# Q&A

**Q:** **What will be the future of PEF portal with KSeF coming into the picture?**
**Will B2G transactions will be also needed to be sent to KSeF from July 1**
**or they will remain in PEF?**

**A:** B2G e-Invoicing, currently implemented through Peppol, is overseen by the Ministry of
Economic Development and Technology, acting as the Peppol Authority. Prior to July 1, 2024,
the integration of the existing PEF and forthcoming KSeF platforms, catering to both B2G
and B2B transactions, is scheduled.
This integration mandates economic operators to employ the KSeF platform for managing
B2B invoices. However, they will retain the flexibility to choose between the PEF or KSeF
platform for handling B2G invoices. Consequently, the Ministry of Finance plans to develop
a national standard platform supporting both B2G and B2B e-Invoicing, running in parallel
with the continued use of the PEF platform.

**Q:** **Hello. B2C are not included in e-Invoice obligation. But what if a business**
**or legal person comes to the retail store and wants to make a sale as a business**
**with tax ID, does this mean that e-Invoice must be created or not? Thanks.**

**A:** If the taxpayer comes to a retail store, they are entitled to ask for an invoice. Such an invoice,
as this is B2B invoice, must go through KSeF. If the customer asks for an invoice (they are also
entitled to do so), this invoice does not go to KSeF.

# Q&A

**Q:** **Do you know if Stock Transfer Orders within one legal entity, between different warehouses, will need to be submitted via KSeF? Those are basically transactions with 0 amount.**

**A:** As we understand this is related to goods movements within one legal entity, so no sales happens with no invoice as a document. Thus, no.

**Q:** **Will non-resident taxpayers will be subject to mandatory reporting?**

**A:** Non-resident taxpayers registered for VAT in Poland will be obliged to issue invoices in KSeF only in case they have permanent establishment for VAT purposes in Poland.

**Q:** **Can software which will be used for sending e-Invoice can be installed on the POS, where also system for retail and transactions in B2C is also installed? Or it need to be installed separately? Thanks.**

**A:** RTC Solution is a Cloud solution POS or till systems could be joined.

**Q:** **Is the KSeF ID mandatory for issuing the commercial invoice to the customer? Or it will go from KSeF a PL VAT-registered customer?**

**A:** KSeF ID is assigned by KSeF (by the system) after successfully submitted invoice, as a reference and confirmation to issuers. The issuer does not have to send this KSeF ID to the invoice receiver.

# Q&A

**Q: Are VAT-exempt transactions within the scope?**

> **A:** Until January 2025 Polish taxpayers providing only exempt sales will not be obliged to participate in KSeF. If, however, the taxpayer provides also other sales, the exempt transactions should be documented in KSeF from July 2024. Starting from January 2025, all transactions documented with an invoice would need to go to KSeF.

**Q: XML Format FE_VAT to be reported to KSeF is the same as JPK_FA?**
**And is this format similar to JPK_VAT format reported for SAF-T?**

> **A:** No, FA_VAT schema is different to JPK_FA or JPK_VAT. FA_VAT consists of ca. ~350 fields. Only about 30 are obligatory. In general, the e-Invoice includes the information which is now applied in the printout of the invoice. Normally, once implementing KSeF, the analysis of the scope of data presented in current invoices is made for their compliance with FA_VAT schema.

**Q: If the receiver is VAT Registered Taxpayer, the invoice should go from KSeF.**
**Does this mean that VAT registered taxpayers will no longer receive invoices**
**or simplified invoices from a fiscal printer, as it was before? They will receive**
**e-Invoice?**

> **A:** Points of sales will be entitled to issue simplified invoices or invoices on cash registers only until the end of 2024. Starting from January 2025, invoices will not be issued on cash registers. All invoices, also issued to fiscal receipts (not on cash register) will go through KSeF.

# Q&A

**Q:** It was mentioned, if understood correct, that up from 2025 the KSeF ID
is mandatory as well for payments. Means this number has to be stored and
handles somehow in the ERP system of the sender, right?

**A:** Correct. Once making a payment for an invoice issued in KSeF, the KSeF ID must be provided
as a reference to the payment. If the payment refers to more than one invoice, then a special
payment identifier must be referred. The identifier may be generated in KSeF (a separate
service from invoicing).

