

# E-invoices mandatory as of 2024

## I. The finance department has prepared a bill implementing mandatory e-invoices

The Ministry of Finance has commenced public consultations of the bill (UD 468) introducing e-invoicing (introducing the National System of e-Invoices: KSeF) as a universal settlement system come January 2024. It must be noted that entrepreneurs can use KSeF voluntarily as of 1 January 2022. However, issue of e-invoices via the servers of the Ministry of Finance is to be mandatory as of 2024. The solution provided for in the new act with regard to obligatory e-invoicing is based on the effective elective KSeF, but in an extended and adapted version.

## II. E-invoicing will apply also to invoices issued to consumers

Mandatory e-invoicing will apply to activities requiring documentation with an invoice issued in compliance with the Act on VAT. These are activities subject to VAT taxation in Poland, including domestic supply of goods and provision of services between entrepreneurs (B2B), to government authorities (B2G) or consumers (B2C). The mandatory issue of structured invoices (e-invoices) will apply to taxpayers conducting activities subject to the invoicing obligation under the Polish VAT regulations, having a registered office or permanent place of business in Poland. The rules of issue of e-invoices will be also addressed to taxpayers availing themselves of the so-called subject exemption (small entrepreneurs). B2C supply of goods or provision of services as well as sale exempt from VAT can also be documented with an e-invoice.

## III. Still three months from the end of the sale month to issue the invoices

The rule saying that an invoice shall be issued on request of the buyer (service recipient) submitted within 3 months from the end of the month when the given activity was performed will not change. Thus, after universal e-invoicing becomes effective, only the method of performance of the existing obligation regarding invoicing of such transactions will change. According to the Ministry of Finance, issue of e-invoices not specifying the VAT amount is justified due to the requirements concerning the income tax affecting income tax revenue or expenses as well as related settlements confirming transaction execution. Such invoices are also significant in the case of sale to taxpayers not deducting VAT, who need to have documents connected with conducted business activity for accounting purposes.

Starting in 2024, issue of invoices in the National System of e-Invoices (KSeF) will be mandatory. The bill imposing this obligation has just been referred by the Ministry of Finance to consultations.



The background of the page features a close-up, angled view of a red calculator on the left side. The calculator has black buttons with white symbols. To the right and slightly behind the calculator is a document with various numbers and text, including the word 'Subtotal' and a row of asterisks. The overall background is a light, neutral color.

## IV. Taxpayers without a registered office in Poland and subject to special procedures without e-invoices

Taxpayers who do not have a registered office or permanent place of business in the territory of the country will not be subject to the e-invoicing obligation. Issue of e-invoices for these entities will be optional. The e-invoicing obligation will also not cover taxpayers applying special procedures, i.e. applying the non-union scheme regarding certain services, non-union scheme in the scope of services of international occasional carriage of passengers, non-union scheme regarding distance sale of imported goods. These entities will not have the option to issue e-invoices.

## V. There will be no option to issue invoices by means of fiscal cash registers or to use a receipt as an invoice

Following the principle of universal application of KSeF, the Ministry of Finance has proposed resignation from the option to issue invoices by means of fiscal cash registers. However, bearing in mind that the market will have to adapt to this change, the bill proposes introduction of this restriction as of 1 January 2025, i.e. with an annual extension. On the other hand, a receipt for an amount of up to PLN 450 and containing the NIP (Tax ID) number will no longer be considered an invoice as of 1 January 2024. These documents will not meet the requirements for e-invoices.

## VI. The basic tax refund time limit will be reduced to 40 days

Introduction of mandatory e-invoices will result in reduction of the basic time limit for the refund of the surplus of the input over output VAT to 40 days. In principle, the new solution provides for elimination of the 60-day time limit for the VAT refund and replacing it with a 40-day time limit, with concurrent adjustment of the rules of delivery, enabling effective application of the regulations on VAT refund by tax authorities. The adopted solution assumes application of the rules of delivery of decisions on extension of the refund time limit analogous to the rules for VAT refund in the 15-day time limit for the so-called cashless taxpayers.

## VII. Output tax adjustment rules will be simplified

The bill provides also for adaptation of regulations in the scope of adjustments reducing the value of output/input tax. In connection with the mandatory use of KSeF by most taxpayers, the legislator introduces a rule that the tax base for the output tax will be reduced for the settlement period when the taxpayer issues the correction invoice. Taxpayers issuing correction invoices in the said way will not be obliged to have documentation confirming the arrangement of the conditions of reduction of the tax base for the given supply of goods or provision of services specified in that invoice with the buyer or service recipient or confirming that the said conditions have been met. This simplifies the rules connected with adjustment of the output tax.



**MAREK SPORNY**  
Senior Tax Manager  
of Tax Department BDO,  
office Poznań  
+ 48 61 622 57 00  
Marek.Sporny@bdo.pl

## VIII. The date of issue of the e-invoice will be the day it is sent to KSeF.

The date of issue of the e-invoice is the day it is sent to KSeF. The structure of the number identifying the invoice in KSeF includes, among other things, the issue date. This date is also a component of the official certification (so-called UPO) of the KSeF electronic document – the issue date in UPO will be the date when the invoice is sent to KSeF. When the invoice is assigned a number identifying that invoice in KSeF, it enters the legal system on the day it is sent to KSeF. On the other hand, the date of invoice receipt is the day when the invoice is assigned the KSeF number. The date is visible for the e-invoice recipient in the system.

The information presented herein does not constitute comprehensive information or opinion. Consult your adviser before making any decisions.

BDO is an international network of independent audit and advisory firms. Service provision within the BDO network is coordinated from the Brussels global office. BDO's beginnings go back to 1963. We have been present in Poland since 1991. We have 5 offices in: Warsaw, Kraków, Poznań, Wrocław and Katowice.

BDO has for years been recognized in prestigious rankings of the activities performed by its Audit and Tax Advisory Departments, including most recently:

The last distinctions for the company are related to the Rankings:  
Companies and Tax Advisors of Dziennik Gazeta Prawna for 2021:

■ 1<sup>st</sup> place The Best Tax Advisor in the category of medium-sized companies

The 2021 rankings prepared by the Rzeczpospolita and Parkiet dailies:

■ 3<sup>rd</sup> Most Active Firm on the Stock Exchange

■ 4<sup>th</sup> Best Audit Firm

■ 5<sup>th</sup> Best Auditor of Listed Companies

BDO spółka z ograniczoną odpowiedzialnością sp.k., ul. Postępu 12, 02-676 Warszawa;  
tel.: +48 22 543 1600, fax: +48 22 543 1601, e-mail: office@bdo.pl