KSeF 2.0
(as of: October 29, 2025)

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Chronology of events: from KSeF technical problems to the amending act

On January 19, 2024, the Polish Ministry of Finance announced at an official press conference that, contrary to the original assumptions, the National e-Invoice System (KSeF) would not be mandatory on July 1, 2024. The announcement was a formal change, but it came as no surprise to market participants. Already in the fourth quarter of 2023, numerous organizations, software providers, tax advisory firms, and companies pointed to serious technical problems and risks associated with the implementation. The main points of criticism included, in particular: the instability of the system under high load, repeated failures of the pilot system, insufficient system performance, and significant gaps in the technical documentation and API endpoints. In addition, attention was drawn to inconsistent system feedback during validation, unclear role assignment, and authentication issues, especially in corporate structures. Electronic signatures and certificate-based access also raised concerns, especially in multi-entity configurations and IT outsourcing structures. These factors led to a widespread consensus that the system in its current form was not ready for use.

As a result, the Polish Ministry of Finance commissioned a three-stage action plan. First, an external technical audit was initiated to independently assess the architecture, operational security, and functional structure of the system. Second, a series of public consultations with stakeholders and industry experts was organized. Thirdly, a new legislative process was launched, which led to the drafting of a new government bill amending the Goods and Services Tax Act (hereinafter: "**Amending Act**"). The new act takes into account both the results of the technical analysis and the structural requirements for the widespread implementation of the system.

The Polish Ministry of Finance has repeatedly emphasized that postponing the deadline does not mean abandoning the KseF concept. The modified schedule was intended to strengthen confidence in the digital tax infrastructure. The conclusions drawn were directly used in the further development of the system.

On July 25, 2025, the Sejm (lower house of parliament) of the Republic of Poland passed the amending Act and sent it to the Polish Senate for further consideration. At its meeting on July 31, 2025, the Polish Senate adopted the law on the National e-Invoice System (KSeF), proposing only three amendments. The amendments proposed by the Polish Senate were purely editorial and legislative in nature. The draft law was referred back to the Sejm, which decided to adopt the amendments and the final wording. Then, on August 27, 2025, the President of the Republic of Poland signed the law, giving it legal force.

KSeF 2.0 in practice: architecture, API, and requirements

The National e-Invoice System (KSeF) is a state electronic invoice register that covers all stages of the invoice life cycle – from issuance, through transmission, to archiving – in a unified, structured, and legally regulated format. The purpose of the system is to standardize the process of issuing electronic invoices, ensure their tax verifiability, and enable their automated processing.

From 2026, KSeF will operate on the basis of a completely redesigned technical architecture – the so-called **KSeF 2.0**. The central technical interface is the KSeF 2.0 API, which replaces the previous, optional API 1.0. The API is based on the OpenAPI standard and has been documented on a dedicated platform for developers (including methods, parameters, examples of use, and OpenAPI-JSON files). In addition, the Polish Ministry of Finance provides SDK libraries (Java/.NET), integration manuals, and version comparison charts. Full technical documentation is publicly available on the official website of the Polish Ministry of Finance at:
https://ksef.podatki.gov.pl//ksef-na-okres-obligatoryjny/wsparcie-dla-integratorow/.

The definition and function of a structured invoice are regulated by law, in particular in Article 2(32a) and Article 106na of the Goods and Services Tax Act of March 11, 2004, as currently in force (hereinafter: **"Polish VAT Act**").

The basic invoice format is based on the XML format compliant with the FA(3) standard, which is adapted for automatic processing. The final logical structure of FA(3) (hereinafter: "**FA(3) format**") was published on June 25, 2025, by the Polish Ministry of Finance in the Central Repository of Electronic Document Templates (CRWDE) on the ePUAP platform. The official logical structure and accompanying specifications are available at: https://crd.gov.pl/wzor/2025/06/25/13775/.

The functioning of KSeF is divided into several elements, regulated both technically and legally:

Taxpayer Application – tools provided by the Polish Ministry of Finance and use of API – KSeF's own tools

Structured invoices can be issued and sent to KSeF in two ways. First, it is possible to issue invoices directly through the KSeF 1.0 Taxpayer Application (which is currently in the optional phase) available as a web application – https://ksef.podatki.gov.pl/taxpayer-application-ksef-i-inne-narzedzia/ or via the KSeF Mobile Application (for iOS and Android systems). Currently, structured VAT invoices can be issued voluntarily in the FA(2) format. A test version of the new "KSeF 2.0" application is planned to be released in November 2025, allowing taxpayers to test future functionalities without risk (without issuing legally binding invoices). The use of the FA(3) logical structure will also be possible in test mode from November 2025. On February 1, 2026, the FA(3) structure will replace the previously used FA(2) structure; at the same time, new technical solutions for KSeF 2.0 will come into force.

On the other hand, structured invoices can be generated directly in companies' financial and accounting systems. In this case, the taxpayer prepares a structured invoice in FA(3) format in their internal ERP system or invoicing module. It is then sent electronically to the system via the KSeF 2.0 API. KSeF validates the technical correctness, checks compliance with the XSD schema, and assigns a unique KSeF-ID-No. Only when this number is assigned is the invoice considered "issued" within the meaning of the Polish VAT Act (Article 106na(3)). The recipient can view the invoice immediately after this event, provided that they are registered in the system as a user and have the appropriate access rights. Processing takes place in real time using qualified certificates or keys generated by the system, which ensures a high level of security and verifiability.

