

National System of e-Invoices

As of January 1, 2022, the lawmakers plan to introduce the National Electronic Invoice System in Poland. It is intended to be a nationwide invoicing system based on electronic exchange of data submitted by taxpayers on the Ministry of Finance's servers. According to the planned regulations, every entrepreneur will be able to issue sales invoices (in a structured form) within the National e-Invoicing System (KSeF).

General assumptions

Sales invoices issued by taxpayers under the National e-Invoicing System (KSeF) will be referred to as 'structured invoices'. These invoices issued and made available via the KSeF will function in trading as one of the permitted forms of documenting transactions, in addition to paper invoices and electronic invoices currently present in trading.

In the initial period, they will be voluntary. The entrepreneurs will decide on their own whether to issue an invoice structured in the KSeF or to continue using present solutions.

Structured invoices

Structured invoices are invoices issued by taxpayers via an ICT system, i.e.: National e-Invoicing System (KSeF) with an assigned number identifying the invoice in that system. Receiving structured invoices using the KSeF will require acceptance by the recipient of such an invoice. In a situation where the recipient of the structured invoice does not consent to receive it using the KSeF, the issuer will retain the right to issue the structured invoice in the system, and will be obliged to send the invoice issued in this way to the recipient in another way agreed upon with the recipient, e.g. by e-mail in electronic form, or in paper form. Such an invoice will retain the benefits of a structured invoice, as it will have its statutory characteristics (identification number in the KSeF system).

Data exchange (API)

The designed solution will be based on a credential model, i.e., authorization of a person in the system will be required. Invoices will be prepared directly in the taxpayer's financial and accounting programs and sent to the KSeF via API. In order to do so, the taxpayer will need to self-authenticate in the KSeF system. Once authorized in the system, the taxpayer will be able to use the KSeF to browse, issue and receive structured invoices, and will be able to upload any invoice or invoice package in xml format or convert to PDF. In addition to the taxpayer, structured invoices will be able to be issued or accessed by an entity authorized by the taxpayer. There is a possibility of assigning the permission to use the KSeF e.g. to an accounting office or a particular natural person.

Structured invoices will be drawn up (prepared) by the taxpayer in local or cloud-based financial and accounting systems in line with the template provided by the Minister responsible for public finance. Microentrepreneurs will also have access to functionality offered by the Ministry of Finance. The e-Mikrofirma web application will be modified for this purpose.

	Each taxpayer will be able to issue a structured invoice using a template posted on the electronic platform of public administration services through their individual account in the KSeF system.
Storage period	The rules governing issuing duplicate invoices (subsequent copies of the invoice) will not apply to structured invoices. Structured invoices will be stored in the system permanently (for a period of 10 years). If the recipient of the structured invoice has not consented to receive it in the KSeF system and the structured invoice that has been provided to them in another agreed upon manner is lost or destroyed, the recipient of the structured invoice will be able to request the invoice issuer to provide it again.
Adjustment notes	The KSeFa will not provide for the issuance and transmission of structured adjustment notes to structured invoices due to their specificity, i.e. the fact that these invoices require the approval of the recipient of the original invoice. However, the taxpayers will not be deprived of the ability to issue adjustment notes. Adjustment notes will be issued and received on the existing basis outside the KSeF.
When it will be impossible to use KSeF	<p>It will not be possible to issue invoices in the KSeF for which separate regulations provide that there is no obligation to include the number by which the seller is identified for tax purposes or data that allows for the unambiguous identification of the purchaser. In each case, in order to determine the scope of elements that ensure the possibility of issuing the document using the KSeF, it is prudent to refer to the template structured invoice made available by the minister responsible for finance on the electronic platform of public administration services.</p> <p>The KSeF system will also no longer allow for issuing the VAT RR or pro forma invoices. The VAT RR form is a special document issued under the flat-rate farmer procedure and is intended to document the purchase by a VAT taxpayer of agricultural products or services from a flat-rate farmer. The term 'pro forma invoice' is customary and does not appear in the provisions of the VAT Act. Issuing a pro forma invoice does not generate any VAT consequences, i.e. the obligation to pay the tax indicated in this document, nor does it constitute the basis for the contractor to deduct the VAT indicated in this document.</p>
Logical structure of the e-Invoice	<p>The KSeF system is based on IT solutions and the implementation of the KSeF will require updates to the accounting systems in use. In order to allow IT systems to be adapted to the changes, the Ministry of Finance has published a draft version of the logical structure of the e-Invoice (FA_VAT).</p> <p>For non-Polish software suppliers, the documentation of the logical structure of the e-Invoice was made available in the English language version, as an auxiliary material for implementation purposes.</p>
Incentives for using KSeF	<p>The adopted solution will allow the invoice issuer to benefit from preferential tax treatment in the form of a 40-day tax refund deadline (currently 60 days) and settlement of an 'in minus' adjustment for the period in which the adjusted invoice was issued, also in the event that the recipient of the structured invoice does not consent to receive it in KSeF.</p> <p>It is assumed that the proposed solutions will also contribute to strengthening the control of correctness of VAT settlements, but also to simplifying the very process of control of settlements with entrepreneurs due to the possibility of remote monitoring by tax authorities of trading documented with invoices.</p>



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