SOŁTYSIŃSKI KAWECKI SZLĘZAK

Legal Alert

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e-Invoices

From 1 July 2024, VAT taxpayers in Poland will have to use the structured invoice system within the National e Invoice System (KSeF). The above system will be mandatory for **taxpayers established** or **having its fixed establishment in Poland** in B2B transactions. Currently, the system is available for testing and for those taxpayers who would like to voluntarily join the system in the transition period and enjoy the benefits of KSeF right now.

What are the deadlines for implementing KSeF?

- “Active” taxpayers – from 1 July 2024
- “Exempt” taxpayers – from 1 January 2025

Important! The mere VAT registration in Poland does not create a fixed establishment and therefore does not trigger obligation to implement KSeF.

When will taxpayers still issue standard invoices (paper or electronic)?

- In B2C transactions
- In specific transactions defined by the Ministry of Finance
- In case a fixed establishment in Poland does not participate in the transaction for which the invoice was issued
- In case a taxpayer settles VAT under certain special VAT procedures (e.g. VAT distance selling, or international occasional passenger transport)

What rules apply to issuing structured e-invoices?

- The structured e-invoices should document both domestic (Polish) supplies of goods and services, and international transactions (including IC supply of goods, exportation of goods and services)
- Reporting more information compared to current invoices
- Necessity to get the access to KSeF:
  - using a qualified electronic signature or stamp
  - with the use of a trusted signature (ePUAP)
  - using a token generated by KSeF
  - based on the taxpayer notification to use KSeF
- Obligation to notify the tax office of persons authorized to access KSeF and authorized to access issued invoices
- In the interim period (until the end of June 2024) the acceptance of the invoice recipient is required. In case of non-acceptance, the invoice can be sent in an agreed format.
- Invoices prepared in the financial and accounting system and then sent to KSeF through an app interface (facilitation for micro-entrepreneurs using the MF e Mikrofirma application)

What are the benefits of issuing structured e-invoices?

- Simplification of invoice sending - just load the invoice into the system and provide the contractor with a unique invoice number
- Simplification of invoice adjustments - recording the adjustment is possible at the moment of entering the adjustment into the system (for the issuer), or at the moment of downloading the invoice from the system (for the recipient), without the need for additional documentation
- Exemption from the obligation to store and archive for 10 years
- Standardization

What to keep in mind?

- Need to implement an application that integrates KSeF with the financial and accounting system
- You can test the system now on a test website provided by MF, where you can, in particular:
  - Verify signatures and stamps
  - Transfer invoices to KSEF using the API provided
- No correction notes (Polish: noty korygujące) – all, even minor mistakes, will be corrected by a correction of the e-structured invoice.

You are welcome to contact us

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