A special feature of KSeF is the integrated electronic archiving of transmitted invoices. Pursuant to Article 112aa of the Polish VAT Act, as currently worded, taxpayers who issue their invoices via KSeF are exempt from the obligation to archive them separately. The data is stored centrally in the Polish Ministry of Finance's system for a period of ten years.

In addition, the system includes extensive event logging mechanisms: every technical access, every transmission, and every change in invoice status is documented on the server side—in particular, metadata (time, issuer, recipient, KSeF-ID-No.), but without the full content of individual user actions. KSeF therefore does not take control of internal accounting systems, but limits itself to tax-relevant basic data and invoicing processes. Such technical transparency enables the tax administration to detect potential irregularities at an early stage, such as unjustified transaction patterns, inconsistent data, or artificially generated invoices. The system thus serves not only as a platform for issuing legally compliant invoices, but also as an integral part of digital tax supervision. Integration with a company's IT systems requires careful preparation and a well-thought-out system architecture: in addition to meeting the requirements of the XSD standard, certified endpoints must be used, cryptographic keys

must be managed, and version control and error logging must be ensured. It is also crucial to assign roles in KSeF: who can issue invoices, who can validate them, and who can archive them. These permissions must be clearly defined, regularly verified, and centrally documented. Companies that fail to meet these requirements expose themselves not only to formal errors, but also to tax consequences when qualifying their transactions.

KSeF is therefore not just a technical solution, but a profound paradigm shift affecting IT systems, accounting, internal control systems, and compliance structures.

Authentication and registration for KSeF purposes

KSeF is based on a permission model in which each action performed in the system requires authentication and authorization of the person performing the action. Authentication serves to confirm the provided identity and is a prerequisite for using the functionalities available in KSeF, such as viewing, issuing, and receiving structured invoices. In addition to taxpayers, authorized entities, such as accounting offices or specific individuals, can also operate in the system if they have been granted the appropriate permissions. Authorizations in KSeF are divided into primary authorizations (ownership rights) and secondary authorizations (access rights granted by an authorized person). Primary authorizations are assigned to specific taxpayers by law, while secondary authorizations may be granted in a targeted manner to other persons or entities.

Access to KSeF can be obtained in two ways:

1. Electronically – via the Taxpayer Application at *podatki.gov.pl/ksef*, using:
    - a qualified signature,
    - a qualified seal,
    - a trusted profile (https://www.gov.pl/web/profilzaufany),
    - KSeF certificate (available from November 1, 2025, issued via the Certificates and Permissions Module – MCU, with a maximum validity period of 2 years).
2. In writing – by submitting a ZAW-FA notification to the competent tax authority, in which the indicated person is authorized to use KSeF.

The electronic method allows immediate access after successful authentication. In the case of the written method, access is granted by the competent tax authority, which requires additional time to process the application.

Proper authentication is a prerequisite not only for the normal issuance and receipt of structured invoices, but also for operation in special modes (Offline24, Offline – system unavailability, emergency mode). In these cases, the use of a KSeF certificate as a means of authentication is generally required.

Logical structure of FA(3)

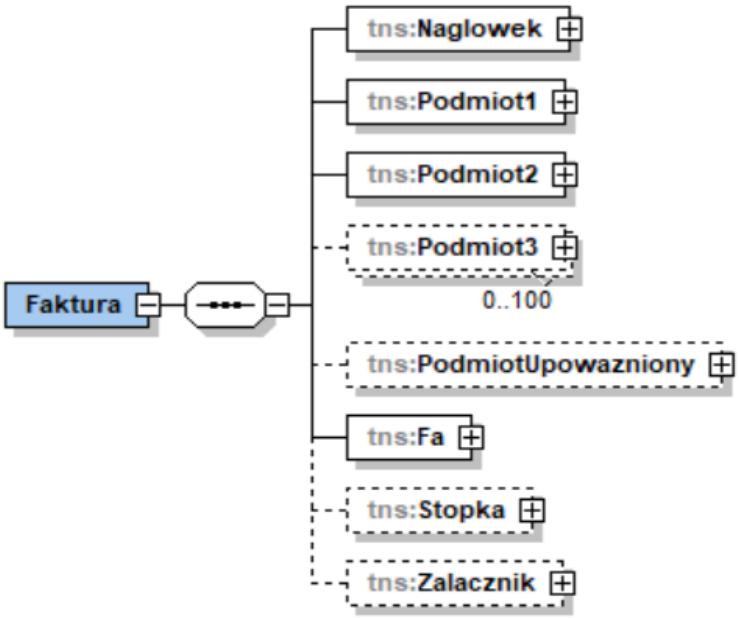
The FA(3) structure is composed of elements that allow for the inclusion of detailed data. It includes a header section, data on the entities appearing on the invoice, detailed invoice data, and footers:

- The header section of the invoice contains technical data concerning the invoice being sent.
- The sections concerning entities (Entity1/Podmiot1, Entity2/ Podmiot2, Entity3/ Podmiot2, and AuthorizedEntity/PodmiotUpoważniony) include information about the entities appearing on the invoice, such as: seller data, buyer data, data of additional entities, e.g., a factor or a subordinate local government unit, or data of authorized entities, e.g., a court bailiff or a tax representative.
- The invoice also includes a section with detailed data such as amounts, tax rates, required annotations, as well as additional information regarding payment or transport.

- The invoice footer allows for additional information to be provided.

