

System for electronic invoices / Krajowy System e-Faktur (KSeF)

Country/Region	Poland (PL)	Planned Delivery Date	20230131	Company Status	New
Component Complexity	CA-GTF-CSC-EDO-PL	SAP Solution		Manual Activity	

Introduction

The Council of Ministers has released a project of legal change to amend the Act of March 11, 2004 on tax on goods and services (Journal of Laws of 2020, item 106, as amended), hereinafter referred to as the "VAT Act".

- This announcement contains information about the project of legal change introducing "*Krajowy System e-Faktur (KSeF)*".
 - Update published on August 17th, 2021 announces that the Polish E-invoicing system will be postponed until January 2022. The implementation of the e-invoicing system will remain voluntary in the beginning.
 - Update published on October 12, 2021 announces that the project has been approved by the lower house of the parliament on October 1, 2021 and was sent to higher house of the parliament for further processing. Ministry of Finance has started a pilot of the National System of e-Invoices (KSeF) to allow the new solution testing by interested entities that deal with the development of invoicing software. Access to the trial version of the software is possible via a dedicated website. From January 2022, Polish entrepreneurs will use e-Invoices voluntarily. It will be one of the acceptable forms of documenting sales, next to paper invoices and electronic invoices already functioning in the course of trade. **Ministry of Finance plans that in 2023 entrepreneurs will use e-Invoices obligatorily.**
 - Update published on November 2, 2021 announces that the project has been passed by the parliament and awaits the president's signature and publication in the journal of laws.
 - Update on December 1, 2021: The new law was signed by the president and officially published in Journal of Laws ([Dz.U. 2021 poz. 2076](#)). Ministry of Finance plans to make the KSEF obligatory, after obtaining the EU derogation decision, probably in Q2 2023.
 - Update on March 31, 2022: Poland has received the **derogatory authorization from the EU commission** for the planned B2B e-invoicing (KSeF) mandate with a starting date not earlier than April 1, 2023. It is proposed to authorize the derogation as from **April 1, 2023 until March 31, 2026**. The Ministry of Finance informs that they are working on the business and legal concept of the mandatory KSeF.
 - Update on June 17, 2022: The Council of the European Union has agreed to make **electronic invoicing in Poland mandatory from January 1, 2024**.
- This information is based on legislation and regulations that are subject to change at any time by the respective authorities and is therefore not binding. The information will be updated as and when required.

Business Background/Impact

Krajowy System e-Faktur (KSeF) is an information system for issuing and receiving structured invoices as well as for storing and marking them with the identification number assigned by this system. The system

verifies the compliance with the specified invoice template.

The issuing structured invoices will be another accepted form of documenting sales, just as paper invoices and electronic invoices currently in the trade.

Reference

Project of legal change published by the Council of Ministers on their official web page ([UD159](#)), in 2021, in Poland.

For more information about the legislation process, see [Print nr 1547](#).

The new law was published in Journal of Laws ([Dz.U. 2021 poz. 2076](#)).

KSeF official web page: <https://www.podatki.gov.pl/ksef/>.

Derogatory authorization from the EU commission:

<https://www.gov.pl/web/finanse/jest-zgoda-komisji-europejskiej-na-obowiazkowa-e-faktura-w-polsce>
<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=COM:2022:136:FIN>.

Decision of the Council of the European Union: <https://data.consilium.europa.eu/doc/document/ST-9217-2022-INIT/en/pdf>

Expected Solution

A solution should enable you to send the sales invoices to KSeF and receive the confirmation status.

Change Log

Update on April 5, 2022:

The capabilities to send and receive electronic invoices through KSeF are planned be supported with SAP Document and Reporting Compliance.

Update on June 20, 2022:

The preliminary information for preparation of backend system are planned to be available by end of October 2022.*

*) This is the current state of planning and may be changed by SAP at any time by SAP without notice.