e-Invoicing in Poland

Embracing Poland's Revolution: Preparing for July 2024

Speakers

Meet the Experts: Voices Behind the Evolution

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Embracing Poland's Revolution: Preparing for July 2024

Agenda

01 | **Overview of the Obligation**
Milestones, Key Questions & Deep Dive in the requirement

02 | **Business Implementation & Demo Flow**
Technical Architecture & Benefits of RTC's solution and RTC Suite Demo

03 | **RTC Introduction**
Our Story and RTC Suite Overview

04 | **Q&A**

Overview

Milestones
& Key Questions

01

Overview of the Obligation

Milestones to keep in mind

rtc

2019	2021 - 2022	2024

April: B2G e-Invoicing is introduced on-demand through Peppol based PEF portal (Platformy Elektronicznego Fakturowania)

3 standards available:

- UBL 2.1
- CIUS
- Peppol BIS Billing 3.0

October 2021: KSeF test phase started. API from Ministry of Finance (MF) became available so everybody could join.

January 2022: Voluntary phase started. Taxpayers are able to issue structured invoices to KSeF. MF provides for a free of charge on-line app for small taxpayers.

June – August 2023: Final shape of the e-Invoice and provisions are announced

July: Taxpayers will be obliged to issue the B2B/B2G invoices electronically.

- Current PEF platform could be still used for B2G invoices, but B2B invoices can only be sent through KSeF platform (with small exceptions)
- Required file format is XML
- e-Archiving will be available for 10 years in KSeF

Overview of the Obligation

Key Questions and Deep Dive in the Requirement

Who will be under this obligation as of July 2024?

From July 1, 2024, all Polish companies that has Poland VAT registration and foreign entities with fixed establishment in Poland are obliged to issue B2B and B2G invoices via national e-Invoicing system KSeF (Krajowy System e-Faktur). All taxpayers will be obliged to issue invoices from January 2025.

Are B2C invoices in the scope?

No. Only B2B and B2G invoices are in the scope.

What is the required format?

The required format is XML in accordance with the FA_VAT structure.

Is a digital signature required?

Yes. Invoices can be sent one by one or by invoice batches, by the taxpayer or an authorized person after the authorization process, meaning the qualified electronic signature or ePUAP.

Overview of the Obligation

Key Questions and Deep Dive in the Requirement

Does KSeF enable the self-invoicing procedure?
Yes. Authorized buyers will be able to issue invoices in KSeF on behalf of selling party. Under this procedure,
these invoices can be issued directly to KSeF.

Is there archiving obligation?
No, e-Invoices will be archived in KSeF portal for 10 years.

Should the e-Invoices be sent to KSeF on the day of issue?
Generally no. They may be sent to KSeF on the next day. But from the practical reasons, this may cause troubles with defining,
which date should be considered as the invoice issue date: date in the P_1 field in the file or date of sending the invoice into KSeF.

What is KSeF ID?
After the e-Invoices are successfully submitted to KSeF portal and the verification of the semantic correctness,
the KSeF will provide a time stamp and a unique ID (KSeF ID). The issuer part will also receive an official receipt (UPO).
The issuer does not have to send KSeF ID to receiver since the invoice will be available in the KSeF portal for the buyer.

Are taxpayers able to accept or reject invoices? i.e. If an invoice is incorrect?
Taxpayers are not able to accept or reject invoices. If there is incorection on the invoice, the issuer must issue
a correction invoice. Especially in that case, **KSeF ID** number is **crucial** for the correction invoices and payments as reference.

Overview of the Obligation

Key Questions and Deep Dive in the Requirement

Can a taxpayer issue a pro-forma invoices through KSeF?
No, because proformas are not considered as a VAT document according to the VAT Act.

Will it be possible to download e-invoices in bulk or one-by-one via APIs?
Yes, invoices can be downloaded in bulk via APIs, but only in XML format.

Will it be possible to filter invoices I would like to download from KSeF or limit access to downloading invoices from KSeF?
Yes, but only within very limited scope (based on the third party mentioned in the invoice). There will be no possibilities to distinguish eg. Invoices with PO from non-PO invoices at the level of requestiong invoices from KSeF.

Is QR code mandatory?
QR codes are only mandatory in the case of sharing an invoice outside KSeF system, meaning that issuing invoices to a party operating outside of KSeF (eg: foreign buyers).