The logical structure of FA(3) allows for the issuance of all types of invoices (including basic, corrective, advance, and final invoices) containing all data specified in the Polish VAT Act as well as additional data.

***Illustration 1**: Main diagram of the FA(3) template*



As of February 1, 2026, the FA(3) structure will completely replace the currently used FA(2) structure and will thus become the binding basis for all invoicing transactions documented within the KSeF. The current version of FA(2) has been available in the production environment since September 1, 2023, replacing the previous FA(1) structure. Individual versions of the logical structure were developed and published by the Polish Ministry of Finance at various stages of preparatory work for the implementation of KSeF. Despite substantive changes and technical adjustments to the FA(1), FA(2), and FA(3) structures, they are based on the same basic principles:

- File format: XML
- Nature of fields (elements) in the XML file:
    - mandatory – entries are mandatory; the mandatory nature of a given field results in particular from the content of the applicable provisions of the tax provisions and is conditioned by the logical structure of the template,
    - optional – entries are mandatory if the statutory condition is met; filling in the field is not required for the semantic correctness of the file,
    - facultative – not required by law or for the semantic correctness of the file, but may be mandatory under other legal provisions.

One of the most important changes in the FA(3) structure is the introduction of the possibility to attach attachments to the invoice. The structured invoice is sent in the form of an XML file, with the attachment forming part of that file (an additional node in the FA structure). The invoice and attachment therefore form a single XML file. For this reason, the logical structure of FA(3) has been extended with an additional, optional node. As a result, it is not possible to send an attachment in a form other than XML, for example as a PDF file. This solution is intended in particular for transactions where it is necessary

to provide detailed data on units of measurement, quantities, and unit prices of goods delivered or services provided. In such cases, attachments form an integral part of the structured invoice and may only contain the mandatory elements referred to in Article 106e(1) of the Polish VAT Act, or data directly related to them. It is prohibited to include advertising or marketing content in them. The right to use this functionality is subject to a specific notification procedure. Before issuing and sending a structured invoice with an attachment, the taxpayer must submit a notification to the Head of the National Tax Administration via the e-Tax Office (e-Urząd Skarbowy) portal, declaring their intention to use this function. This notification must also include a statement that the entrepreneur is aware of the legal consequences of using this function in a manner that is not compliant with the regulations. In the event of a violation of the guidelines set by the Minister of Finance, the authorization may be revoked. The taxpayer's obligations include: having an active user account on the e-Tax Office (e-Urząd Skarbowy) portal, submitting a notification regarding the planned use of the functionality and, if necessary, providing information about the termination of its use.

Other data structures supported by KSeF

In addition to the FA(3) logical structure, the National e-Invoice System (KSeF) also processes other specific data structures intended for specific accounting purposes:

- **PEF logical structure**

KSeF also accepts structured invoices in the PEF format, which meets the requirements of the European standard for electronic invoicing. This format is used for settlements made on the basis of the Act of November 9, 2018, on electronic invoicing in public procurement, concessions for construction works or services, and public-private partnerships (Journal of Laws of 2020, item 1666). Invoices in PEF format, after being correctly sent to KSeF, are considered structured invoices within the meaning of the VAT Act. These invoices can only be sent via commercial financial and accounting systems that support direct integration with the KSeF API interface.

- **Logical structure FA_RR(1)**

From April 1, 2026, KSeF will additionally support the FA_RR(1) structure. This structure is used to issue so-called RR invoices (faktura RR) – special VAT invoices documenting the purchase of agricultural products from flat-rate farmers and corresponding corrective invoices. The FA_RR(1) structure will be available to active, registered VAT taxpayers who maintain regular business relations with flat-rate farmers. Its use is voluntary, which means that the decision to use KSeF is solely up to the flat-rate farmer. In order for RR invoices to be issued via KSeF, the farmer must perform the following steps: submit a statement to KSeF that he operates as a flat-rate farmer within the meaning of the Polish VAT Act, and indicate a specific purchaser who will be authorized to issue RR invoices on his behalf in the KSeF system.

It is currently unclear when and whether the National e-Invoice System will be compatible with electronic invoicing in accordance with the requirements of the EU's VIDA initiative.

Planned schedule for mandatory use of KSeF and transitional provisions

The obligation to issue structured invoices via KSeF will be introduced as part of a phased model. The criterion for assignment to a given stage is the taxpayer's turnover in the calendar year 2024:

- **From February 1, 2026:** The first stage covers companies whose sales value (including VAT) in the 2024 calendar year exceeded the PLN 200 million threshold. For these taxpayers, issuing structured invoices via KSeF will be mandatory from that date.

- **From April 1, 2026:** In the second stage of implementation, all other taxpayers, including VAT-exempt entrepreneurs, will be required to use KSeF exclusively. This stage covers the vast majority of businesses, including small and medium-sized enterprises.
- **From January 1, 2027:** For the smallest taxpayers (the so-called "digitally excluded"), whose total gross value of VAT invoices issued in a given month does not exceed PLN 10,000, the obligation to use KSeF has been postponed to January 1, 2027. Until then, these taxpayers may issue their invoices outside KSeF – in electronic or paper form. If the specified threshold is exceeded in a given month, the obligation to use KSeF arises from the invoice that exceeded this threshold. For this group of taxpayers, the obligation to use the system will only apply from January 1, 2027, unless they decide to voluntarily join KSeF earlier.

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Important: The legislator has not provided for separate rules for receiving structured invoices. This means that taxpayers who benefit from transitional provisions or exemptions in the area of invoicing must also take into account that purchase invoices will be sent to them via the KSeF system from February 1, 2026.

