

eInvoicing HUB

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eInvoicing in Poland

Relevant tools

eInvoicing Country
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Responsible authority

Refers to the government department or agency responsible for overseeing and implementing eInvoicing regulations in the country.

[Ministry of Economic Development and Technology](#)[Ministry of Finance](#)

Business-to-Government (B2G) mandate

Refers to whether or not businesses are legally required to send electronic invoices for the contracts in public procurement.

YES

Business-to-Business (B2B) mandate

Indicates if businesses are required to use electronic invoices when dealing with other businesses, including when dealing with Public Authorities in the country.

NO

Business-to-Consumers (B2C) mandate

Indicates if businesses are required to use electronic invoices when dealing with consumers.

NO

European Standard for eInvoicing EN 16931

The European Standard (EN 16931) on eInvoicing defines a common format and data model for electronic invoices, ensuring

All public contracting authorities are required to accept and process electronic invoices that comply with the European Standard for eInvoicing for all public procurement contracts above EU Public Procurement thresholds [\[1\]](#).

eInvoicing in Slovakia	<i>they are structured, machine-readable, and compatible across EU systems.</i>	
eInvoicing in Slovenia		
eInvoicing in Spain	Operating model for B2G eInvoicing	YES
eInvoicing in Sweden		National eInvoicing Platform PEF
eInvoicing in Iceland	<i>Refers to whether there's a specific system or process for exchanging eInvoices with government entities, such as a central platform or outlined procedures to ensure compliance.</i>	
eInvoicing in Liechtenstein		
eInvoicing in Norway		
Registry of supporting artefacts to implement EN16931	Use of CIUS and Extensions for European Standard for eInvoicing EN 16931	YES
eInvoicing Monitoring Dashboard		PEPPOL BIS Billing 3.0.
Obtaining a copy of the European standard on eInvoicing	<i>Relates to whether the country uses any additional technical rules or extensions beyond the European eInvoicing Standard.</i>	
Compliance with eInvoicing Directive		
Compliance with eInvoicing standard	VAT Real-time reporting system mandate	YES
Services	<i>The VAT real-time reporting system is a system for VAT reporting based on eInvoicing.</i>	
Documentation	Monitoring mechanism	YES
	<i>This reflects if the country has a mechanism to monitor eInvoicing developments in the country.</i>	

Summary

- **B2G mandate:** No Business-to-Government (B2G) eInvoicing mandate exists, but since April 2019, all public sector entities are required to receive and process structured eInvoices compliant with the European standard EN 16931^[1], as mandated by [the Act of 9 November 2018](#), which transposes Directive 2014/55/EU. Businesses supplying goods or services to public authorities are encouraged to issue structured eInvoices **compliant with the European standard EN 16931**^[2], because this guarantees that public authorities must accept these eInvoices.
- **B2B and B2C mandates:** Poland plans to make business-to-business (B2B) e-Invoicing mandatory from 2026. This rollout is phased based on company revenue, following delays initially set for 2024 due to IT infrastructure challenges. Business-to-consumer (B2C) e-Invoicing remains optional and relies on mutual agreements between parties.
- **eInvoicing standard:** The European eInvoicing standard (EN 16931) has been adopted in Poland by public authorities. All public contracting authorities in Poland are required to accept and process electronic invoices that comply with the European Standard for eInvoicing for all public procurement contracts above EU Public Procurement thresholds ^[3].

- **Operating model for B2G eInvoicing:** The Krajowy System e-Faktur (KSeF) serves as the digital platform for managing e-Invoicing in Poland, designed to streamline both B2G and B2B transactions. From 2026, KSeF will integrate with the existing Platforma Elektronicznego Fakturowania (PEF), providing free access and various applications to facilitate tax compliance and e-Invoice management.
- **Use of CIUS and Extensions:** Poland adheres to the European e-Invoicing standard EN 16931. The Peppol BIS Billing 3.0 standard is utilised as the national Core Invoice Usage Specifications (CIUS). CIUS provides a framework of additional rules and requirements that enhance the European e-Invoicing standard, ensuring compliance and interoperability across different sectors and system implementations. Poland's CIUS includes extensions to address specific sectoral needs, such as adjusting invoices for services like utilities.
- **VAT Real-time reporting system:** Mandatory e-Invoicing through the KSeF platform from 2026 will replace traditional VAT reporting, enhancing digital tax return submissions.
- **Monitoring mechanism:** Poland employs ongoing monitoring to ensure the compliance and effectiveness of its e-Invoicing system, adapting as necessary to legal and operational requirements.

