



**Domestic e-Invoice
System Mandatory** as of 2026

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The Domestic e-Invoice System (KSeF) will become mandatory as of 1 February 2026, introducing general electronic invoicing with transition periods for smaller businesses. Ultimately nearly all taxable persons will be covered by this system.

Mandatory KSeF implementation timetable

The requirement to issue structured invoices in KSeF will be implemented in stages as of 1 February 2026. First for businesses with 2024 sales, including tax, in excess of PLN 200 million. As of 1 April 2026 the requirement will cover all other taxable persons. Receiving invoices in KSeF will become mandatory for all as of 1 February 2026 irrespective of the size of the business. Taxable persons will be able to download KSeF certificates as soon as 1 November 2025, which will give them time to prepare for meeting KSeF related obligations. The act that introduces the described regulations has been published in the Journal of Laws in item 852.

Transitional periods for the smallest businesses

Up until the end of 2026 taxable persons required to issue structured invoices will be able to issue either electronic or paper invoices, as long as the total value of sales, including tax, documented in a given month is lower than or equal to PLN 10 000. Taxable persons will lose their eligibility to issue invoices outside of KSeF starting with the first invoice that exceeds this amount. In addition, up until the end of 2026 it will be possible to issue electronic or paper invoices using cash registers and cash receipts recognized as invoices when the total amount due does not exceed PLN 450 or EUR 100. In the period from 1 February to 31 March 2026 taxable persons will be able to issue electronic or paper invoices without limitations as to the amount if their total sales did not exceed PLN 200 million in 2024.

Exemptions from the requirement to issue structured invoices

The requirement will optionally exclude taxable persons who have no registered office or permanent place of business in the territory of Poland, as well as invoices issued to individuals who do not conduct business operations. Statutory exemptions will include invoices issued under non-EU OSS procedures, IOSS imports and invoices issued for occasional international passenger road transport services. An implementing regulation will specify additional exemptions, including for invoices for highway tolls, transport tickets, VAT-exempt services and self-invoicing for entities without a Polish tax identification number (NIP). Optional exemptions mean that despite not being required to do so, taxable persons will be able to issue invoices in KSeF voluntarily.

Emergency procedures and offline24 mode

The regulations introduce emergency procedures that make it possible to issue invoices outside the system in the event of planned maintenance work, KSeF outages announced on the Ministry's of Finance Public Information Bulletin website or extraordinary situations communicated by the mass media. During planned maintenance work offline invoices will have to be sent to KSeF no later than the next working day after the system becomes available, in the event of an outage invoices must be submitted within 7 working days of the end of the outage. A voluntary "offline24" mode enabling the issue of invoices outside the system during data transmission



difficulties or for transactions with foreign entities without a NIP will be available at all times. Invoices issued using this mode will be marked with a verification code and may be sent to the buyers as agreed outside of KSeF, whilst other domestic taxable persons will receive invoices directly in KSeF.

Attachments, certificates and technical solutions

As of 1 January 2026 it will be possible to report the intention to transmit attachments to e-invoices via the e-Tax Office service, where the solution was designed with specific industries in mind, in particular the energy, fuels, gas and telecommunications sectors, where such attachments contain information on the units of measure, quantities and prices. Taxable persons are required to download certificates from the system that make it possible to confirm the identity of the issuer and mark the invoice with a code ensuring authenticity of its origin and integrity of its contents. The Ministry of Finance has published the final version of the FA(3) logical structure and the API documentation for KSeF 2.0, and will provide free support tools: the KSeF 2.0 Taxable Person Application, the KSeF Mobile Application, and E-microfirm, making it possible to link to an existing account and transfer invoices to VAT records. The new regulations introduce authorization procedures that precisely set out the rules for granting access to the system to individuals within the organization.

Penalties for failure to comply with KSeF regulations and transitional provisions

Violations of KSeF related obligations may result in serious financial and legal consequences, although some violations of a technical nature will not lead to the initiation of proceedings for tax crimes or offences. There are also transitional provisions that ease some of the obligations – the requirement to include the KSeF number in transfers for invoices has been postponed until the end of 2026, and the requirement to list KSeF numbers in JPK_V7 sales records has been deferred until 31 July 2026. The loss of eligibility for preferential solutions, such as invoice attachments, is a special type of penalty, which may occur automatically when invoices are issued with data other than set out in the regulations. Incorrect application of transition provisions may result in a loss of eligibility for facilitations, whilst exceeding the sales value limits will lead to an immediate loss of the ability to issue invoices outside of KSeF. Minimizing the related risk requires the implementation of a comprehensive compliance monitoring system and employee training.

New invoice correction methods and data requirements

Fundamental changes have been made to electronic invoice correction procedures – it will be possible to account for corrective invoices issued in structured form in KSeF in the period in which they were issued, without the need to wait for the counterparty to confirm receipt. The mere fact of transmitting a correction to KSeF will be sufficient to lower the tax base in the VAT declaration, which will considerably simplify and speed up the accounting process. The catalog of mandatory invoice data has been broadened – the NIP number will also have to be provided for buyers who are not VAT taxable



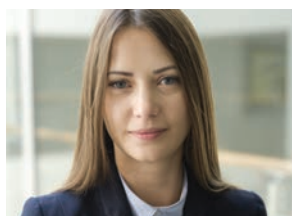
persons, such as legal persons or entities that apply a subjective exemption, as long as they have such a number. A new role of "Employee" has been added to the data structure for situations where employees make purchases on behalf of the employer; it requires the correct assignment of the roles of buyer and representative in the system. Buyers will be required to provide the seller with the appropriate identification numbers in order to correctly issue the invoice in KSeF.

Getting ready to implement and adapt processes

Only a few months are left to get ready for mandatory KSeF. Meanwhile, preparations require adapting contracts with counterparties and accounting offices, in particular with regard to the submission of invoices and data supply deadlines. It is important to remember that KSeF will prevent backdating invoices and will change the rules for making corrections. This requires ongoing monitoring of company sales and agreements with counterparties regarding the basis for payment and the process of invoice approval before transmission to the system. Training in the use of the new functionalities, electronic certification procedures and identification of entities required to use KSeF needs to be provided to the employees of accounting, sales and IT departments. It will not be possible to cancel invoices transmitted to KSeF, and any changes will have to be made with a corrective invoice, which will require the development of new internal control procedures and ensuring compliance with technical requirements. Companies must also prepare their information systems for integration with KSeF and must implement procedures for managing authorizations and electronic certificates.



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