

Krajowy System **e-Faktur**

National **e**-Invoice System in Poland

Legal basis of structured e-Invoicing

Voluntary version

- Effective from 1st January 2022
- Entrepreneurs can test KSeF, but also issue full-fledged e-invoices in the system



Mandatory version

- The introduction of mandatory e-invoicing in PL is possible on the basis of Council Implementing Decision (EU) 2022/1003 of 17 June 2022 authorising the Republic of Poland to apply a special measure derogating from Articles 218 and 232 of Directive 2006/112/EC on the common system of value added tax.
- the Polish VAT Act has been signed by the President in August 2023 – entry into force on the 1st of July 2024 (one year vacatio legis)

e-Invoicing model in Poland



Centralised e-Invoicing

In this model, the tax authority „approve” the e-Invoice before it can be shared. In other words, communication between entrepreneur and the administration takes place in **real time** – which has been explained in document **WK 3397/2023 INIT**

In the model implemented in Poland, the approval is based **only** on verifying that the e-Invoice is semantically correct.

For example, system verifies whether:

- all mandatory fields have been completed;
- a field defined as a numeric one contains only numbers, not text;
- fields with a limited number of characters do not contain their larger number.

Advantages of centralised e-Invoicing

- **Semantic verification** – XML validation detects semantic errors that could lead to potential mistakes;
- Identification of the person issuing the e-Invoice;
- Documents cannot be backdated;
- Information that an e-Invoice has been issued is available **immediately** – there are no time discrepancies between the moment of issue the e-Invoice and the moment its being reported to the administration, which allows for a quick identification of irregularities;
- The taxpayer does not need to re-report selected data – **e-Invoicing and data reporting becomes a single process**;
- No risk of the taxpayer's reporting incorrect or changed data;
- No risk of the taxpayer's intentionally failing to report data;
- **Reduced time and effort for the taxpayer** to prepare and verify an additional settlement;
- Building awareness by entrepreneurs that **selected e-Invoice data** is immediately submitted to the automated anti-fraud process which increases the sense of security and trust in trading partners.

Advantages of e-Invoice validation

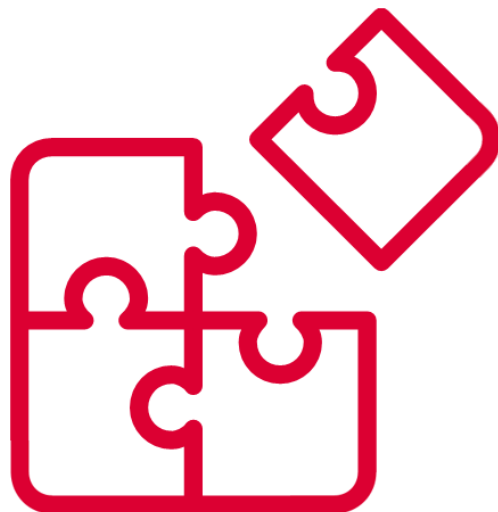
- **Legal compliance** – using e-Invoices, where the semantic correctness is confirmed by the administration minimise the risk of legal consequences by the entrepreneurs;
- **Security** – the entrepreneur receiving the invoice is guaranteed that the administration has confirmed the semantic correctness of the document;
- **Automated processing** – correctly validated XML files can be more effectively processed in enterprise systems;
- **Standardisation** – correctly formatted e-Invoices based on a uniform standard make it easier to exchange between trading partners;
- **Cost reduction** – correctly formatted e-Invoices reduce the number of rejected documents, which results in personnel costs;
- **No additional costs** – a correctly designed IT system ensures that the validation of e-Invoices by the administration is completely automated and free of additional cost;
- **Supporting the audit process** – validation of e-Invoices combined with the credential and authorisation model makes the intra-company audit process easier.

Advantages of e-Invoice validation

- **Data quality** – semantic validation allows the administration to access data without technical errors;
- **Data consistency** – by imposing a validation standard, the administration has access to consistent data which is easier to analyse;
- **Reduced administration burden** – correctly validated e-Invoices minimise the number of incorrect documents, which reduces administration costs for additional verification;
- **More efficient analysis and tax audit** – documents that are validated improve the taxpayer's analysis and audit process;
- **The "trusted third party" concept** – the administration guarantees that the issued invoice is technically correct and the technical verification is completely free of charge.