Highlights

Poland plans to transition to mandatory e-Invoicing for both business-to-government (B2G) and business-to-business (B2B) transactions by 2026. This change will be facilitated by integrating the Krajowy System e-Faktur (KSeF) with the Platforma Elektronicznego Fakturowania (PEF). KSeF is a national platform designed to manage e-Invoicing efficiently. The use of the Peppol standard, a set of specifications ensuring interoperability across systems, supports seamless e-Invoice exchanges. Poland's approach also includes extensions for specific industry needs, reflecting its commitment to a flexible and comprehensive e-Invoicing framework.

B2G

No Business-to-Government (B2G) eInvoicing mandate exists, but since April 2019, all public sector entities are required to receive and process structured eInvoices compliant with the European standard EN 16931^[5], as mandated by [the Act of 9 November 2018](#), which transposes [Directive 2014/55/EU](#). Businesses supplying goods or services to public authorities are encouraged to issue structured eInvoices **compliant with the European standard EN 16931^[6]**, because this guarantees that public authorities must accept these eInvoices. The implementation occurred in two stages: from 18 April 2019, **it was mandatory for contracts valued at €30,000** or more; by 1 August 2019, all contracting authorities, including sub-central ones, had to comply.

Additionally, the Act established the national e-Invoicing platform, PEF, which operates within the OpenPeppol network. OpenPeppol is an organisational framework that provides specifications for secure and interoperable document exchange, facilitating seamless and efficient e-Invoicing communication across borders and sectors. This setup streamlines the exchange and processing of e-Invoices within Poland's public procurement system.

B2B

While there is no current business-to-business (B2B) mandate, this will change in 2026. In 2022, Poland gained approval from the European Commission to change VAT rules, allowing mandatory e-Invoicing for business-to-business (B2B) transactions. The [Council's Decision EU 2022/1003](#) supported special measures for e-Invoice processing. Following this, the Polish Parliament (Sejm) amended the [Goods and Services Tax law on 16 June 2023](#) to enforce e-Invoicing for all business transactions and set up the free National e-Invoicing system, KSeF, by 1 July 2024. However, due to challenges with KSeF, the Sejm passed another Act on 9 May 2024, postponing the rollout to 2026.

Under the new schedule, businesses with annual revenue exceeding 200 million PLN (around EUR 46 million) must begin e-Invoicing by 1 February 2026, **with the requirement extending to all B2B**

[transactions by 1 April 2026.](#)

B2C

There is no business-to-consumer (B2C) mandate.

Status on the implementation of the European eInvoicing standard

In Poland, the European e-Invoicing standard EN 16931 has been adopted by contracting authorities. Implementation uses the Peppol Business Interoperability Specification (BIS) Billing 3.0, which outlines the format and structure of e-Invoices. This standard ensures that e-Invoices are consistent, machine-readable, and can be easily exchanged between different systems.

Poland has created an implementation guide with Polish specifications, which extends to additional documents like orders, correcting invoices, and accounting notes. The Peppol Core Invoice Usage Specifications (CIUS) BIS Billing 3.0 are tailored to include Polish business terms, addressing local tax requirements particularly for corrected invoices.

Operating model for eInvoicing

Poland's current business-to-government (B2G) e-Invoicing operates through the National e-Invoicing Platform (PEF). From 2026, [the Krajowy System e-Faktur \(KSeF\)](#), a system designed for both B2G and business-to-business (B2B) transactions, will be integrated. Businesses will use KSeF for B2B e-Invoices, while B2G transactions can be processed through either KSeF or PEF. The Polish Ministry of Finance plans to make e-Invoicing mandatory for all commercial transactions starting 1 February 2026, positioning KSeF as the central platform for handling e-Invoices. Starting in 2026, all businesses with a registered office or fixed establishment in Poland must use KSeF for B2B transactions. However, suppliers for public procurement may continue using the PEF platform for B2G transactions. Consumer transactions (B2C) are not required to use KSeF but can do so voluntarily.

