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Polish E-Invoicing and The E-Invoicing System Implementation Plan Update



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Overview

The Ministry of Finance updates the status of the legal, technical, and business solutions for the mandatory KSeF system. In reviewing the project's assumptions, the ministry has addressed key requests from entrepreneurs regarding e-invoice issuance in KSeF. Entrepreneurs were invited to submit additional comments and feedback on the project until April 25, 2025.

The Ministry of Finance has confirmed that mandatory e-invoicing will be introduced for all taxpayers, including active and VAT-exempt ones. This will occur in two main stages, with a grace period for smaller entrepreneurs. New regulations will apply to large taxpayers with sales for 2024 over PLN 200 million (including tax) starting February 1, 2026. Other entrepreneurs must comply by April 1, 2026, while the smallest "digitally excluded" taxpayers, with transactions up to PLN 450 per invoice and total sales of PLN 10,000 per month, will start on January 1, 2027. VAT RR invoices for purchasing agricultural products from flat-rate farmers won't need to be issued in KSeF. The option to issue these documents in the system will begin on April 1, 2026, rather than February 1, 2026, as previously planned.

The draft submitted for consultation includes solutions to help taxpayers meet their obligations and use the system efficiently. After reviewing the project, we developed responses to entrepreneurs' key concerns about issuing invoices in KSeF.



By the end of 2026:

- Issuing invoices from cash registers will still be allowed.
- No penalties for errors in KSeF invoicing.
- No requirement to include the KSeF number in payments for e-invoices, including split payment (MPP).

Before the obligation begins, the tax administration will focus on educating taxpayers.

Important deadlines: KSeF Integration and Testing

The Ministry will also provide a roadmap for the next steps in implementing the KSeF obligation.

In June 2025, the ministry will announce KSeF 2.0, effective February 1, 2026. The announcement will include:

- The FA(3) logical structure, a structured invoice template (schema).
- API documentation detailing the interface specifications.

This will help integrators and large companies connect KSeF to their systems. They will receive a testing schedule and API documentation. All integrators and large companies can openly test the KSeF 2.0 API starting September 30. It will be available for use on February 1, 2026. A test version of the KSeF 2.0 Taxpayer Application is scheduled for release in November 2025.

This will allow all entrepreneurs to familiarize themselves with the system's features and functionalities. The test version will help taxpayers prepare for the mandatory KSeF, understand how the relevant software works, and learn about the functionalities they will use starting February 1, 2026, or April 1, 2026. This preparation will enable them to use the system more confidently and effectively once it is implemented. Please note that invoices created in the KSeF 2.0 test environment (including the KSeF API and Taxpayer Application interface) will not have legal validity.

The production version of the system, which will allow real business invoicing, will be launched on February 1, 2026. From that date, entities subject to mandatory invoicing, as per the outlined schedule, will be required to issue invoices using KSeF.

Certificates to Enhance Security

Starting November 1, 2025, businesses can apply for invoice issuer certificates, essential for issuing e-invoices during system failures and in "offline24" mode. These certificates will ensure the security and continuity of the invoicing process. Technical details on generating and downloading the certificates will be available in the API documentation published by the Ministry of Finance in June 2025.

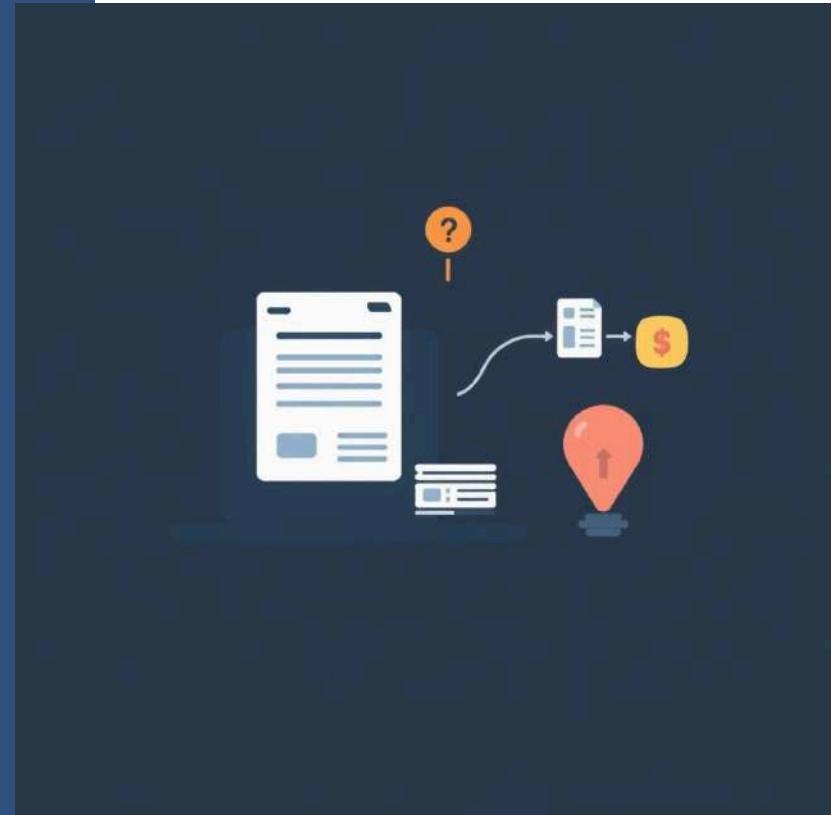
The proposed solution, along with enhancements for online invoicing in KSeF, meets entrepreneurs' needs by:

- Transferring only invoices issued between entrepreneurs in KSeF.
- Simplifying invoice circulation when domestic or foreign buyers do not provide a NIP.
- Clarifying obligations to use KSeF for both foreign and domestic entities.
- Standardizing the issuance date for invoices in KSeF, aligning with the issuer's indicated date regardless of online or offline issuance.