Semantic validation of e-Invoices in systems like KSeF is the key to provide benefits for entrepreneurs – who minimise the number of errors and improve the efficiency of processes, as well as the administration – which can better control the flow of tax information and achieve better consistency of data, leading to improvements in their functionality and consequently has a positive impact on the whole national economy.

Basics of KSeF



- e-Invoices are generated in the entrepreneur's systems;
- KSeF is based on a credential model – authentication and authorisation of a person in the system is required in order to issue/ or access an e-Invoice;
- Possibility to grant authorization to use KSeF to another entity;
- The system accepts and makes available e-Invoices in a xml format and practically in real time;
- The e-Invoice is assigned a unique KSeF numer – **after semantic verification** of the e-Invoice;
- Upon being assigned the KSeF number, the e-Invoice is automatically made available to the buyer;
- e-Invoices can be accessed and authorizations can be granted with the use of KSeF Taxpayer Application provided by the Ministry of Finance.

Who can use KSeF ?



- The taxpayer and entities appointed by the taxpayer,
- Enforcement authorities and court bailiffs,
- Natural persons appointed by an enforcement authority or by a court bailiff,
- A natural person appointed in the ZAW-FA notification by the taxpayer or the enforcement authority,
- Other entities appointed by natural persons using KSeF, as long as their right to do so results from the authorizations granted to these natural persons.

These entities may use KSeF if they authenticate themselves in the manner specified in the secondary legislation regulating the use of the National e-Invoice System.

Authentication methods



- Trusted Profile – a **free tool**
- Qualified Signature
- Qualified signature without the NIP or PESEL attribute
- Qualified Seal
- Unique, generated in KSeF **TOKEN** assigned to the taxpayer and/ or authorized entity and the authorizations held

Authorizations to use KSeF

How to grant authorizations in KSeF ?

- Using appropriately adapted accounting software (API)
- Using the web application provided by the Ministry of Finance
- By means of a **ZAW-FA** notification submitted to the Tax Office

Only in the case of taxpayers who are not natural persons without a qualified seal and in the case of enforcement authorities

One natural person is appointed to manage the authorizations electronically in the system.

- The template ZAW-FA notification is available at <https://www.podatki.gov.pl/vat/formularze-do-druku-vat/>

Authorizations to use KSeF

- owner's authorization
- authorization to grant further authorizations - intended only for natural persons
- authorization to issue e-Invoices
- authorization to access e-Invoices
- self-billing authorization
- authorization of a bailiff or enforcement body
- local government units or VAT Group management authorization

e-Invoice structure

e-Invoice Structure – national standard

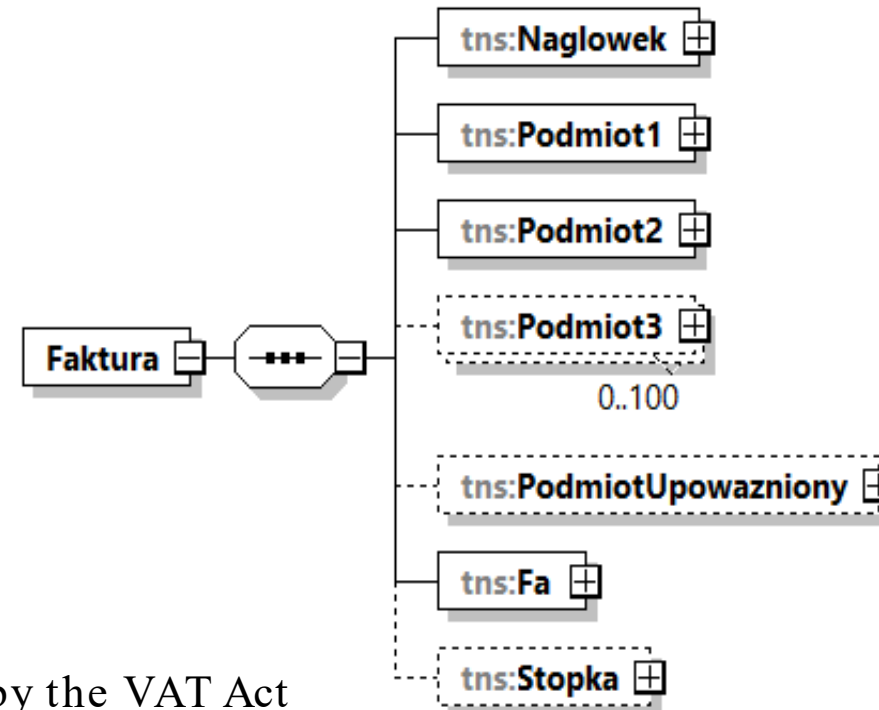
Information Guide

For the Information Guide concerning the structure of FA(2) and practical examples, visit:

