

SET AWA

of 2021

amending the act on tax on goods and services and certain other acts 1)

Art. 1. In the Act of March 11, 2004 on tax on goods and services (Journal of Laws of 2020, item 106, as amended 2)) the following changes are introduced:

1) in art. 2 after point 32, point 32a shall be added as follows:

"32a) a structured invoice - it shall be understood as an electronic invoice issued using the National System of e-Invoices; "; in art. 29a in

2) section 15, the following point 5 is added:

"5) issuing a correcting invoice in the form of a structured invoice."; in art. 86 after paragraph 19b the

3) following paragraph is added: 19c as follows:

"19c. In the case referred to in Art. 29a paragraph. 15 point 5, the buyer of the goods or services is obliged to reduce the amount of the input tax in the settlement for the period in which he received the correcting invoice. The provision of paragraph 19a, third sentence, shall apply accordingly. ";

4) in art. 87:

a) in sec. 2 in the first sentence, the words "para. 6 and 6a "shall be replaced by the words" para. 6, 6a and 6c ",

b) in paragraph 2c in the first sentence, the words "para. 2, 5a and 6 "shall be replaced by the words" sec. 2, 5a, 6 and 6c ",

c) after paragraph 6b, the following paragraph shall be added: 6c and 6d as follows:

"6c. The tax office is obliged to refund the tax difference referred to in paragraph 1. 2, within 40 days from the date of submission of the settlement, if the following conditions are jointly met:

1) in connection with the performance of activities for which there was an obligation to issue invoices, included in the taxpayer's settlement for a given accounting period, the taxpayer issued only structured invoices,

1) This Act amends the Act of August 29, 1997 - Tax Ordinance and the Act of November 2016 on the National Tax Administration.

2) Amendments to the uniform text of the said Act were announced in Journal Of Laws of 2020, item 568, 1065, 1106,

1747, 2320 and 2419.

- 2) the amount of the input tax or the tax difference referred to in paragraph 1, unsettled in previous billing periods and shown in the declaration does not exceed PLN 3,000,
- 3) the taxpayer for the next 12 months directly preceding the period in the settlement for which the taxpayer applies for a refund:
 - a) was registered as an active VAT taxpayer,
 - b) submitted the declarations referred to in Art. 99 sec. 1-3,
 - c) had a settlement account or a personal account in a cooperative savings and credit union included in the list referred to in Art. 96b paragraph. 1

- the provisions of sec. 2, second and third sentences, para. 2a-2c and par. 4a-4f shall apply accordingly.

6d. The conditions referred to in paragraph 1. 6 c, are verified with the use of ICT resources of the Head of the National Revenue Administration. "; in art. 106g:

5)

a) after sec. 3 the following paragraph is added: 3a is added as follows:

"3a. The structured invoice is only available through the interface software referred to in Art. 106nb paragraph. 1. ", in sec. 4, the following second sentence is added:

b)

"The provision does not apply to structured invoices.";

6) in art. 106k paragraph. 1, the following second sentence is added:

"This invoice shall not be issued in the form of a structured invoice.";

7) in art. 106m in paragraph 5 in point 2, the full stop is replaced by the words ", or" and the following point 3 is added:

"3) the National System of e-Invoices.";

8) after art. 106n, art. 106na – 106nd as follows:

"Art. 106na. 1. The use of structured invoices requires the acceptance of the invoice recipient.

2. A structured invoice is deemed to have been issued and received on assigning the number identifying this invoice by the National System of e-Invoices.

3. By receiving a structured invoice it is meant making that invoice available using the interface software referred to in Art. 106nb paragraph. 1.

4. Before starting to issue structured invoices, the taxpayer shall submit notification to the head of the tax office about entities authorized to access the National System of e-Invoices for the purpose of issuing structured invoices.

5. The obligation referred to in par. 4, does not apply to the taxpayer who leads a sole proprietorship, if the taxpayer has not granted the third party the authorization to issue invoices referred to in art. 106d paragraph. 2.

6. If the taxpayer grants a third party an authorization to issuing invoices referred to in paragraph 106d paragraph. 2, the notification of the entities authorized to access the National System of e-Invoices for the purpose of issuing structured invoices may be submitted on behalf of the taxpayer by that third party, if authorized to do so in the notification referred to in para. 4.

7. In the case of structured invoices issued by entities, o referred to in Art. 106c, the notification referred to in para. 4, is submitted by these entities.

8. The taxpayer submits a notification of entities to the head of the tax office entitled to access the National System of e-Invoices in order to access structured invoices. The provisions of paragraph 1. 5-7 shall apply accordingly.

Art. 106nb. 1. A structured invoice is issued and received using interface software, in electronic form and in accordance with the model of an electronic document within the meaning of the Act of February 17, 2005 on the computerization of the activities of entities performing public tasks.

2. The interface software referred to in sec. 1 is available on the website, whose address is given in the Public Information Bulletin on the website of the office servicing the minister responsible for public finance.

3. Using the interface software referred to in sec. 1, by a taxpayer or an entity authorized to access the National System of e-Invoices in order to issue or access structured invoices, requires authentication with a qualified electronic signature or a trusted signature and verification of their rights.

4. Access to a structured invoice is also possible by providing specific information that identifies that invoice and specific elements of that invoice.

5. The minister competent for public finance will make it available electronically public administration services platform a structured invoice template.

