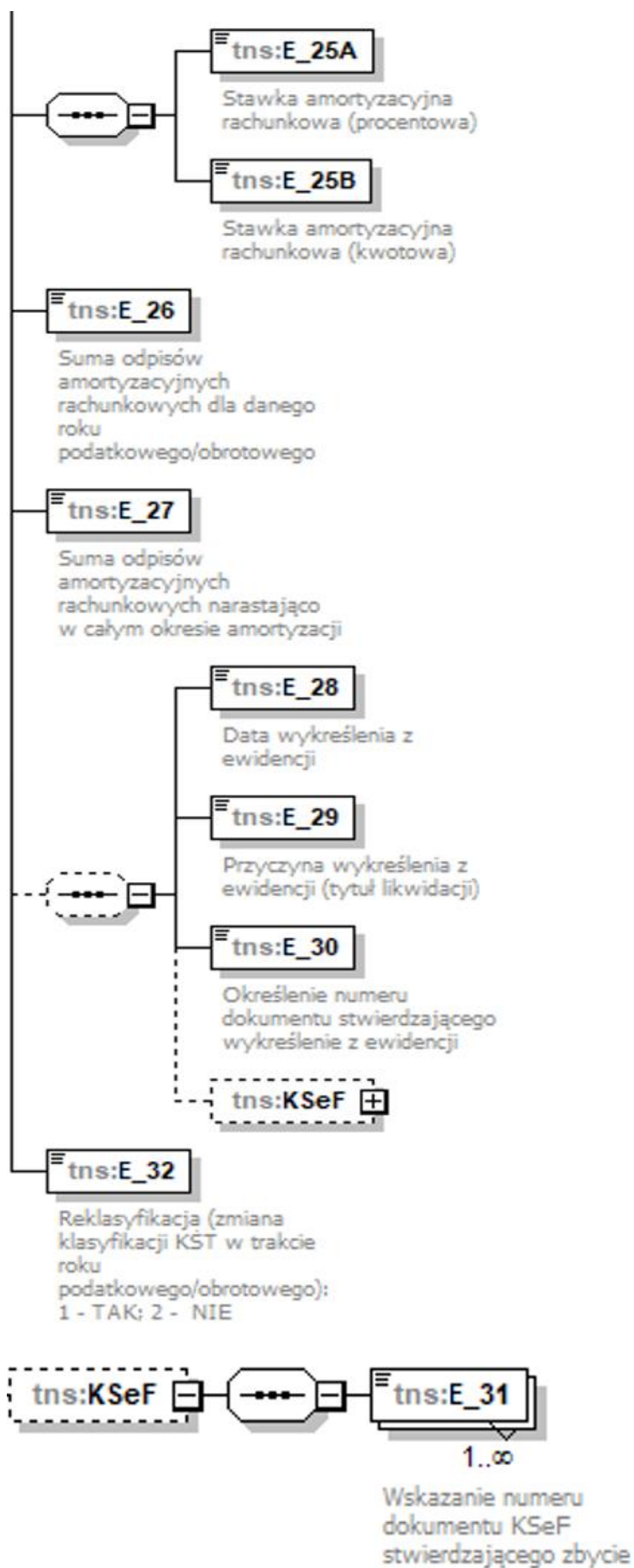
Zaktualizowana wartość początkowa rachunkowa (na podstawie art. 31 ust. 3 UoR)

tns:E_23

Zaktualizowana kwota odpisów amortyzacyjnych lub umorzeniowych rachunkowa (na podstawie art. 31 ust. 3 UoR)

tns:E_24

Zmiana wartości początkowej rachunkowej (z powodów innych niż na podstawie art. 31 ust. 3 UoR):
(+) zwiększenie;
(-) zmniejszenie