In case of a rejection of an invoice which is sent to KSeF, does the taxpayer have to correct the invoice and send it again?
A rejected invoices is not considered as issued, thus, a correction in KSeF is not possible. If the KSeF system rejects an invoice (i.e. wrong file structure, submission by an unauthorized person) it is up to the taxpayer to correct the error and send it again to KSeF.

Implementation
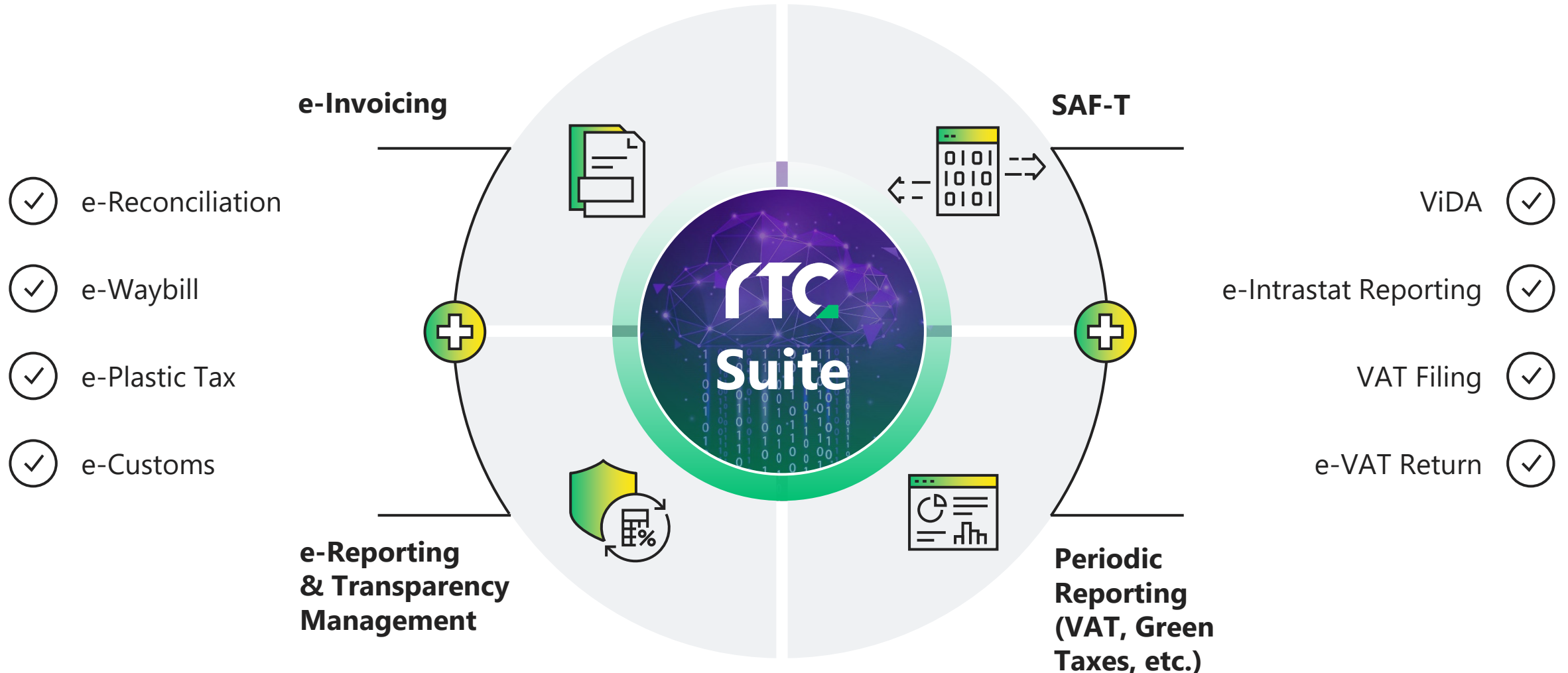
Technical Architecture
& Benefits

RTC Suite – Our Cloud-Based Software Platform

Automated creation, transmission and tracking of compliance documents and reports

e-Invoicing

SAF-T

e-Reporting
& Transparency
Management

Periodic
Reporting
(VAT, Green
Taxes, etc.)

