

TAX Alert

KR Group | TAX Compliance Services | 10 February 2023

Mandatory KSeF from July 1st, 2024

According to the announcement made by the Ministry of Finance, mandatory invoicing under the National e-Invoicing System (KSeF), will be postponed from January 1, 2024 to July 1, 2024.

According to the statutory definition - a structured invoice (hereinafter also: e-invoice), is an invoice in electronic form, issued via the National e-Invoice System (KSeF), with an assigned number to identify the invoice in the system.

In practice, e-invoices are new types of invoices, which do not have a traditional form (paper or electronic file, such as PDF). These invoices have the form of a file in XML format, generated in accordance with the logical structure published by the Ministry of Finance - the so-called XSD Scheme. An e-invoice is issued by sending it to the KSeF, which verifies its formal correctness and, after positive validation, assigns it a unique number.

Important: It is the assignment of this number that is tantamount to: the issuance of an invoice entering legal circulation, at which point it also becomes available for download by the recipient.

In practice, e-invoices are produced in the aforementioned electronic form through the taxpayer's financial and accounting software, which should also provide the ability to send the invoice to KSeF. Sending and downloading of e-invoices is provided by a publicly available API.

Under the proposed regulations, VAT taxpayers with a registered office or permanent place of business in Poland will be required to issue invoices in structured form.

DISCLAIMER

This Newsletter shall not constitute tax or legal advice. | Copyright © 2022 KR Group

The Ministry of Finance announced changes to KSeF assumptions in the following regard:

- No obligation of issuing invoices in KSeF for consumers (B2C)
- Exclusion of tickets that fulfill the function of an invoice from KSeF (including receipts on toll highways)
- Issuance of cash register invoices and simplified invoices will be permitted in their current form until December 31, 2024
- In the event of a failure on the taxpayer's part, a provision has been made enabling the issuance of invoices outside of KSeF and delivering the invoice to KSeF the day after the offline invoice was issued
- Making KSeF mandatory for taxpayers exempt from VAT - starting January 1, 2025
- A liberalization of sanctions and their application only from January 1, 2025 is also predicted.

These regulations are scheduled to come into force on July 1st, 2024, but it is highly recommended to adjust your organization to these requirements as of today.

KR Group supports its current and future clients in these preparations, offering both substantive and technological support.

About KR Group

KR Group was established in Poland in 2000. Over the years the company has built a considerable position on the highly competitive market of accounting, tax, audit, payroll and HR services. KR Group applies an excellent understanding of business realities to its core services, thus attracting the most renowned companies in its portfolio of clients.

Expanding in the CEE region? Choose a single regional provider

Instead of looking for service providers in each country and multiplying your expenses, cooperate with us. We can help you unleash your regional synergy by cutting unnecessary costs and speeding up your processes.

Our offer includes a variety of integrated services for pan-regional groups in CEE, such as:

- Single point of contact, including dedicated account manager and team to facilitate cooperation across KR Group offices
- Harmonization of VAT compliance processes and one-stop shop for settlement of VAT in the CEE-5
- One-time reporting system, including unified management reporting and HR & payroll reporting
- Centralized payment process management services
- Pan-regional tax team capable of dealing with cross-border transfer-pricing projects and accounting software localization
- Interfaces and integration developed for most accounting and reporting software
- Knowledge-sharing tools and procedures ensuring time efficiency
- In-house developed accounting data warehouse connected with local accounting software.

For more information visit our website at www.krgroup.eu



Contact



Hanna Polańska
Tax Manager

t: (+48) 22 511 56 35
@: h.polanska@krgroup.pl

Company headquarters in Warsaw
ul. Skaryszewska 7
03-802 Warsaw, Poland

t: (+48) 22 262 81 00
@: office@krgroup.pl