

The background of the entire page is a low-angle, upward-looking photograph of a modern skyscraper. The building's facade is composed of a grid of windows and is partially covered by a series of horizontal, metallic, ribbed panels that create a textured, layered effect. The sky is a clear, pale blue. The overall composition is dynamic and architectural.

**The tax authorities explain  
how to use KSeF**  
in domestic and foreign transactions

# The tax authorities explain how to use KSeF in domestic and foreign transactions

Recently, a number of interpretations have been issued confirming the correct visualization of e-invoices using PDF files with a QR code for foreign contractors, and maintaining the right to deduct VAT and costs even for invoices issued outside the KSeF. However, these are not the only issues related to KSeF that the tax authorities have recently dealt with.

## Visualization of e-invoices for foreign contractors in PDF with QR code

In the individual interpretation of 26 January 2026 (ref. 0112-KDIL1-3.4012.865.2025.2.KK), the Director of National Revenue Administration Information Center (KIS) confirmed that an invoice generated in the seller's accounting system with an additional QR code, made available to foreign contractors in the form of a PDF file attached to an e-mail, will constitute a visualization of an e-invoice documenting an intra-Community supply of goods. The company requested an interpretation, indicating that it generates sales invoices in the accounting system and makes them available to foreign contractors who do not have a registered office or a permanent place of business in Poland. It does this in the form of a PDF file, and plans to continue this model by simultaneously entering invoices into KSeF and placing the generated QR code on the invoice sent to contractors. The Director of KIS explained that foreign contractors who do not have a registered office or permanent place of business in Poland are not obliged to issue invoices structured using KSeF, but the invoice issuer is obliged to mark the invoice with a code enabling access to the invoice in KSeF and verification of data. The authority stressed that it is important that the information contained in the visualisation does not disturb the readability of the document and that there are no contradictions between the structured invoice and the visualised invoice, and that the visualisation may contain additional business elements specific to the industry.

## The right to include expenditures as expenses in invoices issued outside the KSeF

The tax authority, in its interpretation of February 26, 2026 (no. 0111-KDIB2-1.4010.1.2026.1.AG), confirmed that receiving an invoice issued outside the National e-Invoice System does not deprive the buyer of the right to include the expenditures in tax-deductible expenses. The case concerned a capital company that applied for an interpretation in connection with the introduction of the general obligation to apply the KSeF from 1 April 2026. The Director of KIS pointed out that the provisions of the Corporate Income Tax Act do not make the right to include an expenditure as an expense dependent on the technical form of the document and do not contain regulations analogous to Article 15d, which would directly limit expenses due to violations of invoicing procedures. However, the condition for retaining the right to include an expenditure in expenses is that the invoice – regardless of its form – documents an actual economic event and contains all the elements required by Article 106e of the VAT Act. Formal errors or technical omissions of the invoice issuer do not, therefore, burden the buyer, provided that the transaction is real and intentional in nature and the document meets the material requirements of an accounting document specified in the accounting regulations and income tax regulations.

## The right to deduct VAT from invoices issued outside KSeF contrary to the obligation

The Director of KIS in her interpretation of 2 March 2026 (ref. 0113-KDIPT1-3.4012.105.2026.1.AKO) confirmed the position of a company trading in agricultural machinery that receiving a purchase invoice issued outside KSeF – despite the general obligation to issue structured invoices in force from 1 February 2026 – does not deprive the buyer of the right to deduct input VAT. The authority pointed out that Article 88 of the VAT Act contains a closed list of conditions excluding the right to deduction and does not include issuing an invoice without the KSeF. The condition for retaining the right to deduct is to meet the conditions set out in Article 86 paragraph 1 of the VAT Act, i.e. to have the status of an active VAT payer, to have a connection between the purchase and taxable activities and to have an invoice confirming an actual economic event. The



authority stressed that the consequences of issuing an invoice outside the KSeF contrary to the obligation – in the form of a fine under Article 106ni of the VAT Act – are borne solely by the issuer of the invoice, not its recipient. This position is consistent with previous interpretations on VAT neutrality and the principle that the right to deduct cannot be limited due to procedural violations on the part of the supplier if the purchaser acted in good faith and received a document confirming an actual economic transaction.

## Methods of indicating the date of sale for periodically billed services

The decision of 26 February 2026 (ref. 0114-KDIP1-3.4012.967.2025.1.KAB) concerned a joint-stock company managing commercial real estate, obliged to issue structured invoices in KSeF from 1 February 2026. The doubt concerned the method of filling in the date of sale on an invoice documenting services for which the tax liability arises in accordance with the first sentence of Article 19a(3) of the VAT Act, i.e. services settled in consecutive periods – such as the lease of commercial space – for which the date of performance is the last day of a given settlement period. The authority explained that the logical structure of the structured invoice FA(3) gives the taxpayer a choice between two technical options: he can indicate the last day of the settlement period as a specific date in the P\_6 field or specify the range of dates of performing the service in the OkresFa element by filling in the P\_6\_Od and P\_6\_Do fields. The choice between these options is up to the taxpayer and may result from their technical preferences,

the capabilities of the accounting system or agreements with the buyer regarding the preferred method of presenting data on the invoice. The Director of KIS emphasised that both methods are equivalent from the point of view of tax law requirements and correctly reflect the nature of the provision of continuous services settled in specific periods.

