



**Practical aspects  
of the operation  
of KSeF, i.e. an essential  
guide for every employee**

# Practical aspects of the operation of KSeF, i.e. an essential guide for every employee

The introduction of the Domestic e-Invoice System (KSeF) requires preparations to be made not only by the finance and accounting departments, but also by all employees involved in purchasing, sales, and accounting processes. Changes are being made to the format of invoices, their delivery method and access rights to the system, forcing modifications of internal procedures and training of teams in new responsibilities and document verification mechanisms.

## Change in invoice format and introduction of logical structure

Up until now invoices for business transactions were issued using various formats – paper, PDF, JPEG, and even XLS – and delivered by email, post or messenger. Their layout was arbitrary, and the payment due date or account number could be listed anywhere on the document. From the time KSeF is implemented in business-to-business transactions (B2B), a single general invoice template will apply, known as a logical structure, where each piece of information will be placed in a strictly designated field. Invoices in this form are called structured invoices and have the form of an XML file. The image of the invoice seen by users on their screen will only be a visualization of the data stored in the system, rather than an independent accounting document. In practice this means that traditional PDF documents or paper printouts will lose their significance as a basis for a deduction of VAT or recording – the only thing that will matter will be an entry in the central system along with the assigned KSeF number.

## Central circulation of invoices through the Ministry of Finance platform

Invoices between businesses in domestic transactions will circulate exclusively through the central system – the Ministry of Finance platform. Businesses will submit sales invoices to and receive purchase invoices from KSeF. Traditional sending of invoices by email to Polish counterparties will no longer have legal significance and will not constitute a basis for a deduction of VAT or recording. Only foreign recipients who are not covered by the KSeF requirement will have their invoices sent to them using an agreed method, such as for example a PDF with a QR code. This does not, however, mean that the sending of transaction confirmation documents to domestic counterparties will be completely disallowed – businesses may continue doing so for internal or communication purposes, but should remember that these documents will only play a supporting and information role, as only an entry in KSeF confirmed with a unique system number will have binding legal significance.

## E-invoice issuing process and the role of software

Most employees involved in the issuing of invoices will continue doing so similarly to how they do it now – using their sales program or ERP system. The software used by companies will be equipped with modules that will automatically adjust the data to the requirements of KSeF and send them to the central system without the need to manually enter information in a separate application. It is of key importance for every company unit to apply consistent rules for entering additional information, such as order numbers, promotional codes or internal identifiers in the designated



fields. Absence of standardization may cause problems with automatic document processing and assignment to the appropriate projects, departments or employees, making it more difficult to perform financial accounting and analyses.

## Elimination of invoice receipt date concept and new receipt confirmation mechanism

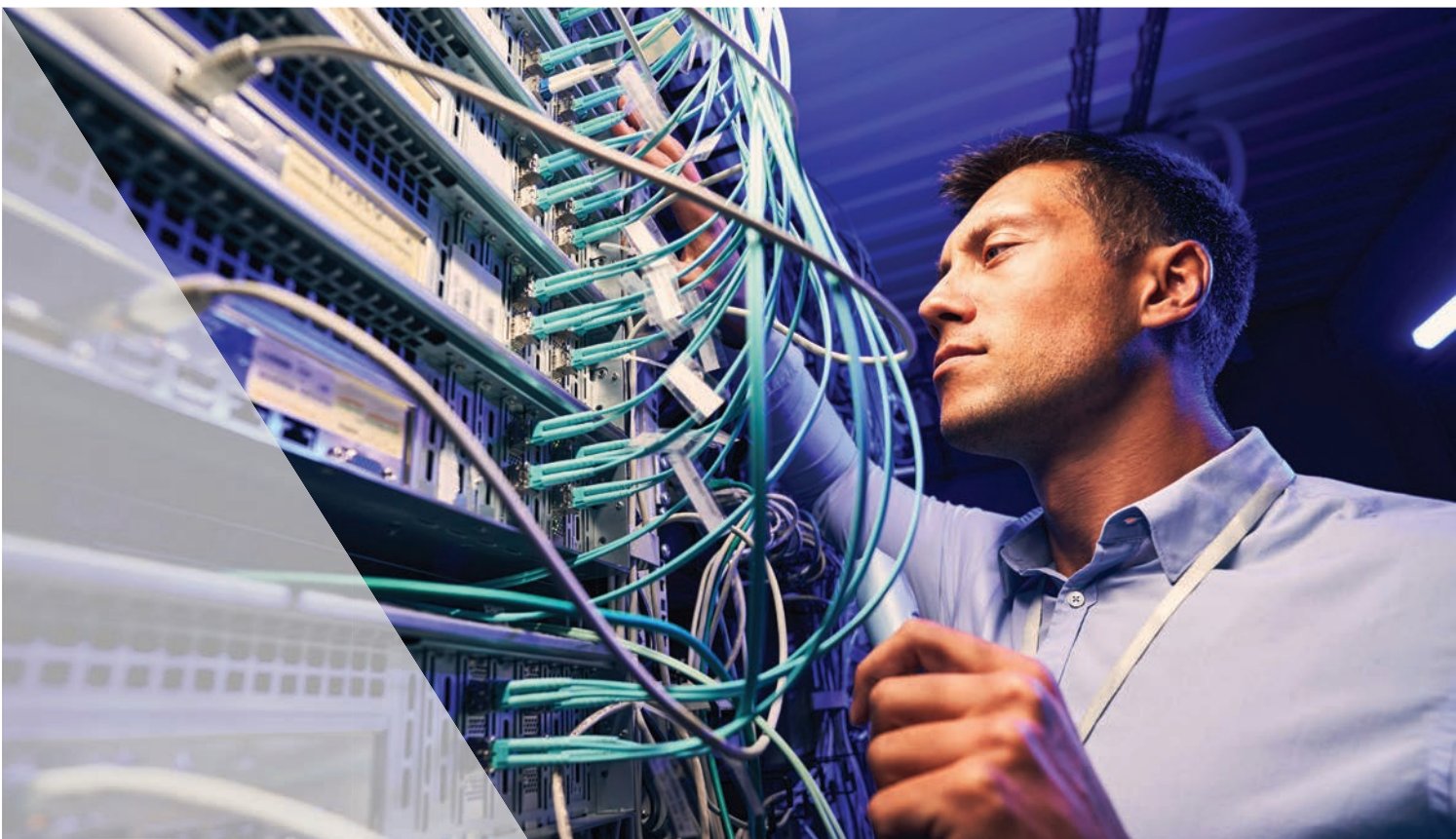
Invoices received in a file or by traditional post will no longer constitute accounting evidence as defined in tax regulations. It is only after the existence of an invoice has been confirmed in KSeF with a unique system number that it can be considered issued and received. Importantly, the date of invoice receipt is the date it is assigned an individual system number in KSeF, rather than the date on which the buyer physically downloads the document from the system or opens the XML file. This eliminates the concept of the invoice receipt date, which until now was determined by the buyer based on the date the document was received by post, email, or courier, and often differed from the invoice issue date. The two dates are synchronized (are the same) in the KSeF system – the moment a number is assigned by the system is also the moment the invoice is issued and received, which affects the VAT deduction and cost recording deadlines.