www.podatki.gov.pl
 w zakładce KSeF → baza wiedzy →
 pliki do pobrania

The structure of FA(2) – national standard

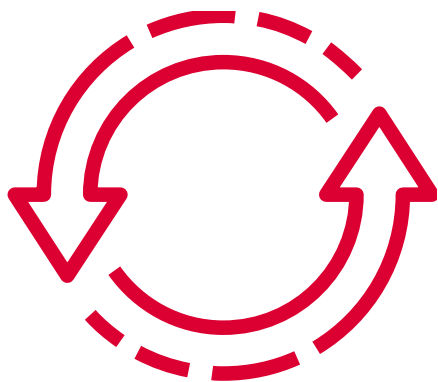
- Mandatory elements – elements required by the VAT Act
- Optional elements – elements common for B2B transactions, not required by the VAT Act



e-Invoice Structure – european standard

Polish proposal

On 8th August, in a letter addressed to the Spanish Presidency and to the other Member States, Poland proposed a model in which it's possible to maintain national standards and solutions already implemented with the European DRR objectives (the initial proposal has also been presented in the document **WK 4573/2023 INIT**).

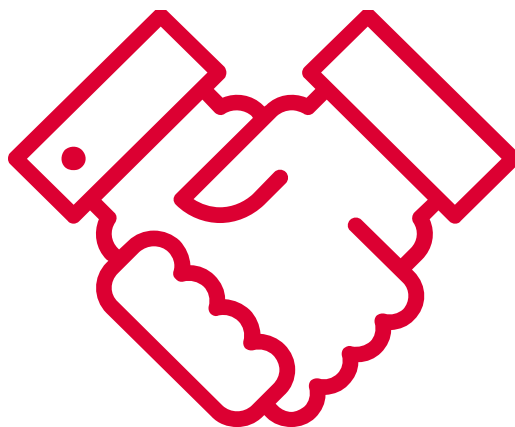


The proposal is based on:

- a trusted third party (which could be the administration);
- Transferring e-Invoices between taxpayers by a trusted third party;
- **conversion** of national formats to the EU standard and from the EU standard to individual national standards – **if necessary**.
- reporting selected data from the e-Invoice to the administration by a trusted third party – **using the EU standard** (not required when administration is the trusted third party).

Issuing and receiving e-Invoices in KSeF

Recipient's consent



Structured electronic invoices **are issued and received via KSeF**

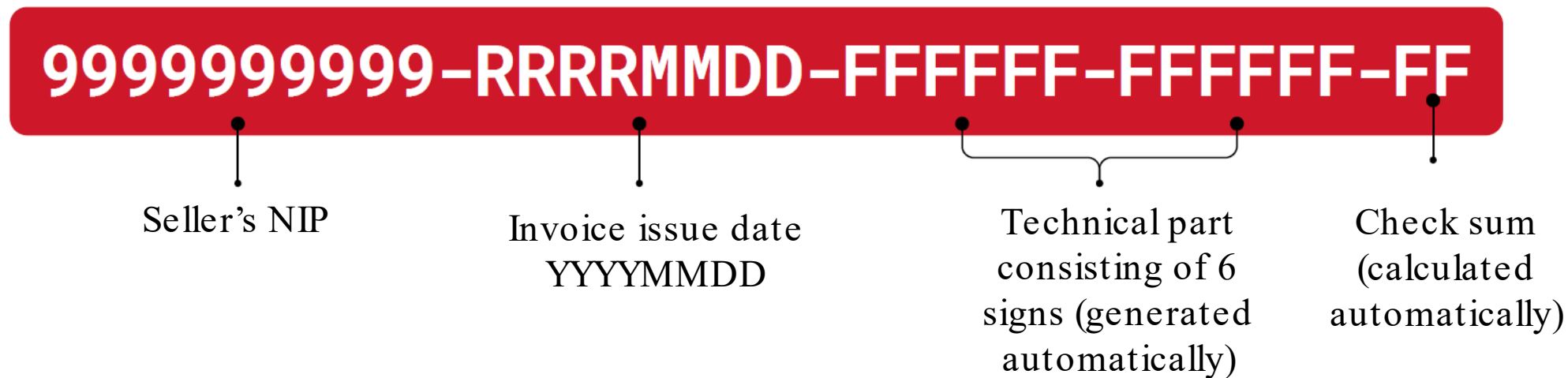
In cases where e-invoicing is used voluntarily, even if the recipient of a structured electronic invoice does not consent to receive it via KSeF, the issuer can still issue it in KSeF.

