

Draft amendments to e-invoicing regulations published

I. As of July 2024, a change in invoicing regulations will take effect

Provisions of the VAT Act stipulate that the Minister of Finance may determine, by means of a regulation, the cases in which invoices may contain a narrower range of data than specified in the Act, as well as the scope of such data, taking into account the need to ensure adequate documentation of the delivery of goods or provision of services and identification of activities performed by certain categories of taxpayers, as well as the low value of transactions or the specificity of certain activities related to the number or type of activities performed. Using this authorization, the Minister of Finance has prepared a draft regulation amending the Regulation of 29 October 2021 on invoicing (Journal of Laws, item 1979). The changes are related to introduction of mandatory invoicing using the National e-Invoicing System (KSeF). The regulations should come into effect on 1 July 2024 and 1 January 2025, respectively, due to the effective date of mandatory invoicing in KSeF.

II. The invoice documenting the supply of exempt goods or services will have to contain data identifying the taxpayer

In line with the technical requirements of KSeF, i.e., to enable the assignment of an issued invoice to the corresponding taxpayer and purchaser (through the TIN), the obligation of subjectively or objectively exempted taxpayers to issue structured invoices using KSeF from 1 January 2025 affects the need for the taxpayer and purchaser to use the TIN on issued invoices. Therefore, as it is necessary to include the number by which the taxpayer or purchaser is identified for tax purposes on the invoice when issuing an invoice in KSeF and assigning the issued invoice in KSeF to the purchaser, the regulation lists the data that is required on the invoice by adding two additional elements: the first is the number by which the taxpayer is identified for tax purposes; and the second is the number by which the purchaser of goods or services is identified for tax or value-added tax purposes and under which that purchaser received the goods or services.

The Minister of Finance has made public a draft amendment to the invoicing regulations, the purpose of which is to align the regulation in force in this regard with provisions on the National e-Invoicing System (KSeF), which is to become mandatory as of 1 July 2024.



III. The basic scope of data that an invoice should contain is defined by the Act

It is worth recalling that the VAT Act stipulates that an invoice should include: the date of issue; a consecutive number assigned within one or more series, which uniquely identifies the invoice; the first and family names or company names of the taxpayer and the purchaser of the goods or services and their respective addresses; the number by which the taxpayer is identified for tax purposes; the number by which the purchaser of the goods or services is identified for tax or value added tax purposes, and under which that purchaser received the goods or services; the date on which the supply of goods or services was made or completed, or the date on which payment was received, if such date is specified and differs from the date on which the invoice was issued; the name (type) of the goods or services; the measure and quantity (number) of goods supplied or the extent of services rendered; the unit price of the goods or services net of tax (net unit price); the amounts of any discounts or price reductions, also in the form of discount for early payment, unless included in the net unit price; the value of goods or services delivered that are covered by the transaction, net of tax (net sales value); the rate of tax or value added tax if special procedures are used; total net sales value broken down into sales covered by individual tax rates and exempt sales; the amount of tax on total net sales value broken down into amounts relating to individual tax rates; the amount of total receivables; the terms "cash method," "self-invoicing," "reverse charge," "split payment mechanism" if such a form of settlement is used in cases specified by the Act; in the case of goods and services exempt from VAT, an indication of the basis for this exemption. The Act also stipulates the need for additional data in certain cases, such as e.g. supply of a new means of transport.

IV. The group of taxpayers not obliged to report the unit price will expand

The amended regulation provides for an additional group of cases in which invoices may contain a narrower range of data than specified in the VAT Act. This applies to invoices issued for the supply of electricity, heat, refrigeration and piped gas, as well as services of distribution of electricity, heat, refrigeration and piped gas, telecommunications services, and certain services listed in Appendix 3 to the VAT Act. The amendment pertains to indication of the extent of data on the measure and quantity (number) of goods or services delivered, and the unit price of the goods or services net of tax (net unit price). The amended regulation will make it possible to indicate on a structured invoice only the most relevant information for the purpose of settling the value added tax and making financial settlements with contractors. The amended regulations will therefore include a provision under which an invoice issued for this category of services may leave out: the measure and quantity (number) of goods or the scope of services delivered, and the unit price of goods or services net of tax (net unit price).



V. Water-, treatment- and recycling-related services without unit prices

According to the amended regulation, services listed Appendix 3 of the VAT Act, covered by a narrower scope of invoice data, are to include: services related to the treatment and supply of water through water supply networks; services related to the trade in water supplied through water supply networks; services related to the collection and treatment of sewage; services related to the collection of non-hazardous recyclable waste; services related to the collection of non-hazardous non-recyclable waste; services related to infrastructure for the handling of non-hazardous waste; services related to collection of hazardous waste; infrastructure services related to handling of recyclable hazardous waste; services related to treatment of non-hazardous waste for final disposal; services related to disposal of non-hazardous waste; services related to treatment of other hazardous waste; services related to disposal of radioactive and other hazardous waste; decontamination and cleaning services; other remediation services and specialized pollution control services; garbage sweeping and snow removal services; other sanitation services.



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VI. Amended will be provisions on documenting travel confirmed by a one-way ticket

The current regulations provide that an invoice documenting a toll highway travel or a travel over any distance, issued in the form of a one-way ticket by taxpayers authorized to provide passenger transportation services: normal-track rail, motor vehicle fleet, seagoing vessels, inland and coastal means of transport, ferries, aircraft and helicopters, should contain: the number and date of issue; the first and family name or company name of the taxpayer; the number by which the taxpayer is identified for tax purposes; information allowing identification of the type of service; the amount of tax, the total amount due. After the regulation is amended, the wording of this provision will change to stipulate that such data should be included in an invoice documenting toll highway travel or transportation of passengers over any distance with the use of normal-track rail, motor vehicle fleet, seagoing vessels, inland and coastal means of transport, ferries, aircraft and helicopters, issued in the form of a one-way ticket by taxpayers authorized to provide these services.



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