***Table 1**: KSeF implementation schedule for individual groups of enterprises*

Group of enterprises	Obligation to receive invoices via KSeF	Obligation to issue invoices via KSeF
Entrepreneurships with a gross turnover exceeding PLN 200 million in 2024	from **February 1, 2026**	from **February 1, 2026**
Other entrepreneurships (including VAT-exempt taxpayers)	from **February 1, 2026**	from **April 1, 2026**
Smallest businesses (invoice value ≤ PLN 10,000 gross per month)	from **February 1, 2026**	from **January 1, 2027** *(unless the threshold is exceeded earlier)*

Source: Own study

In addition, the amending act introduces additional transitional provisions valid until December 31, 2026, concerning primarily technical, organizational, and sanction-related issues:

- **Extended period for cash registers:**

The possibility of issuing simplified VAT invoices (fiscal receipts containing the buyer's Polish TIN (NIP)) and full VAT invoices (faktura VAT) using cash registers remains permissible. This solution is a practical convenience, especially for the retail sector, and gives entrepreneurs additional time to adapt or replace their cash register systems.

- **Deferred payment identification obligation:**

The obligation to include the KSeF invoice identifier in the transfer title – both for standard transfers and under the split payment mechanism – will not be applied for the time being. This solution gives entrepreneurs additional time to adapt their financial systems in technical and procedural terms.

- **Deferred sanctions:**

The imposition of financial penalties for violations of KSeF regulations (listed in Article 106ni(1) of the Polish VAT Act) – including late submission, failure to submit, or issuance of invoices that do not comply with the published template – has also been suspended until December 31, 2026. This solution provides businesses with a transition period that allows for the safe implementation and stabilization of IT systems.

Mandatory use of KSeF: scope of application, time frame, and exemptions

- **Obligation to issue and receive structured invoices in KSeF**

Pursuant to Article 106ga(1) of the Polish VAT Act, domestic taxpayers are, as a rule, required to issue structured invoices exclusively through the National e-Invoice System (KSeF). This obligation applies to both active VAT taxpayers and VAT-exempt entrepreneurs, regardless of whether the exemption is subjective, as referred to in Article 113 of the Polish VAT Act, objective, as referred to in Article 43(1) of the Polish VAT Act, or results from specific regulations set out in Article 82(3) of the Polish VAT Act. However, the obligation to issue structured invoices does not apply to all entrepreneurs registered in Poland – its application is subject to certain conditions being met. Pursuant to Article 106ga(2) of the Polish VAT Act, the following are exempt from this obligation:

1) taxpayers who do not have a registered office or a VAT permanent establishment within the meaning of Article 11 of Implementing Regulation (EU) No. 282/2011 on the territory of Poland,
2) taxpayers who do not have a registered office in Poland but have a VAT permanent establishment in Poland, provided that this VAT permanent establishment does not participate in the supply of goods or services for which the invoice was issued,
3) taxpayers applying the special procedures referred to in Section XII, Chapters 7, 7a or 9 of the Polish VAT Act (e.g., OSS/IOSS procedures), provided that they document the turnover settled under these procedures,
4) taxpayers issuing invoices to natural persons not engaged in economic activity (consumers in the B2C sector),
5) taxpayers exempt from tax pursuant to Article 113a(1) of the Polish VAT Act (foreign entrepreneurs with an EX identification number).

In the above cases, it is permissible to issue invoices outside the KSeF system – in electronic or paper form. However, taxpayers listed in items 1, 2, and 4 may voluntarily issue structured invoices via the KSeF system (Article 106ga(4) of the Polish VAT Act). In the case of transactions specified in point 3, i.e., those settled under special procedures, and in the case of taxpayers referred to in point 5, i.e., those exempt from tax under Article 113a(1) of the Polish VAT Act, the use of KSeF is excluded.

The table below clearly presents the most important cases of application, exceptions, and the resulting obligations regarding the issuance and receipt of structured invoices via the KSeF system.

Table 2: *Summary of mandatory and voluntary use of KSeF*

Group of cases	**Obligation to issue via KSeF**	**Obligation to receive via KSeF**	**Is voluntary issuance via KSeF permitted?**
Foreign taxpayers who do not have a registered office or a VAT permanent establishment in Poland within the meaning of Article 11 of Implementing Regulation (EU) No. 282/2011	× No	× No	v Yes

Foreign taxpayers who do not have a registered office in Poland but have a VAT permanent establishment in the country (not participating in the transaction)	× No	× No	v Yes
Foreign taxpayers not having their registered office in Poland but having a VAT permanent establishment here (participating in the transaction)	v Yes	v Yes	-
Taxpayers applying special procedures (OSS/IOSS – Section XII, Chapters 7, 7a, 9 of the Polish VAT Act)	× No	× No	× No
Taxpayers issuing invoices to consumers (B2C transactions)	× No	× No	vYes Taxpayers may voluntarily issue structured invoices via KSeF, even without the consumer's consent, provided that the consumer has previously requested an invoice. In this case, the issuer is required to make the invoice available to the consumer outside of KSeF as well—e.g., in electronic form (e-mail) or on paper—and to enable the consumer to access the invoice stored in the system by attaching a verification code.
Taxpayers exempt from tax pursuant to Article 113a(1) of the Polish VAT Act	× No	× No	× No

