



Welcome to webinar

E-invoicing in Poland

How to meet the
e-invoice mandate
1st of July 2024

OpusCapita webinar January 2024

Agenda topics

E-invoicing in Poland - How to meet the e-invoice mandate 1st of July 2024

1. What are the requirements?
2. Who is impacted?
3. What is the role of the government portal KSeF?
4. How to register and issue invoices in KSeF?
5. How to receive all invoices as e-invoices via KSeF?

Speakers



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Poland e-invoicing mandate



- Poland has introduced a CTC (Continuous Transaction Controls) model for e-invoicing.
- All invoices need to be issued and received via KSeF
- KSeF = Krajowy System e-Faktur, ICT platform owned by Ministry of Finance.
- The use of the model has been voluntary since January 2022.
- From 1st of July 2024 the mandate becomes effective.
- Mandate is still evolving - some changes/additions are still expected.

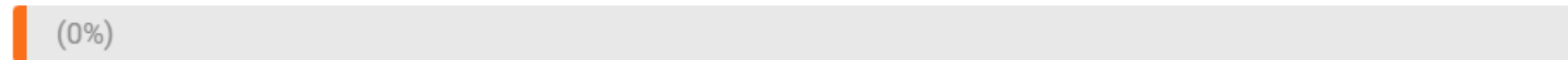
Impact on all domestic B2B invoicing

- Mandate 1st of July 2024 will impact all B2B domestic invoicing in practice.
- All companies subject to VAT (with Polish tax identification number NIP) must adapt to new model.
- Excluded from the mandate:
 - Consumer (B2C) invoices,
 - Tickets serving as invoices (e.g. euro control, motorway receipts, toll tickets),
 - Invoices issued under the OSS and IOSS procedures (EU regulation of "One-Stop Shop" and "Import One-Stop Shop").
- For companies that are excluded from VAT the mandatory usage begins from 1st of January 2025
- National e-invoicing platform (PEF) handling B2G invoices (Peppol BIS Billing 3.0) with additional Peppol-based extension ("specialized invoice") is also currently excluded but under investigation - the Ministry of Finance plans to connect PEF and KSeF platforms.
- KSeF platform also archives the data for 10 years.

Poll 1 with results

Are you already sending or receiving e-invoices via KSeF?

Yes



No



KSeF becomes a mandatory step between sender and receiver – major implication to current processes

Invoice data needs to be sent to KSeF in order to register the invoice and to receive a unique **KSeF identifier**.

During the registration process, the **invoice is issued and** it is considered also as **delivered**.