- e-Reconciliation
- e-Waybill
- e-Plastic Tax
- e-Customs

- ViDA
- e-Intrastat Reporting
- VAT Filing
- e-VAT Return

Business Implementation

RTC – Poland e-Invoicing Solution

Emailing of XML & PDF versions of invoice to receivers

Receiver

RTC Suite built on SAP BTP

RTC Suite Front End Connection

End User

Application Client

iOS / Android / Windows

Secure Tunnels / IAS

Integration

Mapping

XML Conversion

INVOICE XML

Tax Authority

SAP ERP   RISE WITH SAP

SAP S/4 HANA

SAP Business ByDesign   SAP Business One

Secure tunnels

Digital Signature

Status

Trust/https

B2B & B2G Transactions

Krajowy System e-Faktur

ORACLE ERP

Microsoft Dynamics

IoT Devices

Till Systems   Other Rcesesour

Secure tunnels

RTC Suite Launchpad User Interface

Archiving

Either getting invoices manually from KSeF or through shared APIs

Reduced Project Implementation with new Regulations

A Smart platform for end-to-end e-Invoicing

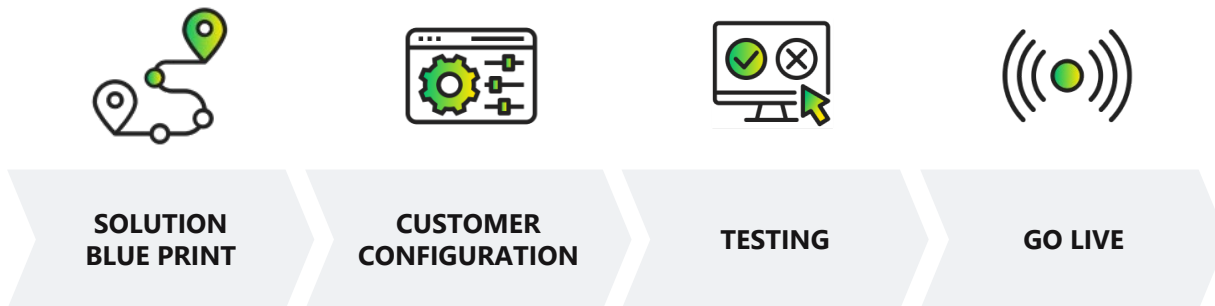**RTC Suite offers a smooth and the easiest implementation process for Initial Country**

| TECHNICAL DISCOVERY | KICK OFF | SOLUTION BLUE PRINT | CUSTOMER CONFIGURATION | INTEGRATION | TESTING | GO LIVE | HYPERCARE |
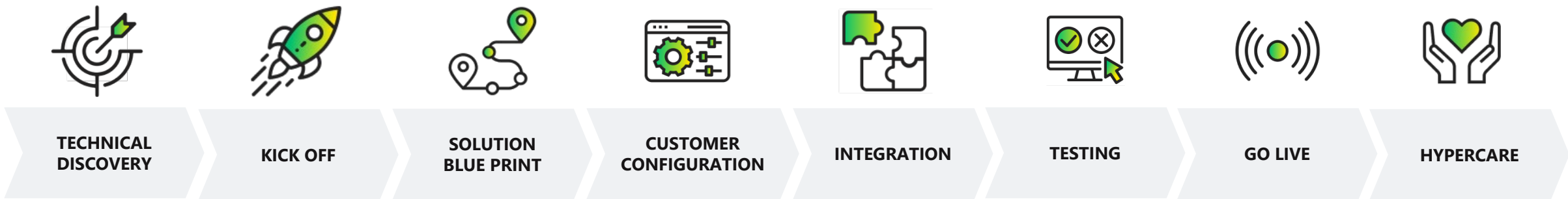
Additional Countries and Solutions will be even **easier and faster:**

| SOLUTION BLUE PRINT | CUSTOMER CONFIGURATION | TESTING | GO LIVE |

Demo Flow

Subtitle

The demo will focus on a single transaction in the end-to-end process for the relevant solution.
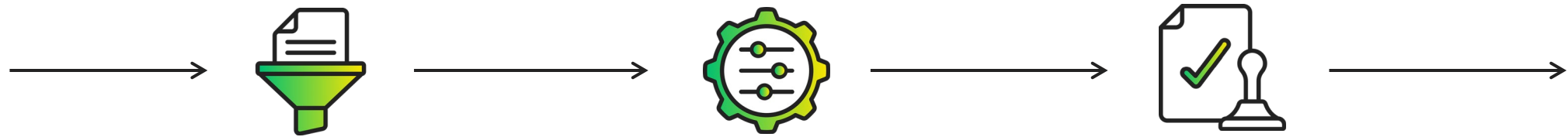
Step 01

Data Extraction

Start in the ERP system to extract the data

Step 02

Launchpad

The RTC Suite launchpad introduction

Step 03

Document / Report Submission

Document showing in XML, PDF and Excel format and proceeding more for signing and communicating with the relevant tax authority if required

RTC Introduction
Our Story & Solution

03

RTC Introduction

Company overview

We started RTC to fulfill a simple mission:
to provide a compact and simple solution to help multinationals manage compliance obligations on a single platform.