Source: Own study

- **Exemptions with regard to the type of transaction**

KSeF does not apply to certain types of transactions, specified in a separate implementing regulation. These include, in particular:

1) the provision of toll motorway services, documented by invoices in the form of a single-use ticket,
2) the provision of passenger transport services over any distance: by standard-gauge railways, road vehicles, seagoing vessels, inland waterway and coastal vessels, ferries, airplanes, and helicopters, documented by invoices in the form of a single ticket,
3) provision of air traffic control and surveillance services for which route charges are levied, documented by invoices issued on a monthly basis by the Central Route Charges Office (CRCO) of the European Organisation for the Safety of Air Navigation (EUROCONTROL) on behalf of the Polish Air Navigation Services Agency,
4) provision of services exempt from tax on goods and services pursuant to Article 43(1)(7, 37-41) of the Polish VAT Act (in particular financial and insurance services, granting of credits and loans, guarantees and securities, payment transactions and services related to shares and financial instruments), documented by invoices or other evidence,
5) supplies and services under the self-invoicing procedure, provided that

- the entity purchasing goods or services from the taxpayer is not identified for the purposes of this activity by means of a Polish TIN (NIP), and/or
- the entity that has obliged the taxpayer to issue invoices on its behalf and for its benefit is not identified for the purposes of this activity by means of a Polish TIN (NIP).

- **Exemptions with regard to the status of the parties to the transaction**

Pursuant to Article 106gb(4) of the Polish VAT Act, in the following cases, a structured invoice is made available to the purchaser in a manner agreed with them, and not transmitted via the KSeF system:

1. when the place of supply (taxation) is outside Poland, i.e., in another EU Member State or a third country,
2. when the purchaser has neither a registered office nor a VAT permanent establishment in Poland,
3. when the buyer has a VAT permanent establishment in Poland, but it does not participate in the supply of goods or services in question,
4. when the purchaser is a taxpayer exempt from goods and services tax in Poland pursuant to Article 113a(1) of the Polish VAT Act (a.o., has its registered office in another EU Member State)
5. when the purchaser does not use a Polish VAT-No. or tax identification number (Polish TIN (NIP)), with the exception of purchasers referred to in points 1-3 and 6,
6. when the purchaser is a natural person not engaged in economic activity (consumer – B2C transactions).

In the above cases, the structured invoice is made available outside the KSeF system. This is done in a manner agreed individually with the recipient, e.g., by direct electronic delivery (e.g., e-mail), making it available in the customer panel, or providing the document in paper form. For this purpose, in accordance with Article 106gb(5) of the Polish VAT Act, a verification code must be attached to the invoice, which allows both access to the invoice in KSeF and verification of the data contained in the document. Detailed information in this regard is presented in the section: *Marking structured invoices with verification codes (QR code).*

Modes of issuing invoices in KSeF

There are two basic modes of issuing structured invoices available in the National e-Invoice System:

- **online mode** – the invoice is issued in real time and immediately sent to KSeF,
- **offline mode** – the invoice is issued electronically but sent to KSeF at a later date specified by law.

Online mode

Pursuant to Article 106na(3) of the Polish VAT Act, a structured invoice is considered to have been issued at the moment of its effective transmission to KSeF and acceptance by the system. However, this rule applies only if the issue date declared in the mandatory field P_1 of the FA(3) logical structure corresponds to the actual date of sending the invoice to KSeF.

Upon acceptance of the invoice, the system automatically assigns a KSeF-ID-No. – a unique identifier consisting of 35 characters, including, among others:

- the seller's Polish TIN (NIP) (10 digits),
- the date of acceptance of the invoice (year, month, day – YYYYMMDD) for further processing (8 digits),
- a technical part consisting of 12 characters,

- a checksum consisting of 2 characters.

In practice, there are therefore two different concepts of the date of issue of an invoice:

- The date of issue within the meaning of Article 106e(1)(1) of the Polish VAT Act, i.e., the date indicated by the taxpayer when issuing the invoice in the mandatory field P_1, entered directly in the Taxpayer Application or in the financial and accounting system.
- The date of issue within the meaning of Article 106na(1) of the Polish VAT Act, i.e., the date of sending and accepting the invoice in KSeF, provided that this date is consistent with the date of issue indicated in field P_1. If the date of sending the invoice to KSeF coincides with the date declared in field P_1, the invoice is considered to have been issued online. However, if the invoice is sent to KSeF after the date indicated in field P_1, in accordance with Article 106nda(16) of the Polish VAT Act, the structured invoice is considered to have been issued in offline24 mode – in which case the date declared in field P_1 is taken as the date of issue.

A structured invoice is considered to have been received on the date on which it was made available via the KSeF system, i.e., on the date on which the KSeF-ID-No. was assigned in the system.

If a structured invoice has been delivered to the recipient – e.g., a consumer or a foreign entrepreneur – in a manner other than via the KSeF system, the date of receipt is considered to be the date on which the recipient actually received the invoice.

At the same time, it should be noted that, pursuant to Article 106na of the Polish VAT Act:

1. a structured invoice is considered to have been issued on the date it was sent to the National e-Invoice System (KSeF),
2. a structured invoice is considered to have been received via KSeF on the date on which it was assigned a unique KSeF-ID-No. in the system,
3. if the invoice was made available to the recipient specified in Article 106gb(4) of the Polish VAT Act outside the KSeF system, the date of its receipt is considered to be the actual date of delivery of the invoice to the recipient – in paper or electronic form.