## Consumer invoices and optionality

Currently there is no requirement to issue consumer invoices (B2C) through the Domestic e-Invoice System. It is the business that decides whether to issue such invoices via KSeF or to use the existing solutions. If, however, a business does decide to issue an invoice to a consumer through KSeF, they will have to deliver it to the consumer in the form agreed with the consumer, such as for example by printing it out or sending it to the consumer's email address, where the document must contain a QR code that makes it possible to verify the invoice's authenticity in the system. Differentiating between B2B and B2C transactions is of key practical importance – sales employees must accurately identify the nature of the transaction and require buyers acting as traders to provide their tax identification number, which triggers the requirement for the invoice to be issued in KSeF.

## Emergency procedures and offline modes in case of technical problems

The introduction of KSeF does not change the statutory deadlines for the issuing of invoices, including advance, final, or corrective invoices. If, for technical reasons such as power outage, internet outage or KSeF system maintenance it is not possible to send a document to the system in the standard way, the emergency procedures provided for by the lawmakers should be followed. The offline mode makes it possible to issue an invoice when there is no connection to KSeF, for example when working in the field, during a telecommunications outage or when the government platform is not available. Such an invoice can be presented to the client, for example as a visualization with a QR code, but the business must send it to KSeF by the statutory deadline, usually the next business day after the technical problems are resolved, in order for it to become legally binding. It is important to remember that once the outage is over the invoice should reach the central system immediately, and failure to comply with this requirement may result in the buyer being unable to deduct VAT, as well as in administrative penalties.



## Access rights and identification of users in KSeF

Access to the Domestic e-Invoice System is based on three pillars: user identification, operating context, and scope of system permissions. Identification involves logging into the system using a trusted profile, qualified signature, or other form of electronic identification. Context means selecting the specific company on behalf of which the user is acting – an employee may be authorized to represent several entities, but at any given time must specify which one he/she is performing activities for. Permissions define the scope of activities the user is allowed to perform in the system, for example, only to issue sales invoices, only to view purchase invoices, full access to document management, or ability to grant permissions to others. Employers must develop a KSeF access policy defining precisely which employees have what permissions, as well as implement procedures for the granting, modifying, and revoking of those permissions. This is vital from the standpoint of data security and internal control.

## Internal identifier for employee purchases and no corrective notes

An internal identifier is one of the most important organizational tools for companies that have field employees or make decentralized purchases. When making company purchases, employees should provide the seller with their internal identifier, if one has been assigned by the company, which will allow the system to automatically assign the invoice to a specific department, project, or employee. If an employee does not have an identifier, he/she should follow the procedures established by the company, for example, enter his/her first and last name in the “Comments” or “Order Number” field. KSeF does not enable buyers to issue corrective notes, which were thus far used to correct invoice errors, such as an incorrect company name, address, or tax identification number. The only way to correct such errors is for a corrective invoice to be issued by the seller. This forces great care when providing invoice data and ongoing verification of documents received from the system. In addition, an invoice sent to KSeF immediately becomes a legal document and cannot be annulled or withdrawn before it is recorded – the only way to withdraw an incorrect document is to issue a corrective invoice “to zero,” which further stresses the importance of implementing control procedures at the invoice issue stage.



**MAREK SPORNY**  
Partner in the Tax Advisory  
Department of BDO,  
tax adviser,  
office in Poznan  
+ 48 61 622 57 00  
Marek.Sporny@bdo.pl



**Emilia Wolnowska**  
Partner in the Tax Advisory  
Department of BDO,  
tax adviser,  
office in Poznan  
tel.: +48 61 622 57 00  
Emilia.Wolnowska@bdo.pl



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BDO spółka z ograniczoną odpowiedzialnością sp.k.,  
ul. Postępu 12, 02-676 Warszawa;  
tel.: +48 22 543 1600, fax: +48 22 543 1601,  
e-mail: office@bdo.pl