Our founder and the whole team have years of experience in:

✓ Regulatory tax compliance

✓ Programming and architecture

✓ SAP ecosystems

✓ Global tax technology transformation projects

Partner

Peppol Access Point CERTIFIED PROVIDER

EESPA

Gartner

Partners | Offices

Europe

Ireland	Germany	Italy	Hungary
UK	France	Switzerland	Romania
Netherlands	Spain	Poland	
Belgium	Turkey		

Africa

Egypt

Australasia

Australia

North & Latin America

Canada

USA

Asia

Saudi Arabia

UAE

Vietnam

Oman

Singapore

RTC Suite

A tax reporting solution that is:

Seamless

Streamlined, cloud-based integration and direct access to your data help to get you up and running quickly.

Comprehensive

End-to-end reporting and a single cockpit for all countries and reports ensure your reports are delivered accurately and on time.
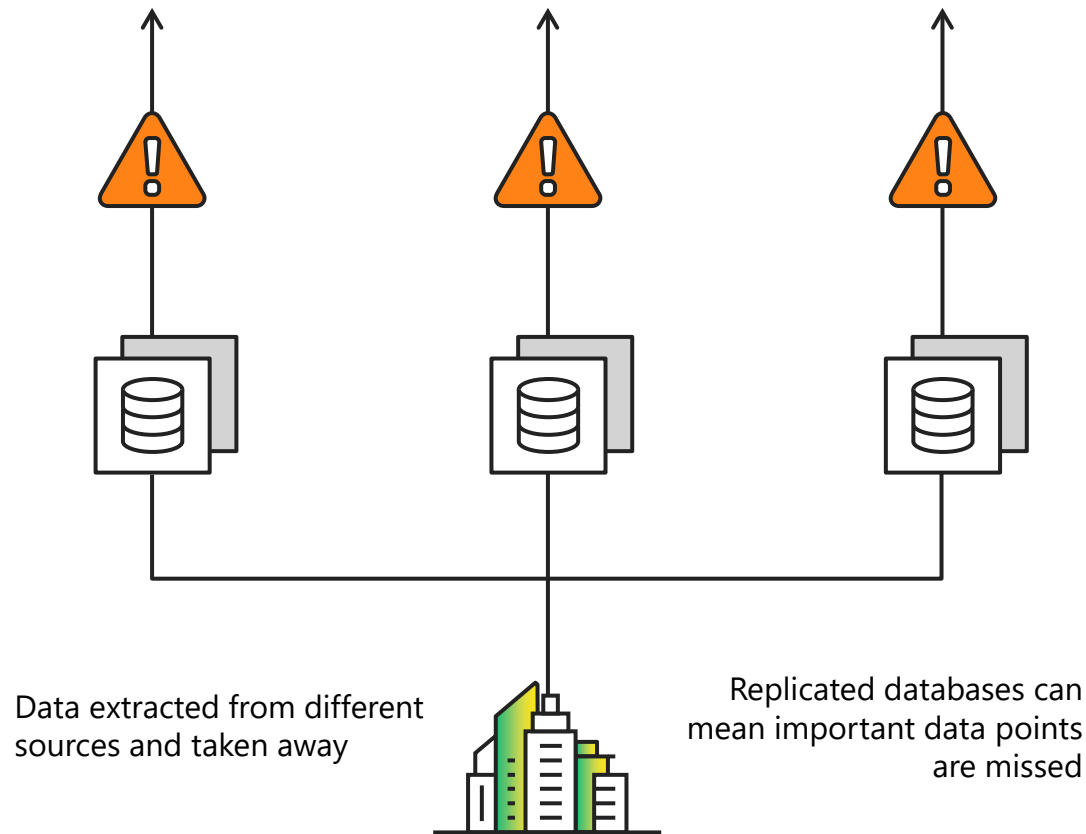
Scalable

A highly customizable suite of products allows you to adapt to changing regulations over time and grow your global footprint with confidence.

