

April 2024

National e-Invoicing System (KSeF) - project consultation

KSeF is a central IT system, managed by the Ministry of Finance, which has been introduced for the electronic transmission of invoices between businesses, including public administration bodies in Poland. The exact date on which the mandatory use of KSeF by taxpayers will come into effect (taxpayers can already use the system on a voluntary basis) is expected to be announced in late April/early May this year. On April 3 this year, the Ministry of Finance announced the start of consultations on draft legal solutions correcting the legislation enacted in 2023 introducing mandatory KSeF.

Basic information	<p>Due to diagnosed system performance problems that prevent the introduction of the mandatory KSeF on the originally planned date (July 1, 2024), the Ministry of Finance (MF) has decided to postpone its implementation.</p> <p>The Minister of Finance held consultations with businesses, during which a range of information and opinions on the functioning of the system were collected.</p>
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Consultation of the project	<p>The MF has published a document Proposals and Directions for Change containing proposed legal solutions covering changes to mandatory e-invoicing in KSeF. Consultations on the draft legislative changes will continue until April 19. The consultation is open to all interested parties. Detailed information can be found at the link: Consultation of the draft law amendment regarding mandatory KSeF</p>
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KSeF – proposals and directions of changes

Postponement of mandatory KSeF effective date	<p>An external IT audit is expected to be completed at the end of April/May, after which a new date for the implementation of the mandatory KSeF will be indicated. In contrast to the original assumptions, according to which VAT-exempt taxpayers were to be subject to the new obligations with a delay compared to active VAT taxpayers, it has been decided that KSeF will become mandatory for all taxpayers on the same date. The obligation to provide the KSeF number in payments and obligations with respect to invoices issued from cash registers will also be deferred.</p>
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Offline mode	<p>In the initial period of the mandatory KSeF, a solution is proposed to introduce for all taxpayers the possibility of issuing invoices according to the template for an offline structured invoice. The taxpayer will stamp the invoices with a QR code and will be able to transfer them to the buyer outside KSeF, in an agreed form. However, the documents will have to be sent to KSeF the next business day after they are issued. The proposed solution is aimed at avoiding situations in which documents sent to the system and then rejected will complicate the billing process, resulting in the need to correct them.</p>
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Consumer invoices	<p>Given the exclusion of consumer invoices from KSeF, it will be necessary to identify them at the time of issuance correctly. To this end, it is proposed, among other things:</p> <ul style="list-style-type: none"> ■ Allowing consumer invoices to be issued in KSeF on a voluntary basis (the consumer will be provided with access to the e-invoice by either providing a QR code and data to identify it in KSeF or marking the invoice with this code); ■ Regulating the "self-identification" of the buyer for the purpose of invoicing in KSeF. <p>VAT-exempt taxpayers will be required to provide a VAT or a Tax ID number when making purchases for business purposes. Otherwise, an invoice - issued outside the KSeF or that does not contain a VAT / Tax ID number - will not be able to document an expense incurred for business purposes (changes to income tax regulations are also proposed for this purpose).</p>
Attachments to summary invoices	<p>It is planned to allow attachments containing tax data to be sent to KSeF for invoices for, among other things, utilities and telecommunications services. In such cases, an invoice with an attachment that elaborates on the quantity and unit price of the transaction will be considered a complete invoice. Until the XML schema is changed in the above regard for taxpayers issuing such invoices, it will be possible to invoice in paper or electronic form.</p>
Invoicing outside KSeF	<p>In the initial period after the implementation of the mandatory KSeF, omission of the obligation to issue an invoice in the system is not to be subject to sanctions. Later, failure to use KSeF will be subject to a fine. In addition, some taxpayers with a small scale and value of invoices issued are proposed to be allowed to issue invoices in the existing form during the transition period.</p>
Certificates for QR codes	<p>It will be ensured that invoice issuer certificates can be generated and downloaded in advance, so that during the period of KSeF failure or unavailability, or when the taxpayer temporarily uses invoicing outside KSeF - the taxpayer will be able to issue an invoice and stamp it with a QR code.</p>
	<p>This document has been prepared for information purposes only and covers general nature. Before taking any action based on the above information, we recommend that you obtain a valid opinion of TPA experts.</p>



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