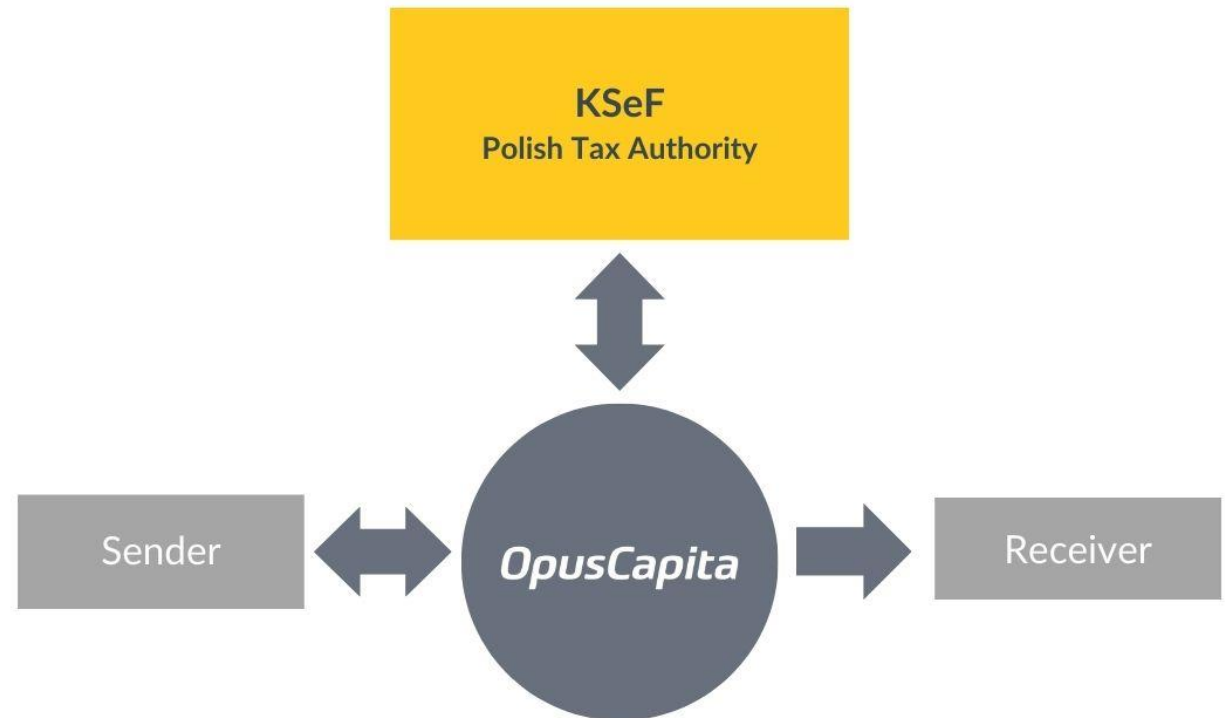


KSeF generates a **UPO** (Urządowe Poświadczenie Odbioru) document for sender as a certificate of invoice issuance.

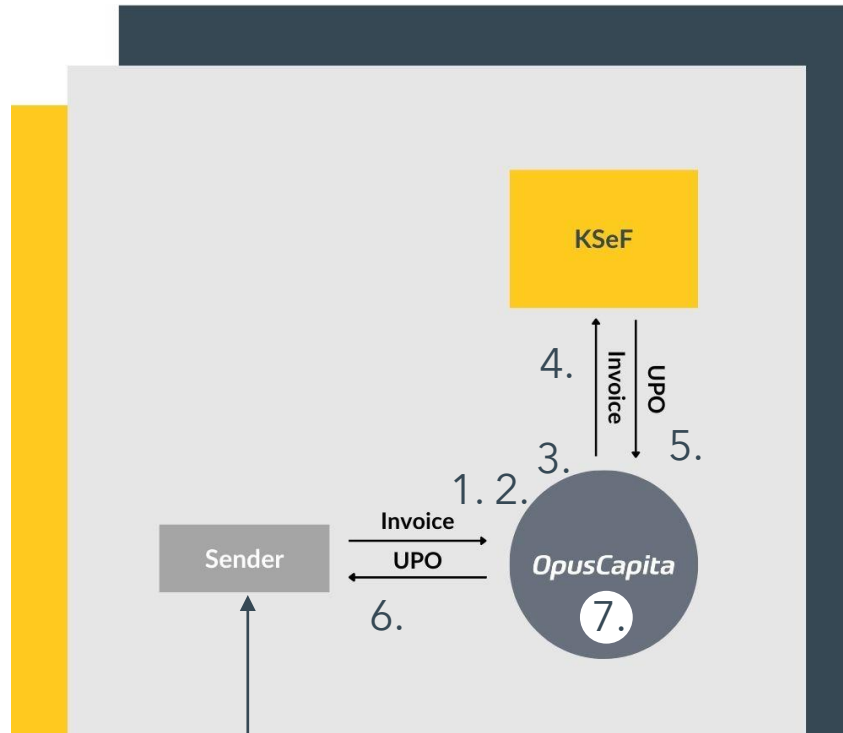
Effectively receivers will receive all legal invoices issued in KSeF via the platform.

OpusCapita connects natively to KSeF and offers compliant e-invoicing in Poland

- OpusCapita offers fully compliant e-invoice sending and receiving solutions in Poland according to mandate.
- OpusCapita connects natively to KSeF via API's.
- The solution operates on behalf of sender and receiver and takes care of all communication with KSeF platform.
- The solution integrates to sender and receiver systems and supports invoice format and communication protocols required.
- Changes to customer processes are minimal.



Solution for invoice sending



Message exchange phases:

- 1) Receive invoice data (any format)
- 2) Convert to OC format and further into required XML format by KSeF
- 3) Sign on behalf of customer
- 4) Deliver invoices to KSeF
- 5) Receive UPO from KSeF
- 6) Deliver the UPO to sender
- 7) Archive (add-on service)

The screenshot shows the 'Track and Trace' interface in the OpusCapita Business Network. It includes a search bar, filters for Sender, Status, and Message Type, and a table of message exchange records.

