

# National e-Invoicing System (KSeF)

## Taxpayer's Toolbox

Grow | Protect | Operate | Finance

August 2023

The requirement to issue invoices exclusively through the National e-Invoicing System (KSeF) will mean that all invoices documenting B2B sales will have to be issued in structured form. As a result, it will no longer be possible to invoice sales in the current way i.e. issuance of paper or electronic invoices outside of the KSeF system will be inconsistent with the applicable regulations.

With reference to the above, if a business fails to prepare for the changes in time, it may face penalties prescribed by law and a variety of other non-tax risks, in extreme cases being forced to stop sales.

### Important deadlines

- On 16 June 2023, the Sejm passed an amendment to the Polish VAT Act, introducing a mandatory e-invoicing system (KSeF). The new legislation will now be sent to the Senate. We expect the legislative process to be completed this summer.
- The KSeF system will become mandatory on 1 July 2024.
- Businesses that do not use the KSeF system will be subject to penalties as of 1 January 2025.
- Taxpayers engaged exclusively in VAT-exempt activities and those who perform mostly VAT exempt activities will also be required to issue their invoices using the KSeF system 6 months later i.e. from 1 January 2025.

### Are you obliged to use the KSeF system?

- Yes, if you are seated in Poland.
- Yes, if you have a fixed establishment (e.g. a branch) in Poland.
- Yes, if you are a foreign entity purchasing goods or services in Poland.

### What transactions must be processed through the KSeF?

- All sales transactions that are required by Polish law to be documented by an invoice, including, but not limited to
  - sales of goods and provision of services in Poland (B2B sales);
  - export of goods and intra-Community supply of goods;
  - export of services;
  - VAT-exempt sales.
- Invoice corrections.

## What you need to do before July 1, 2024

- Identify the transactions that will have to be invoiced through the KSeF system and determine the volume of sales that will not have to be invoiced in the new system.
- Review all types of sales documents you issue and purchase documents you receive.
- Determine which of the mandatory and optional invoice elements should be considered for each of your sales.
- Review and adjust your company's existing tax and/or invoicing procedures or develop new ones.
- Determine whether you have a fixed establishment in Poland (if you make purchases in Poland).
- Consult and agree with your business partners on how to implement and document existing transactions (exchange of attachments/invoices related to costs borne by employees).
- Adapt accounting systems/invoicing modules for compliance with the KSeF.
- Train invoicing staff, and, most importantly, the staff/departments responsible for the day-to-day operations of the company.

## How we can help you meet the KSeF requirements

- We provide training on the use of the KSeF system and can help your organization prepare to meet the challenges presented by the system.
- We can identify the sales and purchase transactions subject to KSeF (including by reviewing source documentation).
- We can review the company's transactions to determine which of the 400+ invoice structure elements need to be completed or marked.
- We can review the company's existing tax and invoicing procedures and support you in development of the new ones if necessary.
- We can assist in the preparation of application for a tax ruling, including those related to the determination of the fixed establishment of vendors and business partners.
- We can advise on the implementation of tools for the KSeF system and assist in the preparation of its implementation, including contacts with business partners.

## Contact



**Cezary Przygodzki**  
Partner  
Head of the Tax Team  
D +48 22 242 57 78  
[cezary.przygodzki@dentons.com](mailto:cezary.przygodzki@dentons.com)



**Dariusz Stolarek**  
Partner  
Tax Team  
D +48 22 242 57 66  
[dariusz.stolarek@dentons.com](mailto:dariusz.stolarek@dentons.com)



**Mateusz Machalski**  
Counsel  
Tax Team  
D +48 22 242 5 7 65  
[mateusz.machalski@dentons.com](mailto:mateusz.machalski@dentons.com)

© 2023 Dentons. Dentons is a global legal practice providing client services worldwide through its member firms and affiliates. This publication is not designed to provide legal or other advice and you should not take, or refrain from taking, action based on its content. Please see [dentons.com](https://www.dentons.com) for Legal Notices.