These provisions specify the date on which a structured invoice is considered – for VAT purposes – to have been issued or received, depending on whether it was transmitted via the KSeF system or outside it.

Offline mode

In offline mode, invoices are issued electronically in accordance with the applicable FA(3) structure, which will become mandatory from February 1, 2026. Depending on the type of offline mode, different legal deadlines, obligations regarding the sending of invoices, and requirements for making them available to the purchaser apply (in particular with regard to QR codes and the obligation to subsequently send the invoice to KSeF).

The Polish VAT Act distinguishes four specific modes within the offline mode, which apply in specific emergency situations:

- **offline24 mode** – a newly introduced mode in which the taxpayer, on their own initiative, issues an invoice outside the KSeF system (Article 106nda of the Polish VAT Act);
- **offline mode (system unavailability)** – activated in the event of announced maintenance work on the KSeF system (Article 106nh of the Polish VAT Act);
- **emergency mode** – used in the event of a technical failure of KSeF, announced by the Polish Ministry of Finance (Article 106nf of the Polish VAT Act);

- **complete breakdown** – intended for exceptional situations, such as national crises, when the KSeF system is completely shut down (Article 106ng of the Polish VAT Act).

The following section discusses in detail the legal and technical requirements for each of the above modes, with particular emphasis on the new "offline24" mode.

Offline24 mode

This is a newly introduced mode for issuing structured invoices outside the real-time mode of the KSeF system. This mode is available to all taxpayers without restrictions and is a solution designed specifically for cases of limited connectivity, unstable transmission network quality, or lack of Internet connection.

Terms and conditions of use:

A taxpayer who wants to issue an invoice in offline24 mode is required to:
- issue an electronic invoice in the applicable FA(3) format,
- send the invoice to KSeF immediately, no later than on the next business day after its issuance, in order to assign it a KSeF-ID-No.

Special situations after issuing an invoice and before sending it:
- In the event of a system failure confirmed by the Polish Ministry of Finance (announcement published in the Bulletin of Public Information or made available via the interface software) – the deadline for sending the invoice to KSeF is extended to 7 business days from the date of the end of the failure,
- In the event of a complete breakdown of the KSeF system (announced in the media) – the taxpayer is not required to send the invoice to KSeF.

Date of invoice issuance:
The date of issue of the invoice is the date indicated by the taxpayer in field P_1 of the logical structure of the invoice, in accordance with Article 106e(1)(1) of the Polish VAT Act. This rule also applies to invoices issued online if their transmission to KSeF was delayed – the date declared by the taxpayer in field P_1 is always decisive.

Date of receipt of the invoice:
In offline24 mode, the date of receipt of the invoice is considered to be:
- the date of assigning the identification number to the invoice in KSeF – in the case of recipients who have access to the invoice in the KSeF system (in particular, domestic taxpayers with a Polish TIN (NIP) number),
- the actual date of receipt of the invoice by the purchaser – if it was delivered to the purchaser outside the KSeF system, which is permissible in relation to the entities referred to in Article 106gb(4) of the Polish VAT Act; in such cases, the invoice should be made available in a manner previously agreed with the recipient (e.g., by e-mail, via a download link, or in the customer panel).

Obligation to mark invoices with a QR code:
If the invoice is delivered to the recipient outside the KSeF system, it must be marked with **two QR codes** – detailed information on this subject can be found in the chapter *Marking structured invoices with verification codes (QR code)*.

Corrective invoices:

Corrective invoices may also be issued in offline24 mode, subject to the following rules:

- the corrective invoice must be sent to KSeF immediately, no later than on the next business day after it is issued,
- the condition for issuing a corrective invoice is that the original invoice must first be sent to KSeF and assigned a KSeF number,
- the content of the corrective invoice must correctly indicate the KSeF-ID-No. of the original invoice.

Offline mode (system unavailability)

This mode is used to issue structured invoices when access to the KSeF system is temporarily unavailable due to announced maintenance work or technical activities carried out by the Polish Ministry of Finance. Taxpayers who issue invoices during the officially announced period of system unavailability (announcement published in the Bulletin of Public Information) may prepare them in offline mode. With regard to the date of issue, the moment of receipt of the invoice, the marking of invoices with a QR code, and the rules for issuing corrective invoices, the same rules apply as those in offline24 mode. In such a case, the taxpayer may issue an electronic invoice in accordance with the FA(3) logical structure template, make it available to the purchaser in the agreed manner, and then send it to KSeF no later than on the next business day after the end of the system unavailability period in order to assign a KSeF-ID-No.

Emergency mode

Emergency mode applies in the event of a technical failure of the KSeF system, which will be officially announced by the Polish Ministry of Finance – via the Bulletin of Public Information and a message in the system interface. In such a case, the taxpayer may issue an electronic invoice in FA(3) format, make it available to the buyer in an agreed manner, and then send it to the KSeF system no later than within 7 working days from the date of the end of the failure, in order to assign a KSeF number to the invoice. If, after this deadline, another official announcement of a new failure is published, the seven-day deadline for sending invoices to KSeF starts again – from the date of the end of the last failure. If, during the failure, a complete breakdown of the system is additionally announced, the obligation to send invoices to KSeF is completely waived.