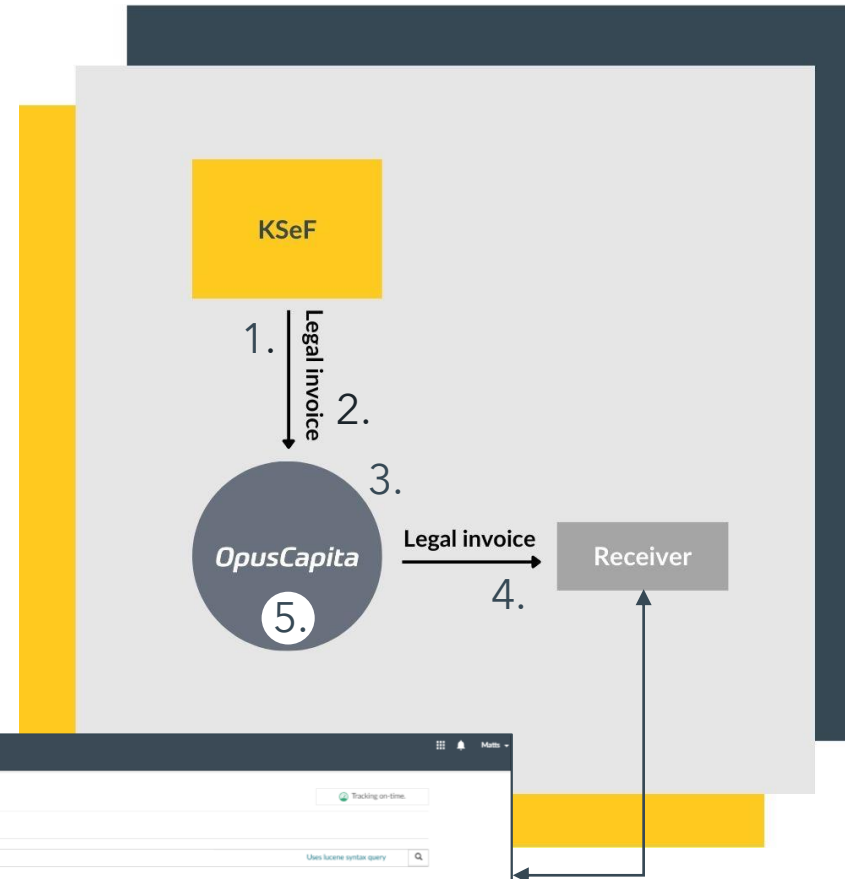
Message Type	Document ID	Sender	Inbound BC	Receiver	Outbound BC	Transaction Number	Net Amount	Gross Amount	Currency	Status	Conf.	Arrival time	Date
> orderresponse 210	438388	Kilto Oy	OC OOC Senders	Ractalaine Oy	Direct Integrati...	42316c37-6860...				COMPLETED		04/10/2023 11:...	04/10/2023 11:...
> Invoice 380	441757	Kilto Oy	OpusCapita Sen...	VNK Oy	Visma Maventa	24450eeb-04f5...	985.00	1221.40	EUR	COMPLETED		04/10/2023 09:...	04/10/2023 11:...
> Invoice 380	441750	Kilto Oy	OpusCapita Sen...	YIT Talon Tekniik...	Visma Maventa	5d5850ec-88f9...	2955.78	2425.17	EUR	COMPLETED		04/10/2023 09:...	04/10/2023 11:...
> Invoice 380	441759	Kilto Oy	OpusCapita Sen...	Oy Esmanin Co...	Visma Maventa	38c551d5-0c03...	636.20	788.89	EUR	COMPLETED		04/10/2023 09:...	04/10/2023 11:...

Data is stored in Track and Trace (invoice and related details/documents) 90 days.

Solution for invoice receiving

Message exchange phases:

- 1) Access KSeF on behalf of customers
- 2) Download available invoices
- 3) Convert to OC format and further into customer format
- 4) Deliver to receiver
- 5) Archive (add-on service)



Data is stored in Track and Trace for 90 days.

Message Type	Document ID	Sender	Inbound BC	Receiver	Outbound BC	Transaction Number	Net Amount	Gross Amount	Currency	Status	Conf.	Arrival time	Date
orderresponse 211	438388	Kilto Oy	OC O2C Senders	Ruukalsko Oy	Direct Integrati...	d23fcd7-68d...				COMPLETED		04/10/2023 11:...	04/10/2023 11:...
invoice 380	441757	Kilto Oy	OpusCapita Ser...	VIAK Oy	Visma Maventa	2449c6cb-04b...	955.00	1221.40	EUR	COMPLETED		04/10/2023 09:...	04/10/2023 11:...
invoice 380	441710	Kilto Oy	OpusCapita Ser...	YIT Talon Tekni...	Visma Maventa	5d5850ec-68fa...	1955.76	2425.17	EUR	COMPLETED		04/10/2023 09:...	04/10/2023 11:...
invoice 380	441759	Kilto Oy	OpusCapita Ser...	Oy Esmarin Co...	Visma Maventa	38c551a5-033...	636.20	768.89	EUR	COMPLETED		04/10/2023 09:...	04/10/2023 11:...

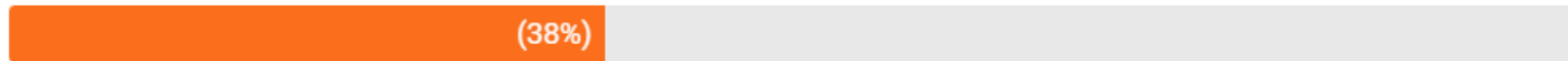
Poll 2 with results

Do you have a project starting or started to comply with the requirements?

