



The Ministry of Finance
proposes phased implementation
and simplification of
mandatory e-invoice system

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The Ministry of Finance has presented a draft of changes to the mandatory Domestic e-Invoice System (KSeF), calling for its phased implementation (February and April 2026), the introduction of offline24 mode, the ability to enclose attachments, and an increase of the VAT exemption limit.

New KSeF implementation timetable

A new version of the bill proposing changes to mandatory invoicing in the Domestic e-Invoice System (KSeF) provides new dates for a phased implementation of the system. Under the newly proposed provisions, the requirement to use e-invoices would be implemented in two phases: as of 1 February 2026 for large taxable persons with 2024 sales (including tax) in excess of PLN 200 million, and 1 April 2026 for all other traders. This timetable is a result of recommendations following a system audit and a response to the demands put forward by traders during numerous consultations.

Testing of system and invoice issuer certificates

To enable traders to adequately prepare for mandatory KSeF, the draft calls for giving taxable persons the option of downloading an invoice issuer certificate in advance as early as 1 November 2025, i.e. even before the use of KSeF becomes mandatory. The certificate is a prerequisite to issuing invoices in the so-called offline mode, i.e. during an

outage, unavailability of KSeF or in situations when the taxable person decides to issue invoices in the offline24 mode. 1 November 2025 is also when the functionalities of mandatory KSeF are to be made available in a test environment (KSeF 2.0) to let taxable persons perform tests, become familiar with the system and report potential problems before its official launch. Invoices issued in the test environment before 1 February 2026 will have no legal effect and will not be stored in the system. It is important that once mandatory KSeF 2.0 is introduced, the existing KSeF 1.0 will not be extinguished – invoices issued in the optional model will continue to be stored in KSeF in accordance with binding regulations.

Offline24 mode – new invoicing solution

One of the key changes introduced by the draft is the permanent introduction of an option for taxable persons to voluntarily use the so-called “offline24” mode. The solution is a response to traders’ concerns regarding the likelihood of problems with issuing and sending e-invoices to the system in real time, which could disrupt business operations. In the “offline24” mode a taxable person will be able to issue an invoice in electronic form in accordance with the structured invoice template, and then immediately send it to KSeF, no later than the next working day after it is issued. Sending the invoice to KSeF is necessary so that it may be assigned an invoice identification number in the system. Choosing the offline24 mode may be dictated by the specific nature of the taxable person’s operations, inability to issue invoices online, or a need to issue invoices to an entity that is not registered for VAT and has no NIP number, including a consumer, a foreign entity or an entity exempt under the SME procedure.



Invoicing consumers and method of providing e-invoices

The draft bill calls for significant changes to the invoicing of consumers. Under currently binding KSeF regulations taxable persons required to issue e-invoices are exempted from this obligation when issuing invoices to individuals who do not conduct business operations. However, in response to trader demands made during consultations, the new draft gives the option of issuing e-invoices to consumers. This means that taxable persons - issuers of invoices to consumers - will be able to decide for themselves whether to issue an e-invoice or an invoice under the existing rules. The buyer's consent will not be required for an e-invoice to be issued to a consumer, although the issue of an invoice to a consumer will itself continue to require a prior request for such a document from the buyer. Whereas at the consumer's request the taxable person will be required to issue an e-invoice to the consumer outside of KSeF and to provide the consumer with appropriate access to the issued invoice in the KSeF system through a verification code or other data enabling the identification of the invoice.

Transition period for microbusinesses and invoices from cash registers

The draft provides for the introduction of a transition period from April to the end of 2026 for microbusinesses. During this period, taxable persons performing transactions that involve small amounts (up to PLN 450 for a single invoice and up to a total of PLN 10 thousand in monthly sales) will not be required to issue e-invoices. This solution is meant to make it easier to document transactions for the smallest or digitally excluded taxable persons. In addition, the draft maintains until the end of 2026 the option of issuing invoices from cash registers, including fiscal receipts with the buyer's NIP, which are recognized as simplified invoices. This will extend the adjustment period for taxable persons who have previously used the option of issuing invoices from cash registers. Also postponed until the end of 2026 is the requirement to provide the KSeF number in payments for e-invoices, including those issued under the split payment mechanism (MPP). The requirement to provide the KSeF invoice identification number when making payments will not apply until 1 January 2027.



