

Corrections to tax returns submitted directly to Poland

Here you will find information regarding corrections to tax returns submitted directly to Poland

 16.04.2024

Corrections to tax returns in the MOSS, OSS and IOSS schemes, submitted directly to Poland

From 1 July 2023, where it is necessary to submit a correction to a tax return regarding transactions settled as part of the special Mini One Stop Shop (MOSS) scheme, the special One Stop Shop (OSS) scheme, and the special Import One Stop Shop (IOSS) scheme, the request may be submitted directly to Poland as a Member State of consumption.

When may you submit a correction to the tax return?

You may submit a correction to the tax return directly to Poland where:

- a 3-year period from the date on which the initial return was submitted has expired,
- you have discontinued using a special scheme,
- you have been excluded from a special scheme,
- you have changed the Member State of identification.

Tax return forms used

A correction to the tax return may be submitted on the following forms:

- [VCU-DK](#) – A correction to the tax return used for VAT settlement outside the Union scheme by taxable persons for whom the Republic of Poland is a Member State of consumption,
- [VCN-DK](#) – A correction to the tax return used for VAT settlement outside the non-Union scheme by foreign entities for which the Republic of Poland is a Member State of consumption,
- [VCI-DK](#) – A correction to the tax return used for VAT settlement outside the import scheme by taxable persons for whom the Republic of Poland is a Member State of consumption.

The forms are available at [website](#).

How to send a tax return form

Before sending the tax return correction form, print it out, fill it in, and then send it to the e-mail address:

oss.direct.us.107136@mf.gov.pl

In the e-mail title, please provide the following data: OSS/country code/VAT number in the scheme/period to be corrected.