A Seamless Solution

Direct access to your data

Other solutions

Data extracted from different sources and taken away

Replicated databases can mean important data points are missed

RTC Suite

SAP BTP Integration Suite

Oracle

Microsoft Dynamics

Other ERP systems connected through trusted connectivity services

Identity Authentication Service (IAS)

Connectivity Service

SAP Single Sign-on

Raw data executed directly in SAP BTP and not taken out

All e-document execution processes realised in SAP, so data security is at the highest level

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A Comprehensive Solution

A Smart platform for End-to-end reporting

RTC offers an **end-to-end** tax reporting solution using **AI and machine learning**

This approach **saves in-house resources** and helps to improve **data consistency**

Collects data from different sources

Prepares reports in format required by tax authority

Submits reports and documents to tax authority

Generates specific reports from database

This approach relies heavily on your IT resource, and can be **burdensome**, **time-consuming**, and **error-prone**

Other providers offer solutions that are relatively **narrow in scope**

A Scalable Solution

Highly customizable suite of products

RTC offers a **full suite of products** that you can customize
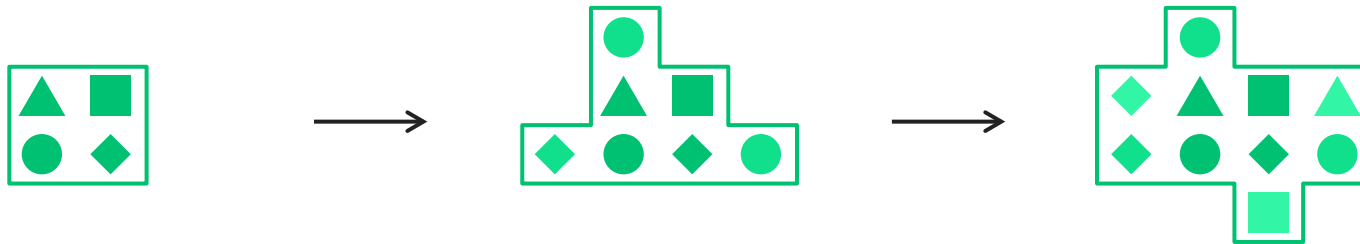
Your tax reporting needs **Today** → **Tomorrow** → **In the future**