Complete breakdown

This mode applies when the Polish Ministry of Finance publicly announces – through the mass media (e.g., radio, television, or press) – that the KSeF system is completely unavailable. A complete breakdown is, by definition, an emergency situation, i.e., a threat to the security of the state or its infrastructure. The introduction of this mode results from an overall assessment of Poland's geopolitical conditions. In the event of a complete breakdown, taxpayers may issue invoices outside the structured FA(3) format, e.g., in paper form or as other electronic files (e.g., PDF). In such a situation, there is no obligation to send invoices to the KSeF system, even after the state of emergency has ended. Invoices issued in this mode should be delivered to the buyer in any manner – e.g., in person, by email, or by traditional mail. These invoices do not contain QR codes, which distinguishes them from invoices issued in offline24 mode, in the event of planned system unavailability or in emergency mode, where structured invoices must be marked with two QR codes.

***Table 1** : Comparison of emergency modes in KSeF*

Category / Mode	**Offline24 mode**	**Offline mode (system unavailability)**	**Emergency mode**	**Complete breakdown**
Legal basis	Article 106nda of the Polish VAT Act	Article 106nh of the Polish VAT Act	Article 106nf of the Polish VAT Act	Article 106ng of the Polish VAT Act
Reason for activation	taxpayer's decision (e.g., in the case of network problems)	planned unavailability of the KSeF system (announcement on the Bulletin of Public Information)	system failure (announcement in the Bulletin of Public Information and via the system interface)	complete breakdown (announcement in public media)
Format	obligation to use the FA(3) logical structure	obligation to use the FA(3) logical structure	obligation to use the FA(3) logical structure	no obligation to use the FA(3) logical structure
Deadline for sending invoices to KSeF	no later than the next business day	no later than on the next business day after the system unavailability	no later than within 7 business days after the end of the failure	no obligation to send to KSeF
Obligation to mark with QR codes	v Yes (Code "OFFLINE" + "CERTIFICATE")	v Yes (Code "OFFLINE" + "CERTIFICATE")	v Yes (Code "OFFLINE" + "CERTIFICATE")	× No

Source: Own study

Marking structured invoices with verification codes (QR code)

In the case of structured invoices that are used or transferred to the recipient outside the KSeF system, an additional obligation to mark them with a so-called verification code has been introduced. In certain cases, in particular for transactions with foreign business entities or consumers, Article 106gb(4-6) of the Polish VAT Act requires structured invoices to be marked with a verification code. The groups of cases covered by this obligation are discussed in detail in the section *Mandatory use of KSeF: exemptions.* In all these cases, the structured invoice must be made available to the recipient outside the KSeF system – e.g.**,** in the form of a PDF file or printout – and **marked with a QR code** that allows access to the invoice stored in the KSeF system and enables the invoice to be identified in the system.

Marking an invoice with a verification code means creating a direct link to the invoice or a graphic symbol (QR code) and placing it on the invoice before sending it to the recipient. Detailed rules for creating the code are set out in the API interface software specification provided by the Polish Ministry of Finance.

A QR (Quick Response) code is a graphic representation of text information, usually in the form of a weblink (URL). Within the KSeF system, the QR code is an encoded link containing the identification data of a given invoice. This format allows for quick and automatic reading of information by end devices such as smartphones or optical scanners. After scanning the QR code, the recipient is directly redirected to the appropriate KSeF system resource, which allows them to view the invoice, verify it, or confirm the validity of the issuer's KSeF certificate.

The introduction of the QR code is particularly useful in situations where a structured invoice is not transmitted directly through the KSeF system interface, but reaches the recipient in another way – e.g., as a PDF file, printout, or email attachment. In such cases, the QR code provides:

- the ability to check whether the invoice has been sent to KSeF and has not been modified,
- the ability to download a structured version of the invoice (XML) without having to contact the issuer,
- confirmation of the issuer's authenticity (in the case of invoices issued in offline mode).

Verification codes are generated locally – at the level of the tool used to issue invoices based on the data contained in the issued invoice, i.e., in the Taxpayer Application (if the invoice is issued there) or when viewing it in commercial financial and accounting programs. The QR code used must comply with the ISO/IEC 18004:2015 standard. If, for technical reasons, it is not possible to place the QR code directly on the invoice (e.g., the data format does not allow it), the code should be made available to the recipient separately – in the form of a link or image file.

Depending on the mode of invoice issuance, the following codes are used in the document visualization:

- Online mode: one QR code (**CODE I/KOD I**) used to verify and access the invoice in KSeF,
- Offline mode (before sending to KSeF): two QR codes:
    - **CODE I** (**KOD I**) – enabling subsequent verification after sending the invoice to KSeF and access to the invoice in KSeF,
    - **CODE II** (**KOD II**) – used to confirm the authenticity of the issuer based on the KSeF certificate.

CODE I (KOD I) – **verification and download of the invoice**

CODE 1 is used to verify and download structured invoices in the National e-Invoice System (KSeF). The QR code or link generated as CODE I (KOD I) contains the identification data required by the KSeF system. After scanning the QR code or clicking on the link, the user receives a simplified preview of the basic invoice data and information about its presence in the KSeF system. To obtain full access to the content (e.g., downloading the XML file), it is necessary to authenticate the user with additional access data.

The structure of the verification link consists of the following elements:

- URL: https://ksef-test.mf.gov.pl/web/verify,
- invoice issue date (field P_1) in the format YYYYMMDD,
- the seller's Polish VAT-No. (Polish TIN/NIP),
- the invoice file hash calculated using the SHA-256 algorithm (invoice file identifier) in Base64URL format.