Offline24 Solution

We have introduced improvements to help entrepreneurs implement KSeF, including the indefinite availability of the "offline24" mode for issuing invoices. This solution aims to simplify the process for foreign entities or those without a TIN number.

This solution is beneficial when difficulties arise in issuing and transmitting e-invoices due to transmission network issues. It alleviates entrepreneurs' concerns about long waiting times in KSeF and acknowledges their essential invoicing needs.



KSeF Mobile Application

Entrepreneurs can manage invoices through the free KSeF mobile app from the Finance Ministry, available on Google Play and the App Store. It will eventually be upgraded to KSeF 2.0, allowing a smooth transition to the e-invoicing requirement after February 1, 2026.

Authenticated users can issue, view, and share invoices securely. The app helps manage vendor profiles and create lists of buyers and bank accounts stored in a private cloud, streamlining invoicing. Properly sent invoices will be recorded in KSeF.

Buyers using the app can quickly verify the existence of e-invoices in KSeF.



Facilitations for Issuing Bulk Invoices

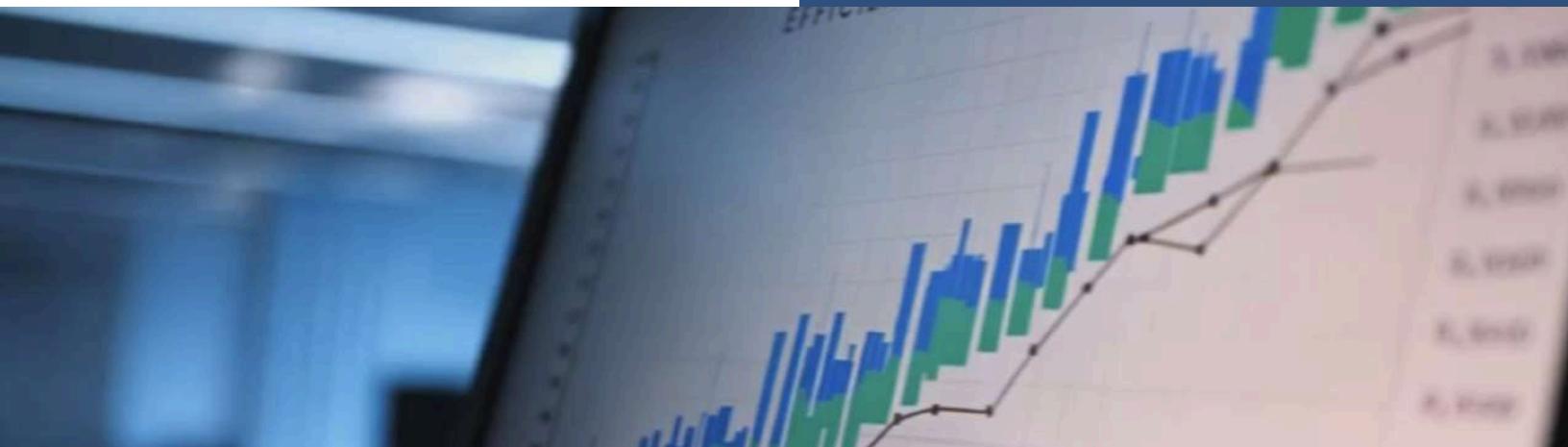
The Ministry of Finance has confirmed that the invoices in the KSeF system can be issued for the consumers. This voluntary measure aims to simplify the invoicing process.

Additionally, the ministry will permit attachments to e-invoices, which will be integral to the sales document and structured according to the FA(3) format. This addresses the need for taxpayers to include detailed information, such as unit price and quantity, in their invoice attachments. The draft law, explanatory memorandum, Regulatory Impact Assessment, and consultation report with entrepreneurs' feedback have been published on the government's website.

Benefits of the KSeF Application

1. Faster input VAT refunds: Get refunds in 40 days instead of 60.
2. Simplified storage: Most invoices do not need personal archiving.
3. No duplicate invoices: Issues are minimized, and invoices won't get lost.
4. Fewer errors: Reduced risk of mistakes in invoice issuance.
5. Automated exchange: Quick transfer of electronic invoices between companies.
6. Data import: Automatically import purchase document data into your accounting system.

7. Standardized format: A uniform invoice format across the board.
8. No inspection obligations: No need to provide invoices during audits.
9. Enhanced security: Improves tax system integrity and reduces fraud. Enhanced security: Improves tax system integrity by presumption of authenticity of invoice origin.
10. Data integrity: Ensures invoice contents remain unchanged.
11. Increased transparency: Promotes clear visibility in economic transactions.



How Can KGT Support You?

KGT has created an SAP-integrated e-invoicing add-on solution for Poland, featuring outbound and inbound functionalities to meet tax reporting requirements. This add-on includes a data extractor and a cockpit for generating periodic electronic invoices in the legal format and controls before submission.

When SAP DRC launched a Polish e-invoicing solution as part of its e-document offerings, KGT emerged as a leading consultancy firm for SAP DRC and tax services. Recognized as an SAP DRC partner for Polish e-invoicing services, KGT is one of SAP's recommended implementation partners for this solution. We provide comprehensive support, including installation, configuration, customization, and training, to help you maximize the long-term value of your SAP DRC investment

KGT is a SAP partner for PE services and SAP Build partner, and to become an SAP partner, strict due diligence requirements must be met, including having certified SAP consultants. You can find us at: <https://partnerfinder.sap.com/profile/0001925409>