In such cases, the invoice should be delivered otherwise (as agreed with the recipient), e.g. by e-mail in an electronic form, or in a hard copy.

KSeF number

The KSeF number is a unique number identifying the invoice in the National e-Invoice System.

It consists of the following elements:



KSeF number – UPO [Official confirmation of Receipt]

1. For interactive shipment, this is the session reference number.

In the case of a batch shipment, this is the reference number of the invoice package.

1. KSeF number

2. e-Invoice number assigned by the taxpayer.

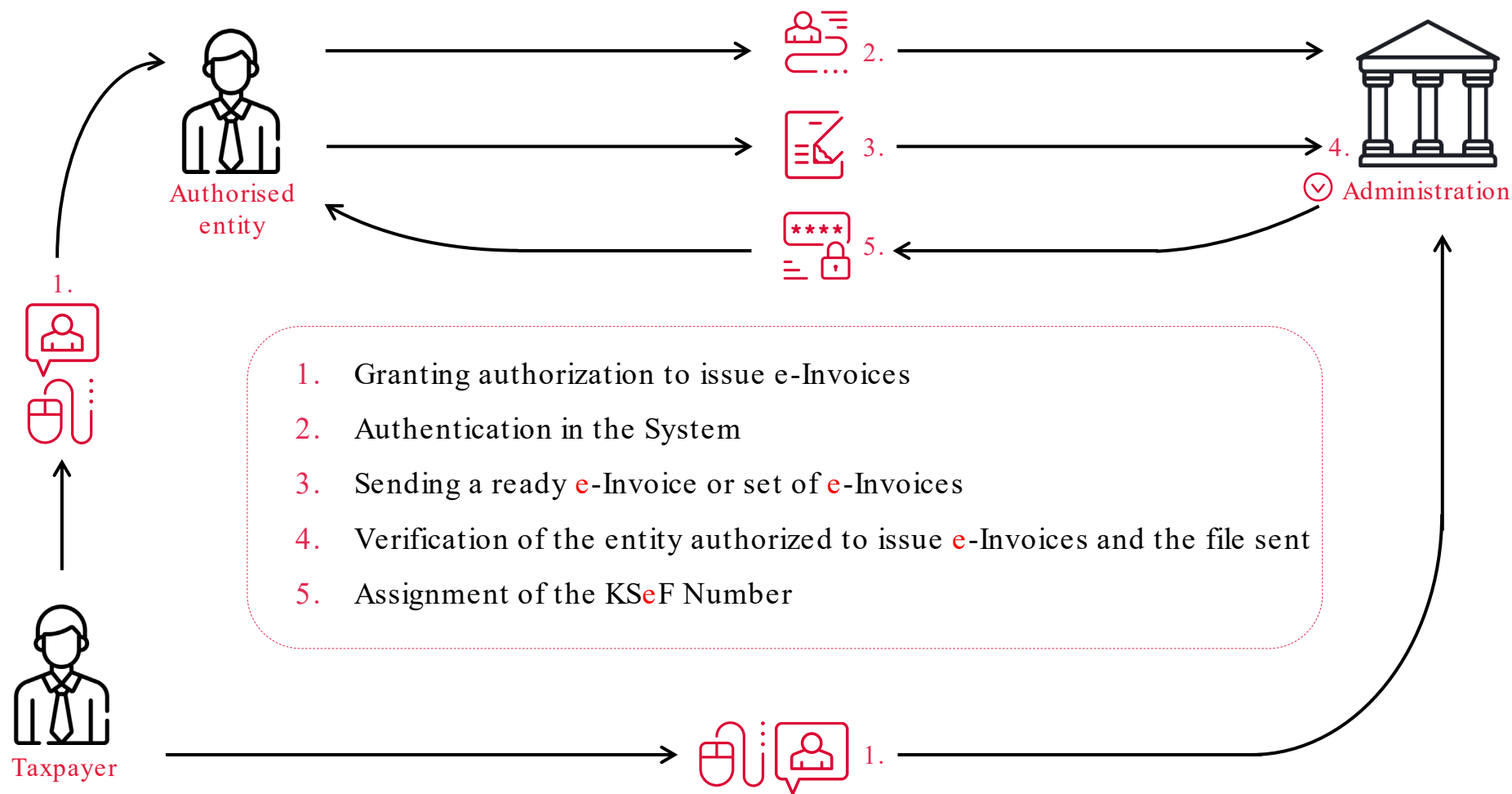
3. Date of sending = date of issuing the e-Invoice