Numer inwentarzowy	Registration number
Data nabycia/wytworzenia środka trwałego	Date of acquisition/creation of an item of property, plant and equipment
Data nabycia wartości niematerialnej i prawnej lub zakończenia prac rozwojowych zaliczanych do wartości niematerialnych i prawnych	Date of acquisition of an item of intangible assets or completion of development work classified as intangible assets
Data przyjęcia środka trwałego lub wartości niematerialnej i prawnej do używania/data ujęcia w księgach rachunkowych udokumentowanego przyjęcia zakończonych prac rozwojowych jako obiektu inwentarzowego WNiP	Date of placement of an item of property, plant and equipment or intangible assets in service/date of recognition in accounting books of documented acceptance of development work as a registration item of intangible assets
Określenie numeru dokumentu (OT), na podstawie którego wprowadzono środek trwały lub WNiP	Designation of the number of document (OT) based on which an item of property, plant and equipment or intangible assets has been registered
Określenie rodzaju dokumentu stwierdzającego nabycie/wytworzenie	Designation of the type of document stating that an item has been acquired/created
Nazwa środka trwałego lub wartości niematerialnej i prawnej	Name of the item of property, plant and equipment or intangible assets
Symbol klasyfikacji środków trwałych (KŚT)	Symbol of classification of property, plant and equipment (KŚT)
Metoda amortyzacji podatkowa	Tax depreciation/amortisation method
Stawka amortyzacyjna podatkowa podstawowa (procentowa) wynikająca z wykazu stawek amortyzacyjnych	Base tax depreciation/amortisation rate (percentage) resulting from the list of depreciation/amortisation rates
Stawka amortyzacyjna podatkowa podstawowa (kwotowa), w tym wartość amortyzacji jednorazowej	Base tax depreciation/amortisation rate (amount), including the amount of one-off depreciation/amortisation
Stawka amortyzacyjna podatkowa po korekcie (procentowa). Stawka stosowana przez podatnika, jeżeli jest inna niż wynikająca z wykazu stawek amortyzacyjnych (E_10A)	Adjusted tax depreciation/amortisation rate (percentage). Rate used by the taxable person, if it is different than the rate resulting from the list of depreciation/amortisation rates (E_10A)
Wartość początkowa podatkowa	Initial value for tax purposes
Zaktualizowana wartość początkowa podatkowa (art. 15 ust. 5 CIT lub art. 22o ust. 1 PIT)	Adjusted initial value for tax purposes (Article 15(5) of the Corporate Income Tax Act or Article 22o(1) of the Personal Income Tax Act)
Zaktualizowana kwota odpisów amortyzacyjnych podatkowa (art. 15 ust. 5 CIT lub art. 22o ust. 1 PIT)	Adjusted amount of depreciation/amortisation charges for tax purposes (Article 15(5) of the Corporate Income Tax Act or Article 22o(1) of the Personal Income Tax Act)