Foreign businesses not subject to VAT in Poland are exempt from these B2B e-Invoicing requirements. However, the EU's VAT in the Digital Age initiative might require e-Invoicing for cross-border transactions by July 2030. The Ministry of Finance is ensuring KSeF aligns with these potential future requirements. The KSeF will be free to use and supported by various applications, including a full-feature KSeF Taxpayer app, a simplified e-Microfirma app, and a mobile app for managing e-Invoices on the go. Additionally, all e-Invoices must receive a digital time stamp to support secure exchanges and align with Poland's Continuous Transaction Control (CTC) monitoring model.

eInvoicing

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Poland uses the Peppol Business Interoperability Specification (BIS) Billing 3.0 for e-Invoicing. Rather than developing its own Core Invoice Usage Specifications (CIUS), Poland adopted the Peppol BIS standard and incorporated Polish-specific requirements, particularly for correcting invoices, to meet local legal standards.

Recognising the unique needs of sectors like utilities, Poland developed additional extensions to the e-Invoicing standard. These extensions facilitate the processing of specialised e-Invoices for mass services such as gas, telecommunications, and electricity. The extensions methodology involves adding specific functionalities to the standard e-Invoicing model, ensuring it can accommodate sector-specific requirements while remaining compliant with the broader Peppol framework. Implemented since May 2022, these extensions were developed under this methodology and approved by OpenPeppol, ensuring interoperability and compliance.

VAT Real-time reporting system

Currently, VAT returns in Poland can be submitted either electronically or on paper. With the implementation of the KSeF system in 2026, VAT reporting will be based on eInvoicing.

Monitoring mechanism

Poland has monitoring systems in place for both national and regional levels of government. The administrator's panel tracks the number of suppliers, and the e-Invoices submitted through the Platforma Elektronicznego Fakturowania (PEF), which serves entities across the country.

Next steps

In 2026, Poland plans to fully integrate the Krajowy System e-Faktur (KSeF) with the existing Platforma Elektronicznego Fakturowania (PEF). At that time, using KSeF to document business-to-business (B2B) transactions will become mandatory. This requirement will first apply to businesses above a certain revenue threshold and then to all companies by April 2026. Additionally, VAT reporting will begin to rely on the e-Invoicing system, simplifying compliance for businesses.

[1] The European Standard on EU law sets minimum harmonised rules for tenders whose monetary value exceeds a certain amount and which are presumed to be of cross-border interest. More information can be found via: https://single-market-economy.ec.europa.eu/single-market/public-procurement/legal-rules-and-implementation/thresholds_en [2] The European Standard on eInvoicing (EN 16931) defines a common format and data model for electronic invoices, ensuring they are structured, machine-readable, and compatible across EU systems. [3] Ibid.2 [4] The European Standard on EU law sets minimum harmonised rules for tenders whose monetary value exceeds a certain amount and which are presumed to be of cross-border interest. More information can be found via: https://single-market-economy.ec.europa.eu/single-market/public-procurement/legal-rules-and-implementation/thresholds_en [5] The European Standard on eInvoicing (EN 16931) defines a common format and data model for electronic invoices, ensuring they are structured, machine-readable, and compatible across EU systems. [6] Ibid.2

Are you aware of further developments on eInvoicing B2G in this country? Contact us via email EC-DIGITAL-BUILDING-BLOCKS@ec.europa.eu.

You can also access the [2016](#), [2017](#), [2018](#), [2019](#), [2020](#), [2021](#), [2023](#) and [2024](#) eInvoicing Country Sheets via the eInvoicing User Community.

NO VERIFICATION

Last updated: Aug. 14, 2025 17:15



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- The Service Offering Canvas

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