4. Acceptance date = date of assignment of the KSeF number = date of receipt of the e-Invoice by the buyer

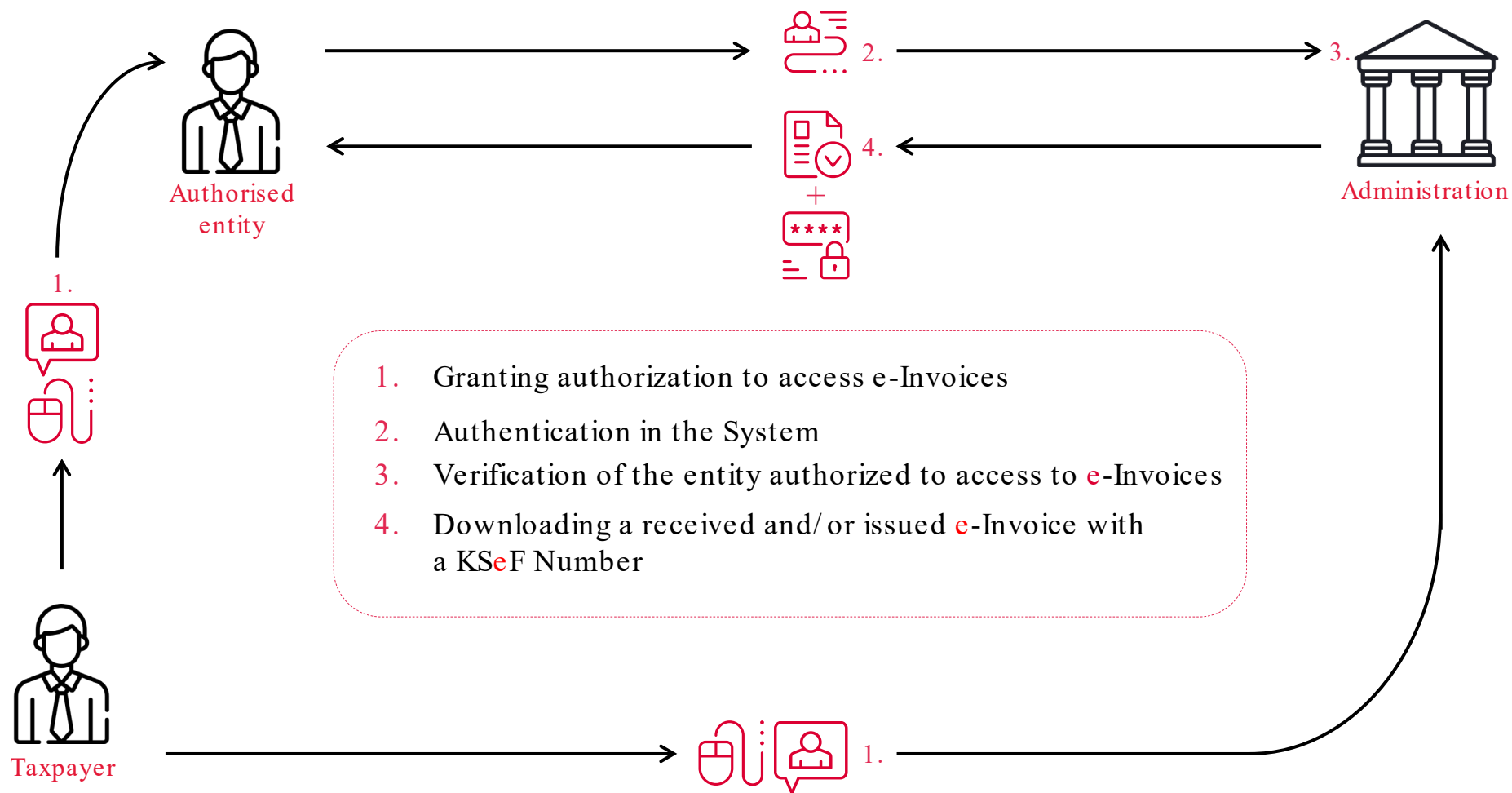
Krajowy System e-Faktur		URZĘDOWE POŚWIADCZENIE ODBIORU DOKUMENTU ELEKTRONICZNEGO KSeF			
A. NAZWA PEŁNA PODMIOTU, KTÓREMU DORĘCZONO DOKUMENT ELEKTRONICZNY					
Ministerstwo Finansów					
B. INFORMACJA O DOKUMENCIE					
Dokument został zarejestrowany w systemie teleinformatycznym Ministerstwa Finansów					
Identyfikator dokumentu przesłanego do KSeF:		20220101-00-0000000000-0000000000-00		Identyfikator podatkowy podmiotu (Podmiot1): 1010000000	
Wartość funkcji skrótu dokumentu w postaci otrzymanej przez system (łącznie z podpisem elektronicznym): aa					
Nazwa pliku XSD struktury logicznej dotycząca przesłanego dokumentu: a					
Kod formularza przedłożonego dokumentu elektronicznego: a					
Lp.	Numer identyfikujący fakturę w Krajowym Systemie e-Faktur (KSeF)	Numer faktury	Data przesłania dokumentu do systemu informatycznego Ministerstwa Finansów	Data przyjęcia dokumentu do systemu informatycznego Ministerstwa Finansów	Wartość funkcji skrótu złożonego dokumentu
1.	1010000000-20200101-000000-000000-00	123/2022	2021-10-01T00:00:00Z	2021-10-01T00:00:00Z	aa
2.	2020000000-30300202-000000-000000-00	456/2022	2021-10-01T00:00:00Z	2021-10-01T00:00:00Z	aa
3.	3030000000-40400303-000000-000000-00	789/2022	2021-10-01T00:00:00Z	2021-10-01T00:00:00Z	aa