Art. 106nc. The National System of e-Invoices is an ICT system for

down:

- 1) authentication and verification of the rights referred to in art. 106 on paragraph 4, 6 and 8;
- 2) notifying the taxpayer or the authorized entity of the rights referred to in art. 106 on paragraph 4, 6 and 8;
- 3) issuing and accessing invoices structured by the taxpayer or authorized entities;
- 4) receiving structured invoices;
- 5) storing structured invoices;
- 6) marking structured invoices with an identifying number assigned by this system;
- 7) verifying the compliance of structured invoices with the pattern of a structured invoice referred to in art. 106nb paragraph. 5;
- 8) analysis and control of the correctness of data from structured invoices; notify the taxpayer or
- 9) the entity authorized to issue a structured invoice about:
 - a) the date and time of issuing a structured invoice and the number identifying the structured invoice assigned by this system, rejection of a structured invoice - in the event of
 - b) non-compliance with the structured invoice template referred to in art. 106nb paragraph. 5,
 - c) the inability to issue a structured invoice - if the National System of e-Invoices is unavailable;
- 10) informing an entity that does not have the powers referred to in Art. 106 on paragraph 4-8, about the inability to issue a structured invoice or about the lack of access to structured invoices.

Art. 106nd. The minister responsible for public finances publishes in the Public Information Bulletin on the website of the office supporting this minister, messages regarding the unavailability of the National e-Invoices System. ”;

9) after art. 106q, art. 106r and art. 106s as follows:

"Art. 106r. The minister competent for public finances shall define, by way of a regulation, the model of the notification of entities authorized to access the National System of e-Invoices for the purpose of issuing structured invoices or access

to them and the manner of its submission, taking into account the need to provide the necessary data allowing for the verification of entities authorized to issue structured invoices or access to these invoices and the possibility of the taxpayer authorizing to submit a notification.

Art. 106s. The minister competent for public finance may determine, by regulation:

- 1) detailed method of issuing and accessing structured invoices,
- 2) other methods of authenticating the use of the interface software referred to in art. 106nb

paragraph. 1, by the taxpayer or the authorized entity

- taking into account the need to properly document the delivery of goods or the provision of services and to identify activities performed by taxpayers and to ensure the correct identification of authorized entities. ”;

- 10) after art. 112a, art. 112aa is added:

”Art. 112aa. Structured invoices are stored in the National System of e-Invoices for a period of 10 years from the end of the year in which they were issued, and if the tax liability expires after this period - until the tax liability expires. The provisions of art. 112 and art. 112a does not apply. ”.

Art. 2. In the Act of August 29, 1997 - Tax Ordinance (Journal of Laws of 2020, no.

item 1325, 1423, 2122, 2123 and 2320 and of 2021, item 72) in art. 193a after § 1 § 1a is added

as follows:

”§ 1a. The provision of § 1 does not apply to structured invoices within the meaning of Art. 2 point 32a of the Act of March 11, 2004 on tax on goods and services. ”.

Art. 3. The Act of November 16, 2016 on the National Revenue Administration (Journal of Laws of 2020, items 505, 568, 695, 1087, 1106 and 2320) in art. 35:

- 1) in sec. 3 in point 1 in lit. e the semicolon is replaced with a comma and a letter is added. f reading as follows: "f) the

National System of e-Invoices referred to in the Act of March 11, 2004 on

tax on goods and services; ”;

- 2) in paragraph 4, the words "contained in documents and information" are deleted.

Art. 4. The National System of e-Invoices is established.

Art. 5. 1. In the years 2021–2030, the maximum limit of state budget expenditure the financial effect of the act is PLN 235,825,589, including:

- 1) 2021 - PLN 20 125 810; 2022 -
- 2) PLN 28 112 255; 2023 - PLN
- 3) 27,796,170; 2024 - PLN 27
- 4) 003 419; 2025 - PLN
- 5) 29,809,867; 2026 - PLN 24
- 6) 345 604; 2027 - PLN 19 658
- 7) 116; 2028 - PLN 19 658 116;
- 8) 2029 - PLN 19 658 116; 2030 -
- 9) PLN 19 658 116.
- 10)

2. In the event of an exceedance or a risk of exceeding the limit adopted for a given year the budgetary maximum expenditure limit referred to in para. 1, a corrective mechanism will be applied consisting in lowering the expenses related to the implementation of tasks resulting from the regulations introduced by this Act.

3. The competent authority that monitors the utilization of the expenditure limit referred to referred to in paragraph 1, and implements the corrective mechanism referred to in para. 2, is the proper minister of public finances.

Art. 6. An invoice issued before the effective date of this Act may be corrected by a correcting invoice in the form of a structured invoice.

Art. 7. The activities referred to in Art. 106a point 2 of the Act amended in Art. 1, made before the date of entry into force of this Act, for which the invoice issue deadline expires after the date of entry into force of this Act, may be documented with a structured invoice.

Art. 8. The provisions of Art. 87 sec. 6c and 6d of the Act amended in Art. 1 shall apply to the billing periods falling after the date of entry into force of this Act.

Art. 9. The Act comes into force on October 1, 2021. FOR LEGAL,
LEGISLATIVE AND EDITORIAL COMPLIANCE

Renata Łučko

Deputy Director

The Legal Department at the Ministry of Finance

/ - signed with a qualified electronic signature /

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