PUŁKA & PARTNERZY

POSTPONEMENT OF THE DEADLINE FOR THE IMPLEMENTATION OF THE MANDATORY NATIONAL E-INVOICE SYSTEM

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Whenwill the newimplementationdate be known?

On 19.01.2024 the Minister of Finance announced that the KSeF system will not be implemented in 2024. As the reasons for his decision, the Minister of Finance pointed to errors detected in the operation of KSeF. Let us remind you that VAT taxpayers in Poland can voluntarily use KSeF from 01.01.2022. However, the obligation to e-invoice using KSeF for most taxpayers was to come into force on 01.07.2024 (for small and medium-sized VAT-exempt companies from 01.01.2025).

The Ministry of Finance has decided to commission an external IT audit of KSeF and will indicate a new date for the implementation of the system once the results are available.

At this point, the draft amendments to the VAT Act concerning KSeF have not been published and it is unclear whether, in addition to changing the entry into force of mandatory structured invoicing, there will also be substantive changes to its assumptions.

How toproceed with ongoingimplementationprocesses?

Certainly, companies have gained more time to prepare for the changes. We recommend you to continue the work already started in your organisations on the implementation of KSeF in accordance with the original assumptions, especially in the field of substantive and process analyses. At the same time, the work schedule should take into account the fact that the final shape of the applied solutions may require additional verification, once the final shape of the KSeF is established. This approach will allow companies to gain additional time to test the system while maintaining continuity of work. This will minimise potential implementation difficulties and will allow the implementation to be carried out without a rush that could affect the quality of the KSeF implementation.

Organisations that have not yet started the preparation process must take into account, depending on the size of their business, the time needed to implement KSeF of several months.

It should also be remembered that, regardless of the size of the company, the changes to contracts with contractors and the changes to company operating rules may be necessary as part of the KSeF implementation process. It is therefore a good idea to write down the arrangements and develop them in the form of procedures. For example, each entrepreneur must develop a method for verifying and approving purchase invoices. This can prove challenging in practice, as there will be no annexes in the KSeF. In some cases, it will be necessary to maintain a second workflow for sending invoices, and in fact for visualising invoices.

Should you have further questions, we remain at your disposal.

** This Newsletter does not constitute legal or tax advice.*