Other providers may offer a **one-size-fits-all** tax reporting solution

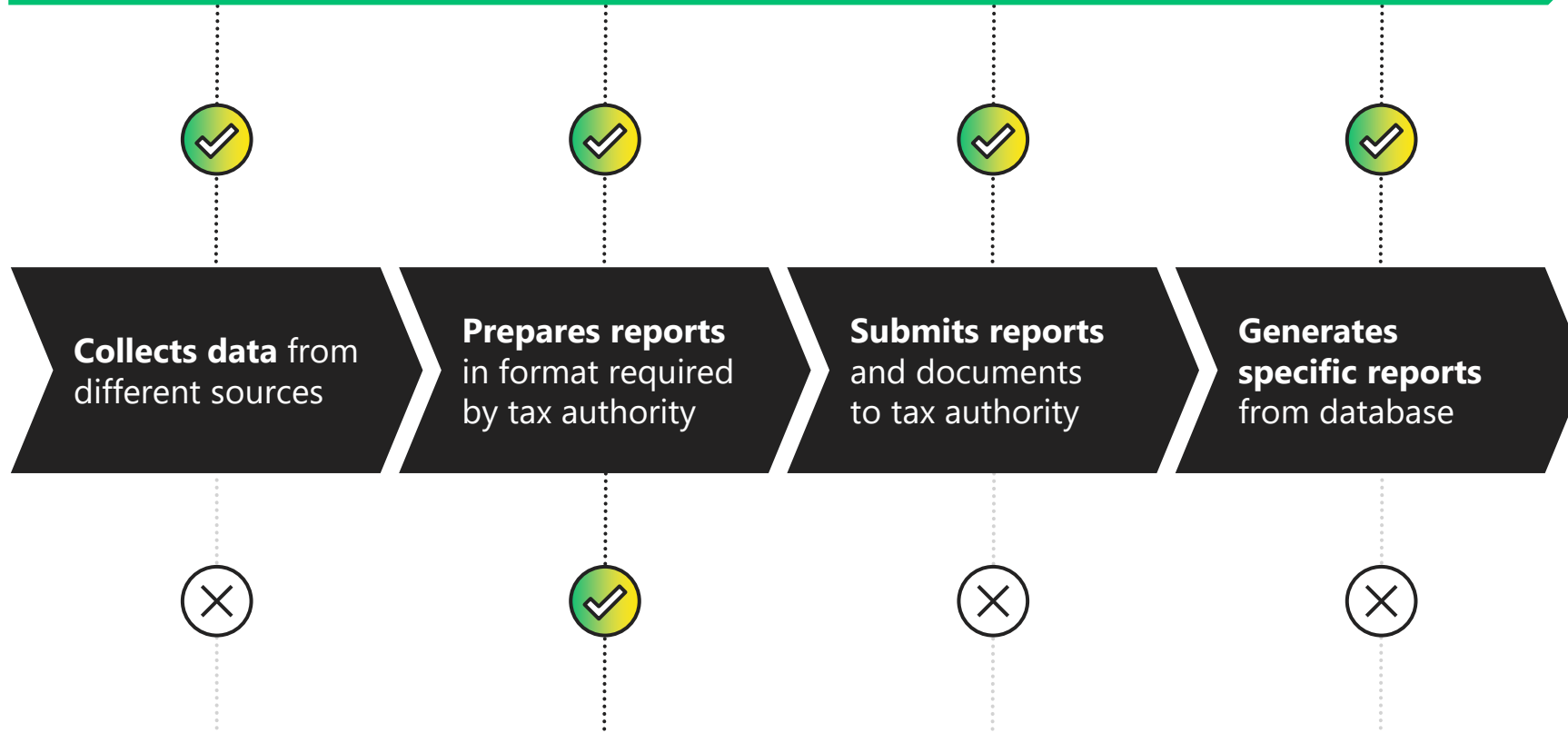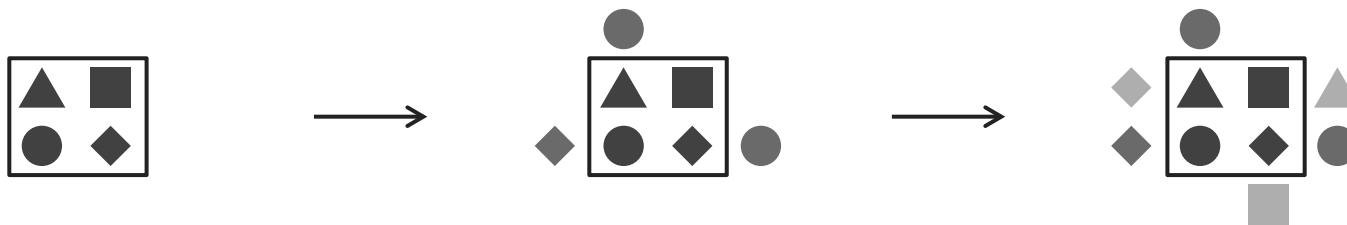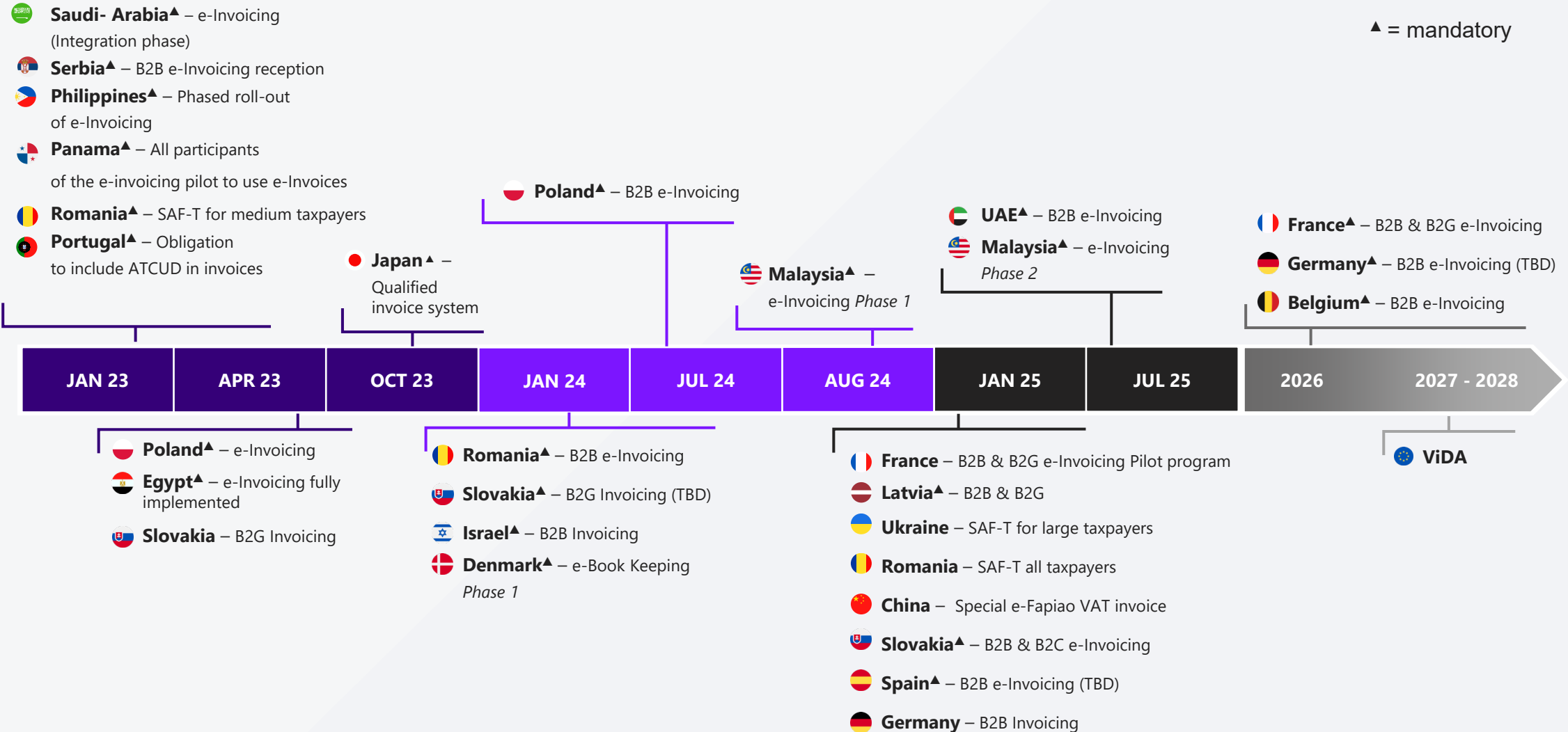**Simple to adapt your solution to changing regulations** over time and grow your global footprint with confidence

