

KSeF postponed until 2026.

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We already know the new date for the mandatory KSeF to come into force: it is the first quarter of 2026; interestingly, contrary to earlier announcements by representatives of the MF, a 'phasing in' of the project is assumed:

- from 1 February 2026, the compulsory KSeF will be extended to taxpayers with a turnover of PLN 200 million
- from 1 April 2026, the remaining taxpayers will join the system.

The reason for setting such distant dates is the flawed architecture of the system, which, according to the audit, in its current state, did not provide adequate security and system performance, which, as Minister Andrzej Domański pointed out, in tests did not even come close to that required for a mandatory system. Consequently, it is necessary to develop the system architecture from scratch.

In view of the above, in the near future, the Ministry is to carry through the legislative process a law postponing the date of entry into force and will then conduct work on the final shape of the legislation introducing the mandatory KSeF. At the same time, the Ministry and KAS intend to continue educational activities concerning KSeF and also to launch a special hotline concerning KSeF.

Importantly, according to declarations by representatives of the MF and KAS, from the perspective of KSeF users, there should be no significant changes in the way they communicate with the system, which is good news for taxpayers who have already taken steps to implement KSeF support.

We would like to draw attention to two issues that may be problematic given the EU perspective:

- the need to adapt the Polish system to the assumptions of the EU ViDA (VAT in the Digital Age) package, which, in a few years' perspective, provides for mandatory electronic invoices in intra-Community transactions in the European format, with which the current xml schema is incompatible,
- the derogation decision for Poland is in force until the end of 2026, and its extension requires an appropriate procedure, which requires the effects of the system to be reported.

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