Invoice attachments – new KSeF functionality

To meet the needs of traders, primarily suppliers of utilities (energy, gas, etc.), the draft introduces an additional functionality consisting of the ability to send to KSeF an invoice with an attachment. The attachment is to be an integral part of the e-invoice and is to contain only the data referred to in Article 106e of the VAT Act, or data closely related to that data. Only one attachment will be allowed per invoice. The data in the attachment will be in a structured form but presented in a manner that is flexible

(taxable persons will be able to define the content of certain fields on their own) and universal (it will be possible to indicate data specific to different industries). The functionality will be available to taxable persons after they submit a relevant notification via the e-Tax Office service. Taxable persons will be able to make such notifications as of 1 January 2026. Sending an invoice with an attachment to KSeF will not be mandatory, and the range of entities that can use this function will not be limited to specific industries, although the solution has been designed primarily for businesses that use invoice attachments to provide extensive data on the unit of measurement, quantity and price of goods or services.

Raising the limit of subjective exemption under VAT

The draft also introduces an important change regarding the subjective VAT exemption. It proposes raising the exemption limit from the current PLN 200 000 to PLN 240 000. In accordance with Article 113 par. 1 of the VAT Act, exempt from VAT are sales made by a taxable person whose sales did not exceed the set amount in either the previous or current tax year. Raising this limit will allow simplifications to be applied

to a greater number of taxable persons with small turnover from business operations. Generally, VAT-exempt taxable persons are exempt from the obligation to register for this tax, from the obligation to keep full (detailed) records of activities subject to this tax, and from the obligation to issue invoices and file VAT declarations. Raising the limit is therefore part of a strategy to reduce tax obligations in connection with the introduction of mandatory KSeF for the smallest taxable persons. The new limit will go into effect as of 1 January 2026.

Access to invoices in KSeF for local governments and inspection authorities

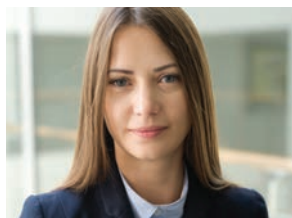
The draft also makes changes to the access to e-invoices in KSeF and to other data kept in the system. It broadens the scope of access to e-invoices for National Tax Administration authorities so that they can use the data to perform their statutory tasks. In addition, it introduces a requirement to list on the invoice the NIP number of local government subordinate entities, which is a response to the demands made by local governments in order to provide access to



invoices to their subordinate entities. To this end, a change will be proposed to the e-invoice schema to make it mandatory to fill in the "Entity3" element. The amended provision indicates a closed catalog of authorities and institutions authorized to access invoices in KSeF, including the National Tax Administration, the Inspector General of Financial Information, the courts, prosecutor offices, the President of the Office of Competition and Consumer Protection and the State Plant and Seed Protection Inspectorate. Invoices and other data from the KSeF made available to these authorities should be marked with the "tax secret" clause, and their transfer should take place in the manner provided for documents containing classified information.