Difficult to adapt your solution to your changing needs over time

Roadmap

High-level e-Invoicing & e-Reporting watchlist[1]

Saudi- Arabia▲ – e-Invoicing
(Integration phase)

Serbia▲ – B2B e-Invoicing reception

Philippines▲ – Phased roll-out
of e-Invoicing

Panama▲ – All participants
of the e-invoicing pilot to use e-Invoices

Romania▲ – SAF-T for medium taxpayers

Portugal▲ – Obligation
to include ATCUD in invoices

▲ = mandatory

Poland▲ – B2B e-Invoicing

UAE▲ – B2B e-Invoicing

Malaysia▲ – e-Invoicing
Phase 2

France▲ – B2B & B2G e-Invoicing

Germany▲ – B2B e-Invoicing (TBD)

Belgium▲ – B2B e-Invoicing

Japan▲ –
Qualified
invoice system

Malaysia▲ –
e-Invoicing *Phase 1*

JAN 23	APR 23	OCT 23	JAN 24	JUL 24	AUG 24	JAN 25	JUL 25	2026	2027 - 2028

Poland▲ – e-Invoicing

Egypt▲ – e-Invoicing fully
implemented

Slovakia – B2G Invoicing

Romania▲ – B2B e-Invoicing

Slovakia▲ – B2G Invoicing (TBD)

Israel▲ – B2B Invoicing

Denmark▲ – e-Book Keeping
Phase 1

France – B2B & B2G e-Invoicing Pilot program

Latvia▲ – B2B & B2G

Ukraine – SAF-T for large taxpayers

Romania – SAF-T all taxpayers

China – Special e-Fapiao VAT invoice

Slovakia▲ – B2B & B2C e-Invoicing

Spain▲ – B2B e-Invoicing (TBD)

Germany – B2B Invoicing

ViDA

Q&A

Thank you!

CONTACT US

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