



# Poland E-Invoicing Mandate: Summary

Overview of Poland's electronic invoicing regulations

→ 2025-10-10, Finance  
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**Classification: Public**

## Key Dates

**1 February 2026:** Mandatory e-invoicing for businesses with annual turnover above PLN 200 million (~EUR 46 million).

**1 April 2026:** Mandatory e-invoicing for all other entrepreneurs, except small businesses.

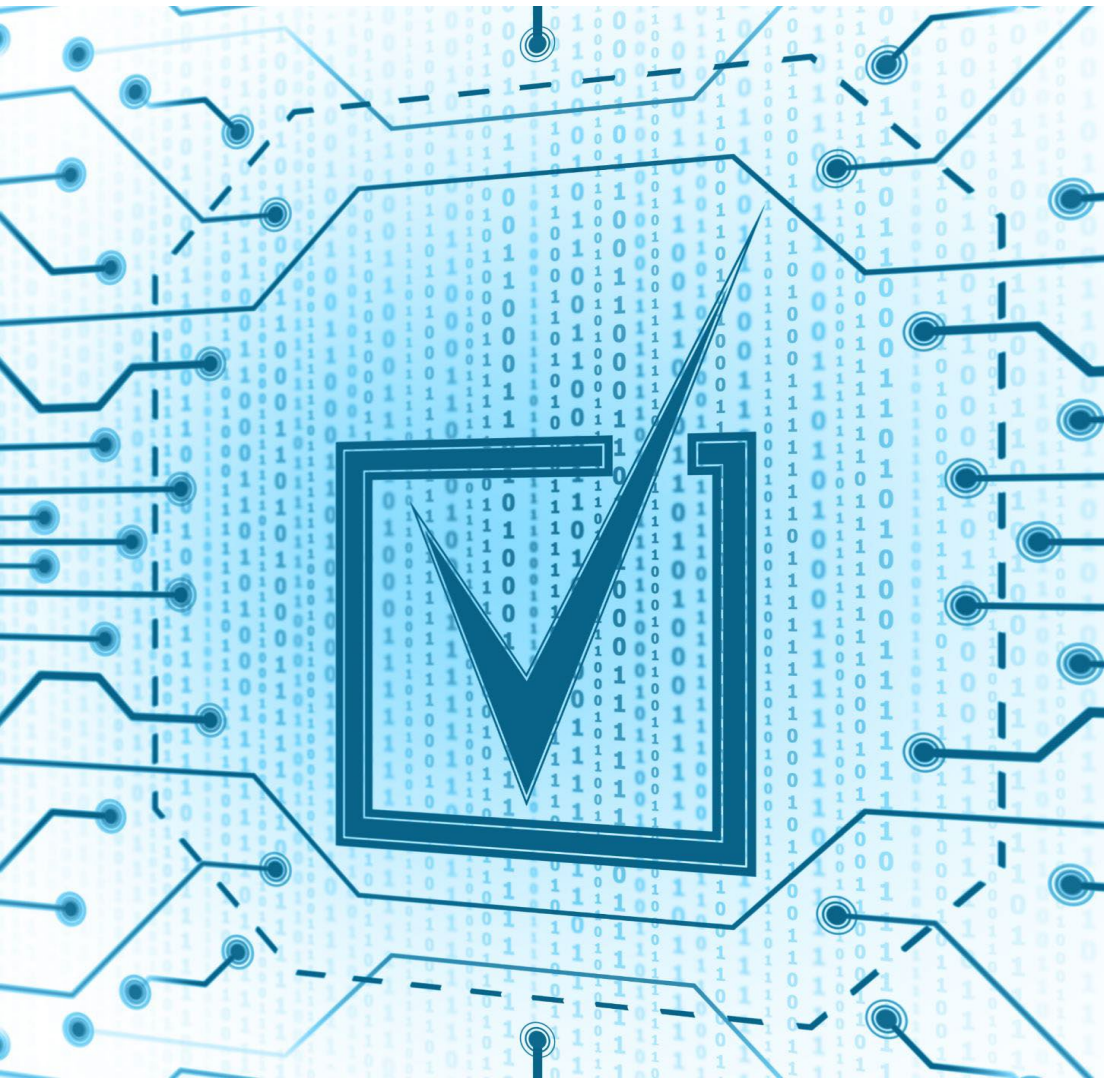
**1 January 2027:** Small taxpayers (up to PLN 10,000 monthly sale)

### Penalties:

- For non-compliance are suspended until end of 2026.
- Invoices via cash registers allowed until end of 2026.
- Paper/electronic invoices up to PLN 450 allowed until 31 Dec 2026, under certain conditions.







## Purpose and Scope

### Purpose:

- Digitize tax reporting, enhance VAT compliance, reduce fraud, and streamline business processes.

### Scope:

- Applies to all **B2B transactions** under Polish VAT law.
- **B2G\*** transactions are also covered under the KSeF system.
- **B2C\*** transactions remain optional.
- Includes **corrective and advance invoices**.
- Applies to **foreign entities** with a **fixed establishment** in Poland for VAT purposes.

B2G "Business-to-Government"  
B2C "Business-to-Consumer"  
B2B "Business-to-Business"



## Invoice Format and Transmission

### Format:

- Invoices must follow the **FA (3) XML schema**, Poland's version of the European **EN 16931** standard.

### Transmission:

- Invoices are submitted to **KSeF (Krajowy System e-Faktur)** for validation and clearance.
- Each invoice is assigned a unique ID and archived.
- **Offline mode** allows submission on the next business day.
- **Attachments** can be included regardless of industry.
- **Self-billing** requires formal agreements and KSeF authorization



## International and Cross-Border Rules

**Foreign** businesses with a **fixed establishment** in Poland are subject to the mandate.

Entities **without a Polish** presence are exempt.

Cross-border invoices not involving a Polish VAT establishment **are not** required to be submitted via KSeF





## Implications for Businesses

### Compliance Requirements:

- Register with KSeF and obtain API credentials or use manual upload.
- Ensure invoice data meets FA (3) format and Polish VAT content rules.
- Archive invoices for at least 5 years (KSeF stores for 10 years).

### Supplier requirement:

Polish suppliers must send invoice data to KSeF and collect clearance confirmation.

### Buyer requirement:

Polish buyers must be able to receive e-invoices. It is strongly recommended that buyers connect directly to KSeF to retrieve cleared invoices.

**Manage invoice attachments** – KSeF does not support unstructured attachments (e.g., PDF, JPEG). If your business requires attachments, plan accordingly to deliver them separately.

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**G R O U P**