Key aspects of getting businesses ready to implement KSeF

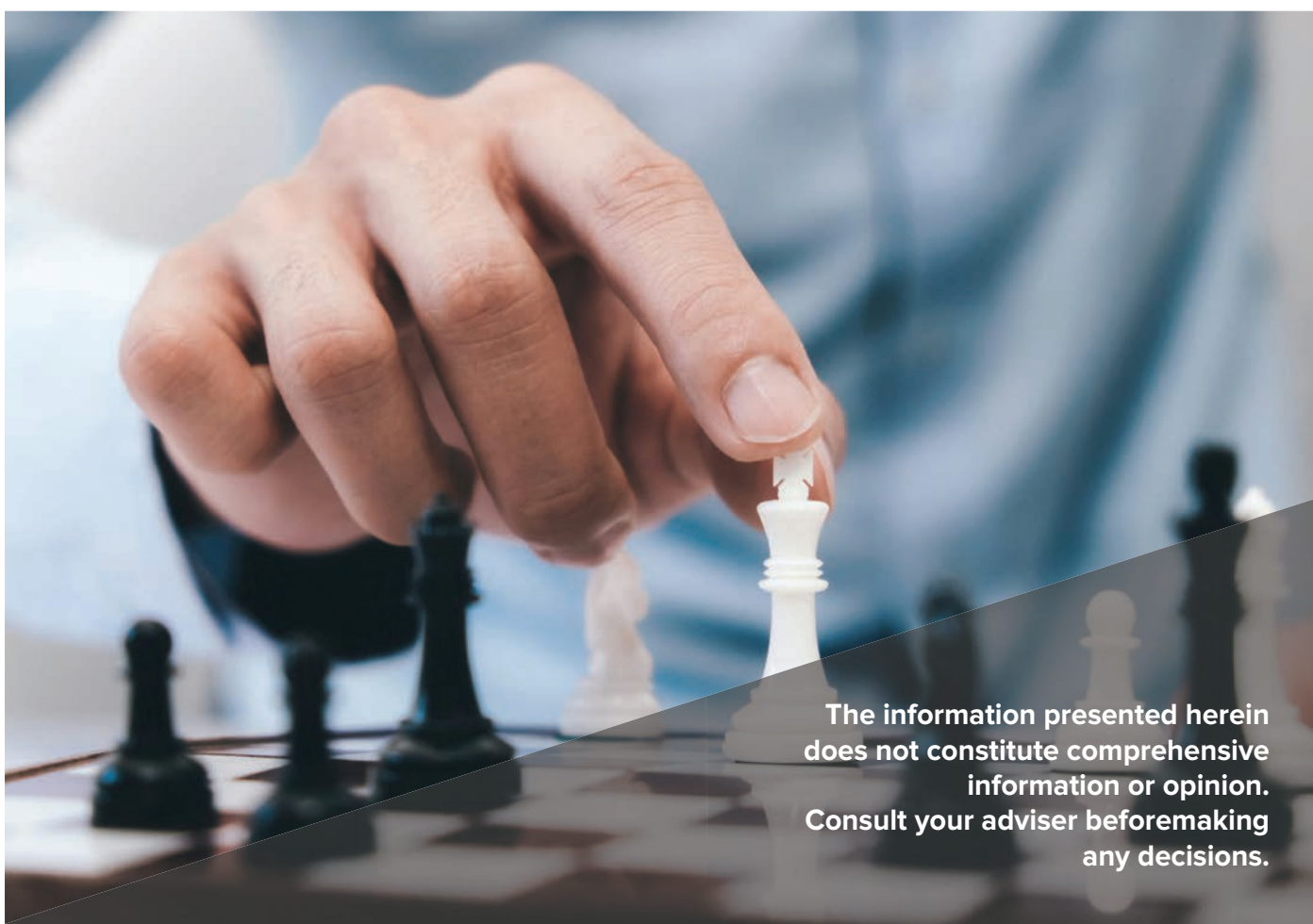
It should be noted that effective preparation for the implementation of KSeF requires an audit of internal invoicing processes and a verification of IT systems for the ability to integrate with the new system. Training should be planned for employees responsible for invoicing and accounting. Companies should precisely determine the date from which they will be required to use KSeF, and develop contingency procedures related to "offline24" invoicing. They should also analyze the impact of the new system on their financial liquidity, considering any potential delays during the initial implementation phase. Organizations that use invoice attachments should prepare in advance to submit relevant notifications. A critical element of preparation is to evaluate solutions in the KSeF test environment from November 2025 and download the invoice issuer certificate.



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