Note! The ID of the document sent to KSeF (1.) is not the KSeF number of the invoice

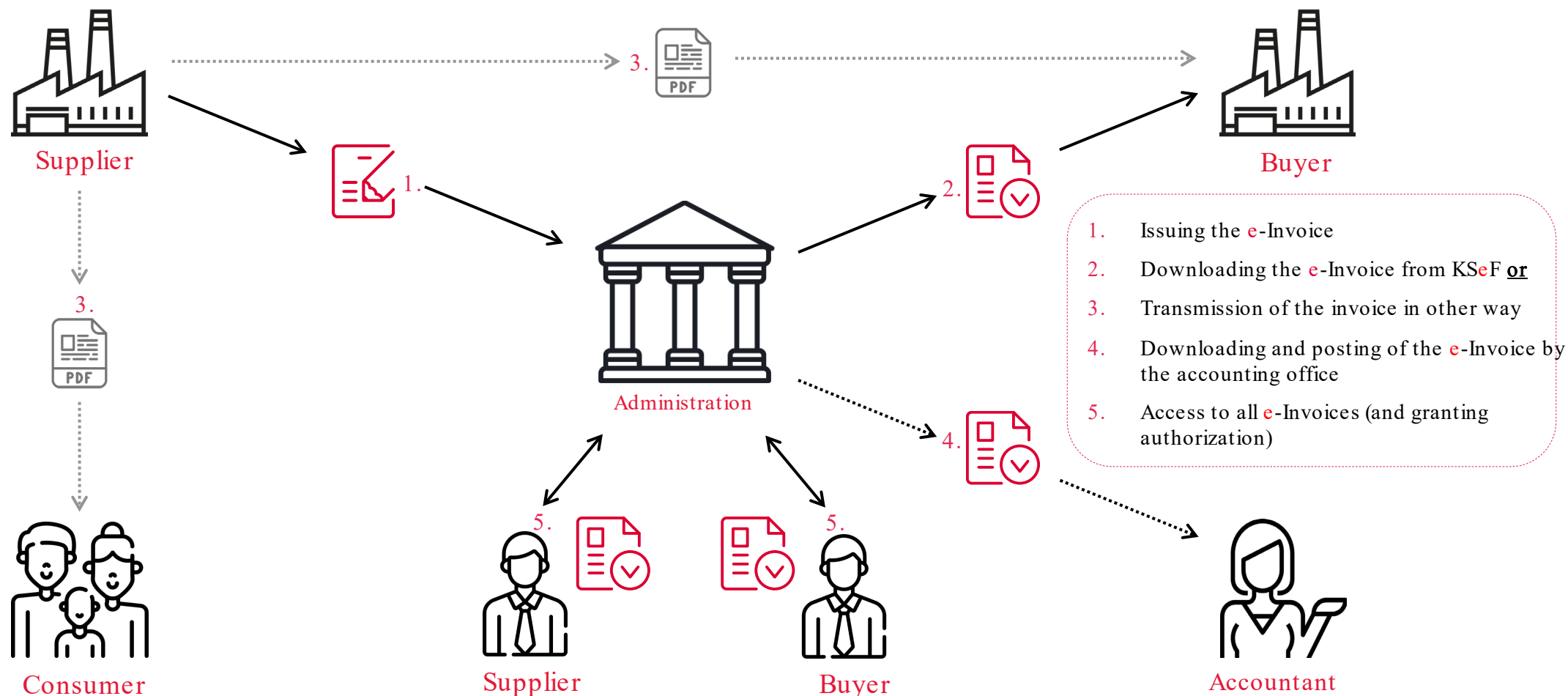
Issuing an e-Invoice



Access to e-Invoices



e-Invoices environment



Free KSeF tools

The KSeF Taxpayer Application

The KSeF Taxpayer Application enables to:

- Use the KSeF for taxpayers and entities authorised by those taxpayers,
- Manage of authorisations and tokens,
- Issue and receive e-invoices from KSeF.

You need to authenticate yourself to start working in the application by:

- a qualified electronic signature (for natural persons),
- a qualified seal (for entities which are not natural persons) or
- a trusted signature.

In addition, the KSeF Taxpayer Application allows without authenticate:

- Review e-Invoice (anonymous access to the e-Invoice after indicating its individual characteristics),
- Verification of the dispatch status and the possibility to download the KSeF UPO (Official Receipt Certificate).

Access to the application:

- <https://www.podatki.gov.pl/ksef/bezplatne-narzedzia-ksef/>



Issue invoice

Enter invoice

Load invoice

Invoice list

Session history

Attorney power

Grant attorney power

Manage permissions

Tokens

Version 1.3.0

National System e-Invoices

The National System of e-Invoices (KSeF) enables the issuing and sharing of structured invoices. In the initial period, structured invoices will function in business transactions as one of the accepted forms of documenting transactions, in addition to paper invoices and electronic invoices currently in business transactions.