## The status of foreign entities in the context of the KSeF obligations

The interpretation of 24 February 2026 (ref. 0114-KDIP1-2.4012.795.2025.2.MW) confirmed the position of a Swedish joint-stock company, registered as an active VAT payer in Poland, that it does not have a fixed establishment in the territory of Poland within the meaning of Article 28b(2) of the VAT Act and Article 11 paragraph 1 of Council Implementing Regulation (EU) 282/2011. The company is implementing a project in Poland involving the delivery, installation and supervision of systems manufactured in Sweden, delegating employees only for a few days a month, without having its own technical infrastructure, without the right to conclude contracts in Poland and without control over the human and technical resources of cooperating entities. The authority indicated that the mere participation in a project carried out in Poland, the use of the premises of related companies with the consent of their owners and the temporary presence of employees do not create an organizational structure of sufficient permanence and independence to be considered a permanent place of business. As a result, the company is not obliged to issue or receive structured invoices via KSeF, while retaining the right to voluntarily use the system and the obligation to agree with Polish contractors on a different method of receiving structured invoices issued by these entities in KSeF.

## Self-billing in KSeF and requirement of acceptance before submission to the system

The decision of 27 February 2026 (ref. 0112-KDIL1-3.4012.874.2025.2.KK) clarified that under the self-billing procedure covered by the mandatory KSeF, the buyer must present the XML invoice file to the seller for approval before it is sent to KSeF, and not after that fact. The authority also indicated that acceptance may take an active form, for example, e-mail confirmation of no objections to the content of the invoice, or passive, for example, the lack of comments from the seller within a specific period agreed between the parties to the transaction. However, the authority ruled out the possibility of replacing the XML file with a draft invoice in PDF format, even containing all the mandatory elements provided for by law except for the KSeF number and the date of issue, considering such a procedure inconsistent with the requirements of the VAT Act regarding the self-billing procedure. Failure to properly accept an invoice by the seller before entering it into the system deprives the buyer of the right to deduct input VAT pursuant to Article 88(3a)(5) of the VAT Act, which requires that the self-invoice be issued in accordance with arrangements with the seller and be accepted by him in the prescribed manner.





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## Obligation to use KSeF by taxpayers exempt from VAT

In its announcement of 25 February 2026, the Ministry of Finance explained the rules for calculating the limit of PLN 10,000 of monthly sales value documented by invoices, exceeding which is a condition for the obligation to issue invoices in the National e-Invoice System by micro-entrepreneurs. The Ministry indicated that the limit does not include invoices issued to natural persons not conducting business activity, invoices issued using a cash register and included in a fiscal report, receipts with the buyer's Tax Identification Number up to PLN 450 gross, and invoices excluded from KSeF on the basis of implementing or episodic provisions. At the same time, the Ministry of Finance decided that taxpayers exempt from VAT either subjectively or objectively, issuing invoices to other VAT payers, are obliged to issue these documents using the KSeF, unless there are statutory exclusions or episodic provisions allowing for the issuance of a document outside the system. This means that the VAT exemption does not automatically exempt from the obligations related to the KSeF if the taxpayer conducts transactions with other taxpayers and issues invoices documenting these transactions, regardless of whether these transactions are subject to VAT.

## Obligation to use the BFK designation in JPK\_VAT files

In a statement dated 3 March 2026, the Ministry of Finance explained the rules for using additional markings for invoices issued outside the National e-Invoice System, introduced from 1 February 2026 in connection with the launch of the system. The Ministry indicated that the BFK designation (invoice outside the KSeF) covers all electronic invoices and paper invoices issued outside the KSeF, including invoices issued before a given taxpayer was subject to the obligation to invoice via the system. The Ministry of Finance has decided that taxpayers whose obligation to issue invoices in the KSeF system will only arise from 1 April 2026 or from 1 January 2027 in accordance with the schedule of the phased implementation of the system, must use the BFK designation in JPK\_VAT files submitted together with the VAT return for all sales invoices prepared in paper or electronic form outside the KSeF system from 1 February 2026. This obligation is intended to provide tax authorities with a full picture of economic transactions and facilitate the control of the correct application of the laws on KSeF as well as to enable the identification of taxpayers who do not comply with the obligations related to the system despite being covered by its scope of operation.



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