Zmiana wartości początkowej podatkowej (z powodów innych niż na podstawie art. 15 ust. 5 CIT lub art. 22o ust. 1 PIT): (+) zwiększenie; (-) zmniejszenie	Change in initial value for tax purposes (for reasons other than under Article 15(5) of the Corporate Income Tax Act or Article 22o(1) of the Personal Income Tax Act): (+) increase; (-) decrease
Kwota odpisów amortyzacyjnych wg stanu na ostatni dzień roku poprzedzającego rozpoczęcie ewidencji (art. 16g ust. 20-22 ustawy CIT, art. 22n ust. 5 PIT)	Amount of depreciation/amortisation charges as at the last day of the year preceding the start of the register (Article 16g(20)-(22) of the Corporate Income Tax Act, Article 22n(5) of the Personal Income Tax Act)
Częstotliwość odpisu	Frequency of charges
Wysokość odpisu amortyzacyjnego podatkowego - niestanowiącego kosztu uzyskania przychodu dla danego roku podatkowego/obrotowego	Amount of depreciation/amortisation charge for tax purposes - non-tax-deductible for a given tax/financial year
Suma odpisów amortyzacyjnych podatkowych dla danego roku podatkowego/obrotowego	Total depreciation/amortisation charges for tax purposes for a given tax/financial year
Suma odpisów amortyzacyjnych podatkowych narastająco w całym okresie amortyzacji	Total depreciation/amortisation charges for tax purposes cumulatively throughout the depreciation/amortisation period
Wartość początkowa rachunkowa	Initial value for accounting purposes
Zaktualizowana wartość początkowa rachunkowa (na podstawie art. 31 ust. 3 UoR)	Adjusted initial value for accounting purposes (under Article 31(3) of the Accounting Act)
Zaktualizowana kwota odpisów amortyzacyjnych lub umorzeniowych rachunkowa (na podstawie art. 31 ust. 3 UoR)	Adjusted amount of depreciation/amortisation charges for accounting purposes (under Article 31(3) of the Accounting Act)
Zmiana wartości początkowej rachunkowej (z powodów innych niż na podstawie art. 31 ust. 3 UoR): (+) zwiększenie; (-) zmniejszenie	Change in initial value for accounting purposes (for reasons other than under Article 31(3) of the Accounting Act): (+) increase; (-) decrease
Stawka amortyzacyjna rachunkowa (procentowa)	Depreciation/amortisation rate for accounting purposes (percentage)
Stawka amortyzacyjna rachunkowa (kwotowa)	Depreciation/amortisation rate for accounting purposes (amount)
Suma odpisów amortyzacyjnych rachunkowych dla danego roku podatkowego/obrotowego	Total depreciation/amortisation charges for accounting purposes for a given tax/financial year

Suma odpisów amortyzacyjnych rachunkowych narastająco w całym okresie amortyzacji	Total depreciation/amortisation charges for accounting purposes cumulatively throughout the depreciation/amortisation period
Data wykreślenia z ewidencji	Date of deletion from the register
Przyczyna wykreślenia z ewidencji (tytuł likwidacji)	Reason for deletion from the register (cause of liquidation)
Określenie numeru dokumentu stwierdzającego wykreślenie z ewidencji	Designation of the number of document stating that an item has been deleted from the register
Reklasyfikacja (zmiana klasyfikacji KŚT w trakcie roku podatkowego/obrotowego): 1 - TAK; 2 - NIE	Reclassification (change in KŚT classification during the tax/financial year): 1 - YES; 2 - NO
Wskazanie numeru dokumentu KSeF stwierdzającego zbycie	Identification of the number of document in the KSeF stating that an item has been sold

5.2. Description of the structure

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

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

Node/field name	Node/field description
E_1	Registration number – character field (up to 256 characters)
E_2	Date of acquisition/creation of an item of property, plant and equipment – date field, e.g. 2025-01-02
E_3	Date of acquisition of an item of intangible assets or completion of development work classified as intangible assets – date field, e.g. 2025-01-02
E_4	Date of placement of an item of property, plant and equipment or intangible assets in service/date of recognition in accounting books of documented acceptance of development work as a registration item of intangible assets – date field, e.g. 2025-01-02
E_5	Designation of the number of document (OT) based on which an item of property, plant and equipment or intangible assets has been registered – character field (up to 256 characters)

Node/field name	Node/field description
E_6	<p>Designation of the type of document stating that an item has been acquired/created. The type of evidence is indicated by selecting a relevant mark:</p> <ul style="list-style-type: none"> • S – sale agreement, • D - donation agreement, • N - non-cash contribution, • W - creation, • F - VAT invoice, • I - other
E_7	Name of the item of property, plant and equipment or intangible assets – character field (up to 256 characters)
E_8	Symbol of classification of property, plant and equipment (KŠT) – optional character field (up to 256 characters)
E_9_1	<p>Tax depreciation/amortisation method. The type of tax depreciation/amortisation method is indicated by selecting a relevant mark:</p> <ul style="list-style-type: none"> • D - degressive, • L - straight-line, • J - one-off, • I - other, • X - no depreciation/amortisation
E_9_2	Tax depreciation/amortisation method (optional field). Method selected from the list indicated in the description of field E_9_1 field
E_9_3	Tax depreciation/amortisation method (optional field). Method selected from the list indicated in the description of the E_9_1 field
E_10A	Base tax depreciation/amortisation rate (percentage) resulting from the list of depreciation/amortisation rates
E_10B	Base tax depreciation/amortisation rate (amount), including the amount of one-off depreciation/amortisation – numeric field
E_11	Adjusted tax depreciation/amortisation rate (percentage). Rate used by the taxable person, if it is different than the rate resulting from the list of depreciation/amortisation rates (E_10A) – optional field
E_12	Initial value for tax purposes – numerical field