Example:

For example, for an invoice with the following data:

- issue date: "31-07-2025",
- seller's Polish VAT-No. "1111111111",
- SHA-256 hash in Base64URL format: "D302A6B5BA05-5C/EuF%2BJ9Hhz5FeMwGTPr1cZLkHvSWYBVkA1qfxxJZzrJU%3D"

the generated link looks like this: https://ksef-test.mf.gov.pl/web/verify/1111111111-20250731-D302A6B5BA05-5C/EuF%2BJ9Hhz5FeMwGTPr1cZLkHvSWYBVkA1qfxxJZzrJU%3D.

Illustration 2: *Marking an invoice with a KSeF identifier*

Can't scan the code from the image? Click on the verification link and proceed to invoice verification!

https://ksef-test.mf.gov.pl/web/verify/1111111111-20250731-D302A6B5BA05-5C/EuF%2BJ9Hhz5FeMwGTPr1cZLkHvSWYBVkA1qfxxJZzrJU%3D

1111111111-20250731-37660D9231F4-E2

Wytworzona w: Aplikacja Podatnika KSeF

Source: Own study

The process of accepting an invoice by KSeF is generally immediate – the KSeF-ID-No. is generated immediately after the document is sent to the system. In exceptional cases, e.g., when the system is heavily loaded, there may be a slight delay in assigning the number.

Once the KSeF-ID-No. has been assigned, it is placed under the QR code (this applies to both invoices issued online and offline invoices that have already been successfully sent to the system). Example: KSeF-ID-No. "1111111111-20250731-37660D9231F4-E2" – see Illustration 2.

If the invoice has not yet been registered in the KSeF system, the QR code will display the information "OFFLINE" (this applies to invoices issued in offline mode before being sent to the system, as well as online invoices for which a KSeF-ID-No has not yet been assigned).

Illustration 3*: "OFFLINE" marking*

OFFLINE

Source: Guide for integrators – KSeF 2.0

CODE II (KOD II) – certificate verification

The CODE II QR code is generated exclusively for structured invoices issued offline (offline24 mode, offline mode-system unavailability, emergency mode). It serves to confirm the authenticity of the invoice issuer and the integrity (inviolability) of its content.

The link contained in Code II includes a cryptographic signature of the URL, created using the private key of the KSeF certificate. This solution prevents the link from being forged by entities that do not have access to this certificate.

The code used to confirm the issuer's identity consists of the following elements:

- URL (in accordance with the technical specification),
- the seller's Polish VAT-No. (Polish TIN/NIP),
- KSeF certificate serial number,
- SHA-256 invoice file hash in Base64URL format,
- signing the link using the private key of the KSeF certificate (encoded in Base64URL format).

An active KSeF certificate is required for generation. The KSeF certificate is one of the acceptable methods of authentication in the National e-Invoice System. Among other things, it enables the verification of permissions granted to the user by the taxpayer. The use of the certificate for logging in, as well as for issuing structured invoices in special modes (e.g., offline24 mode), will be possible from February 1, 2026. However, an application for a KSeF certificate can be submitted as early as November 1, 2025. – directly via the KSeF Taxpayer Application or using commercial software solutions that have a connection to the KSeF interface (API) and an integrated certificate application function. Certificates are issued for a period of two years. In order to apply for a certificate, the applicant must first authenticate themselves in the system as a taxpayer or as an authorized person, for example, using a qualified seal, a qualified signature, or a trusted ePUAP profile. A user who has already logged in using a valid KSeF certificate is also entitled to apply for further certificates.

Illustration 4: *"CERTIFICATE" designation*

CERTYFIKAT

Source: Guide for integrators – KSeF 2.0

Benefits of implementing the National e-Invoice System (KSeF)

The mandatory introduction of the National e-Invoice System is an important step towards the full digitization of the invoicing process in Poland. From 2026, almost all domestic taxpayers will be required to use KSeF exclusively. Although the implementation of the system may be challenging, especially for smaller businesses, it also offers specific benefits.

- **Shorter VAT refund period** – using KSeF allows for accelerated input VAT refunds – after just 40 days (instead of the standard 60 days), provided that the statutory requirements are met.
- **Central archiving** – in accordance with Article 112aa of the Polish VAT Act, invoices issued via KSeF are stored centrally in the system for a period of ten years from the end of the calendar year in which they were issued.
- **Permanent access and no need to issue duplicates** – invoices are available in the system at any time, cannot be lost or damaged, so there is no need to issue duplicates.

- **Standardization and reduced risk of errors** – electronic entry and validation of invoice data reduce manual data entry errors and ensure uniform formatting. All invoices are issued according to a uniform logical structure FA(3).
- **Facilitation of verification activities and tax inspections** – since invoice data is already stored in KSeF, there is no need to submit it separately for verification activities or tax inspections (e.g., in connection with JPK files or when applying for a VAT refund).

Summary

The introduction of KSeF represents a fundamental change in the invoicing process and in the way sales and purchase invoices are handled in Poland. The new legal framework clearly defines the groups of users covered by the obligation, the obligations regarding the issuance and receipt of structured invoices, and the minimum technical requirements.

Key elements – such as the mandatory adaptation of internal processes and IT systems to the new electronic architecture, the mandatory use of the FA(3) logical structure, the integration of QR codes, the use of special operating modes such as offline24 mode, and the gradual introduction of sanctions from 2027 – show that KSeF is not just an administrative tool, but a key digital element of the Polish goods and services tax system.

The remaining time to prepare for 2026 should not be underestimated, particularly with regard to implementation, interfaces, user permissions, and compliance with the requirements of the Polish VAT Act.

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