Yes



No



Project requirements and deliverables



Needed from the customer for Poland setup:

- Delegation of rights to represent the customer in KSeF
- Customer Polish entity token number from KSeF

Deliverables on sending

- Conversion of customer format (if needed)
- Channel specific data conversions for KSeF
- Channel information included to invoice data provided by OC to KSeF
- Delivery of XML according to KSeF specifications by OC
- Support for UPO exchange/delivery

Deliverables on receiving

- Channel information included to invoice data provided by KSeF to OC
- Receiving of XML according to KSeF specifications
- Conversion to OC canonical format
- Conversion to customer target format

Common

- Connection and authorization to access KSeF
- Support for debit and credit invoices
- Visualization (debit/credit) visible in Track and Trace (and Archive if in scope)
- Track and Trace
- 1-day testing and 2 weeks piloting support during hyper-care
- Separate test environment available for testing during the project phase
- 1 entity included (Company/OVT ID)

Commonly asked questions (1)

When is an invoice issued?

- An invoice is classified as issued on the day when it was correctly transmitted to KSeF, and the KSeF-number has been assigned.
- The issuer gets an official acknowledgement of receipt called UPO (In Polish - "Urzędowe Poświadczenie Odbioru") as confirmation by KSeF via OpusCapita.

When is an invoice delivered and received?

- The invoice is classified as delivered and received at the moment when it is assigned an identification number by KSeF (=when invoice is issued).

How long do you have to wait for the official acknowledgement of receipt (UPO) from KSeF?

- After the structured invoice has been transmitted by OpusCapita to KSeF, it usually takes a few minutes up to several hours until the official acknowledgement of receipt (UPO) is sent by KSeF.

How is UPO delivered back to sender?

- By default you can access the document via Track and Trace. It can also be returned back to your system directly.

Is it possible to process invoice attachments via KSeF, as well?

- KSeF does not offer any option to send or receive invoice attachments.

Is there a notification to receiver when invoices are ready for retrieval in KSeF?

- No, KSeF does not provide that.

What happens if I receive invoices still on paper or via email?

- As the mandate does not take a stand on invoice delivery it is possible that you will still receive some invoices (even those would be registered to KSeF) manually delivered by suppliers. Please agree with your suppliers how to invoice you going forward.

Commonly asked questions (2)

What is the KSeF number and for what?

- KSeF number is a unique number given by KSeF to each correctly imported invoice. The KSeF number syntax is **VVVVVVVV-YYYYMMDD-FFFFFF-FFFFFF-CC**, where:
 - **VVVVVVVV** is a NIP - tax identification number of the Seller
 - **YYYYMMDD** is a date of issue the invoice
 - **FFFFFF-FFFFFF** automatically given alphanumeric number
 - **CC** is a control sum of whole KSeF unique number (also alphanumeric)
- The KSeF number exists parallelly with invoice number. KSeF number is relevant e.g., to take the visualization of invoice from KSeF Service. So, it's worth to keep the KSeF number.

What about the visualization of invoice?

- The visualization of invoice placed in KSeF is available by Anonymous Invoice Search service on web client of KSeF. Everyone who has a knowledge about the KSeF number, invoice number, Buyer's tax ID, name of Buyer and total amount due of invoice, can take the official visualization in pdf file. The visualization is not available by API to mass handling. The OpusCapita solution brings our own visualization available in Track and Trace based on KSeF visualization.

What about the entities who are not Polish companies?

- When KSeF will be mandatory, invoice where both – Seller and Buyer are registered under Polish tax number (they have Polish NIP number), then invoice must go through the KSeF. If one of them or both are not registered under Polish tax number, then invoice is excluded from processing via KSeF.

It is recommended to contact your Tax advisory who is leading services for your businesses, and check duties and changes to you from tax law perspective due to coming mandatory KSeF.

Benefits with OpusCapita

Why OpusCapita in Poland?

- ✓ One single connection for sending/receiving invoices in all countries
- ✓ Inhouse formats supported
- ✓ No real changes to existing processes needed
- ✓ All message traffic can be monitored via Track and Trace real time
- ✓ New modern & future proof messaging platform
- ✓ Local knowledge in Poland (R&D, Professional Services, Support)
- ✓ Support for local requirements in Nordics, Northern Europe and Peppol

OpusCapita



Useful links

- [E-invoicing in Poland for financial efficiency \(opuscapita.com\)](https://opuscapita.com)
- Main page of KSeF on Government web page [Krajowy System e-Faktur \(KSeF\)](#)

Contact sales for
further information

<https://opuscapita.com/sales/>



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