Node/field name	Node/field description
E_13	Adjusted initial value for tax purposes (Article 15(5) of the Corporate Income Tax Act or Article 22o(1) of the Personal Income Tax Act) – optional numerical field
E_14	Adjusted amount of depreciation/amortisation charges for tax purposes (Article 15(5) of the Corporate Income Tax Act or Article 22o(1) of the Personal Income Tax Act) – optional numerical field
E_15	Change in initial value for tax purposes (for reasons other than under Article 15(5) of the Corporate Income Tax Act or Article 22o(1) of the Personal Income Tax Act): (+) increase; (-) decrease – optional numerical field
E_16	Amount of depreciation/amortisation charges as at the last day of the year preceding the start of the register (Article 16g(20)–(22) of the Corporate Income Tax Act, Article 22n(5) of the Personal Income Tax Act) – optional numerical field
E_17	<p>Frequency of charges – indicated by selecting a relevant mark:</p> <ul style="list-style-type: none"> • M - monthly, • K - quarterly, • R - annual, • J - one-off, • S - seasonal, • I - other, • X - no charge
E_18	Amount of depreciation/amortisation charge for tax purposes – non-tax-deductible for a given tax/financial year – optional numerical field
E_19	Total depreciation/amortisation charges for tax purposes for a given tax/financial year – numerical field
E_20	Total depreciation/amortisation charges for tax purposes cumulatively throughout the depreciation/amortisation period – numerical field
E_21	Initial value for accounting purposes – numerical field
E_22	Adjusted initial value for accounting purposes (under Article 31(3) of the Accounting Act) – optional numerical field
E_23	Adjusted amount of depreciation/amortisation charges for accounting purposes (under Article 31(3) of the Accounting Act) – optional numerical field

Node/field name	Node/field description
E_24	Change in initial value for accounting purposes (for reasons other than under Article 31(3) of the Accounting Act): (+) increase; (-) decrease – optional numerical field
E_25A	Depreciation/amortisation rate for accounting purposes (percentage)
E_25B	Depreciation/amortisation rate for accounting purposes (amount)
E_26	Total depreciation/amortisation charges for accounting purposes for a given tax/financial year – numerical field
E_27	Total depreciation/amortisation charges for accounting purposes cumulatively throughout the depreciation/amortisation period – numerical field
E_28	Date of deletion from the register – date field, e.g. 2025-01-02
E_29	Reason for deletion from the register (cause of liquidation). Reason for deletion is indicated by selecting a relevant mark: <ul style="list-style-type: none"> • A - reclassification to another asset group, • S - sale, • X - determination of shortage, • K - theft, • D - donation, • N - non-cash contribution, • I - other
E_30	Designation of the number of document stating that an item has been deleted from register – character field (up to 256 characters)
KSeF (multiple E_31)	Identification of the number of document in the KSeF stating that an item has been sold – optional field
E_32	Reclassification (change in KŚT classification during the tax/financial year): <ul style="list-style-type: none"> • 1 - YES, • 2 - NO

6. List of diagrams

Diagram 1. Structure of the JPK_ST_KR 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 AdresPol node.

Diagram 7. Structure of the AdresZagr node.

Diagram 8. Structure of the ST_KR node.

7. List of tables

Table 1. Description of the structure of the JPK_ST_KR 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 ST_KR node.

8. 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)