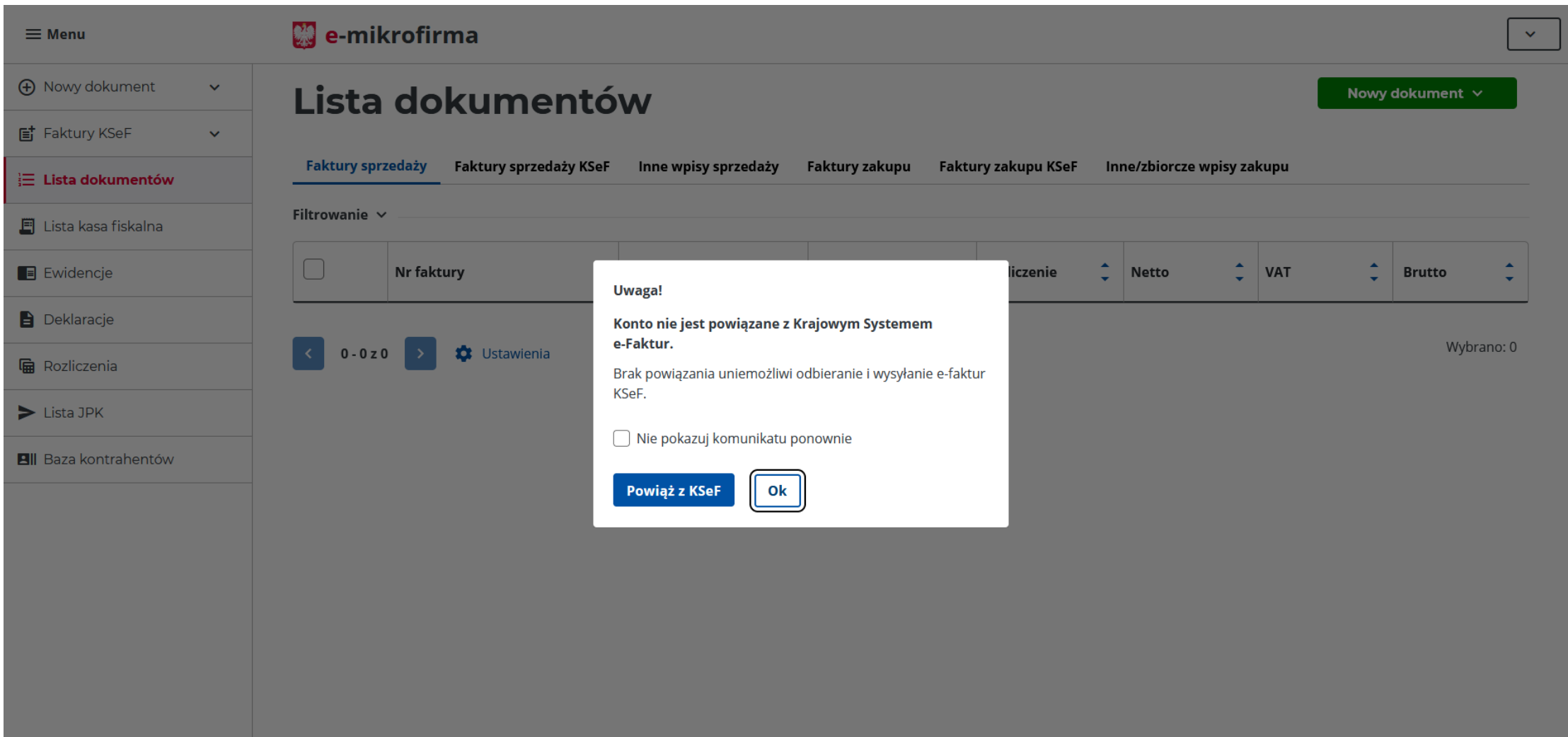
e-mikrofirma (e-micro firm)

The new version of the e-mikrofirma application enables:

- Linking an existing e-microfirm account with KSeF
- Issuing e-Invoices in KSeF
- Receiving e-Invoices from KSeF and
- Transferring them directly into the VAT records, without having to manually rewrite the data.

Access to the application:

- The application is part of the [e-Tax Office system](#).



The screenshot shows the 'e-mikrofirma' web application interface. On the left is a navigation menu with items like 'Nowy dokument', 'Faktury KSeF', 'Lista dokumentów', 'Lista kasa fiskalna', 'Ewidencje', 'Deklaracje', 'Rozliczenia', 'Lista JPK', and 'Baza kontrahentów'. The main area is titled 'Lista dokumentów' and has a sub-menu with 'Faktury sprzedaży', 'Faktury sprzedaży KSeF', 'Inne wpisy sprzedaży', 'Faktury zakupu', 'Faktury zakupu KSeF', and 'Inne/zbiorcze wpisy zakupu'. A 'Filtrowanie' dropdown is visible. Below the menu is a table with columns for 'Nr faktury', 'Rozliczenie', 'Netto', 'VAT', and 'Brutto'. A dialog box is overlaid on the table with the following text:

Uwaga!
Konto nie jest powiązane z Krajowym Systemem e-Faktur.
Brak powiązania uniemożliwi odbieranie i wysyłanie e-faktur KSeF.

Nie pokazuj komunikatu ponownie

[Powiąż z KSeF](#) [Ok](#)

First start-up – a message is displayed indicating that the account can be linked to KSeF.

Thank you for your attention

