



eInvoicing in Poland

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In Poland, electronic invoicing (e-invoicing) is becoming increasingly relevant, especially after the introduction of the **KSeF system (Krajowy System e-Faktur)**, which provides a centralized platform for issuing, receiving and storing electronic invoices. Since **January 2022** the system has been in operation.

The original plan was for the obligation to apply to all taxpayers from **July 2024** apply to all taxpayers. According to the Polish Ministry of Finance "Ministerstwo Finansów", the mandatory electronic invoicing (KSeF) will be introduced in two phases from **2026**:
From **February 1, 2026** for large companies (over 200 million Polish złoty per year), and from **April 1, 2026** for all other taxable companies.



Responsible
tax authority

[Urząd Skarbowy](#) ↗



Valid invoice
formats

[Peppol BIS V3](#) ↗
[FA\(2\)](#) ↗



eInvoicing-Infrastruktur

[Peppol](#) ↗

[PeF \(Platforma Elektronicznego Fakturowania\)](#) ↗

is an eInvoicing platform with 2 state-authorized authorized providers (IT Solutions and PeFexpert) for receiving and sending B2G

[KSeF](#) ↗ (only via API) for B2B

	B2G	B2B
Mandatory transmission	✓	ab 2026
Mandatory reception	✓	✗
eInvoice/CTC model	✓	✗
Mandatory infrastructure	PeF / Peppol	KSeF
Prescribed format	EN compatible, Peppol BIS	FA(2)
Mandatory for shipping	No special requirements	
Mandatory for reception	None	Consent of the recipients until 2026
Required eSignature	No eSignature of documents required	
Duration of archiving obligation	5 years 10 years under the One-Stop-Shop (OSS) R KSEF archives e-invoices for 10 years	
Archiving abroad	Approved under certain conditions	



Special features

It is worth noting that the B2B invoice format was defined in a non-EN-16931-compliant format. In addition, the field names were completely written in Polish language, which can pose a particular challenge for international business partners.

Do you have questions or need support?

We are the experts for fast and smooth eInvoices.
In Germany, Europe and worldwide.

Talk to us:

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