**Q:** So the RTC for SAP integration works on BTP SAP, in another word there is
an RTC add-on on BTP can be deployed?

**A:** The RTC solution is not an add-on installed on customers' BTP accounts or systems.
RTC is an OEM partner and has its own BTP account with ready-to-use solutions on the cloud.
Only integration steps are needed to start using RTC solutions.

**Q:** Hello! Is it possible to send the XML to KSEF in English? For example,
if we need to send it to the foreign recipient?

**A:** Generally, yes. From the technical perspective, the content of the XML may be provided
in any language, however, the structure of the XML must be according to the schema (in
Polish). Please mind, however, that invoices issued between Polish taxpayers fall into the
provisions stated in the Act on the Polish language, which require them to be issued in Polish.
The tax office may also request the official translation (by the sworn translator), if there are
doubts about the content of the invoice.

# Q&A

**Q: What are the additional countries you cover? And What kind of solution (e-invoicing, other..)?**

> **A:** We developed RTC Suite to provide a service that covers all the e-Invoice and statutory reporting requirements, such as:
> - e-Invoice
> - SAF-T
> - e-Reporting & Transparency Management
> - Periodic Reporting (VAT, Green Taxes, etc.)
> - e-VAT Return
> - EC Sales List
> - e-Waybill
> - e-Plastic Tax
> - e-Intrastat Reporting
> - e-Reconciliation
>
> We will cover each country's e-Invoice & Statutory reporting according to global tax regulations deadline.

**Q: What are the financial implications imposed in the event that the invoice is presented to KSeF late?**

> **A:** The penalties will come into force starting from January 2025. If the invoice is issued late or outside KSeF the minimal fine is PLN 500 per invoice (ca. EUR 120).

# Q&A

**Q: Once submitted, where can we see the KSeF ID?**

    **A:** KSeF ID will come back to our cockpit with an application response, and it will be seen on the cockpit with a unique field for that.

**Q: If a sale of goods transaction is carried out on 1st July 2024, within which date the invoice should be issued towards the Client company via KSeF? The same deadline goes for the sale of services?**

    **A:** The legal frames of time for issuance of the invoice do not change. Only, the way the invoice is issued - not in paper / PDF but through KSeF. So the invoice should be submitted to KSeF once it is now issued in the invoicing system.

**Q: Regarding the KSeF reference on the payment instruction, does the requirement apply to all payments or only to those payments subject to MPP?**

    **A:** Referring to KSeF ID will be required for all payments. Not only MPP.

**Q: What is on average the considered implementation time in case the customer is running SAP ECC 6.0.**

    **A:** It can take a couple of weeks at most 3-4 weeks. Also, it depends on the customers' resource availability for sure.

# Q&A

**Q:** **Marcin mentioned that still not all regulations are released. In case the release will take place not before 2024. How RTC is dealing with it? Do you implement remaining regulations and do customers get information when done?**

**A:** Yes, we are diligently monitoring regulatory changes through our dedicated regulation department and our local partner, Marcin Madej. Our solution is consistently updated to align with current regulations. Any changes made by the authorities are promptly reflected in our solution, ensuring that our customers always have access to the latest compliant features.

**Q:** **Regarding an entity which has a PL VAT registration but it is not subject to the e-Invoice mandate (because it does not hold a Fixed establishment), does the KSeF reference still have to be reported on payments made by the Non-Established entity?**

**A:** No. In case the entity is not obliged to use KSeF, there is no obligation to use KSeF ID on its bank transfers as a reference to the payment.

**Q:** **If the Invoice was generated in ERP by mistake, then canceled and recreated again. Should all 3 Billing Documents be sent to KSeF, or just the last one?**

**A:** If the incorrect invoice was not sent to KSeF, then the first document (incorrect invoice) and cancellation document should not go to KSeF. Only the last, correct document should be sent to KSeF.

# Q&A

**Q:** **Will SAF-T continue to be mandatory in parallel to B2B/B2G?**

   **A:** Yes, SAF-T reporting will continue to be obligatory as a separate obligation. Only, JPK_FA (invoices) file might be affected by the KSeF Invoicing.

**Q:** **Do you have any solution to download vendor invoices from K-SEF? To help the posting of vendor invoices into SAP.**

   **A:** Yes, our solution collects vendor invoices from KSeF. For posting those vendor invoices, we have a separate solution. For further details, you may kindly contact us.

**Q:** **You have shown a case in SAP some minutes ago. How you are handling the KSeF ID which is sent back from authorities. How and where are you saving it in your environment? Asking in relation to payment requirements up from 2025.**

   **A:** RTC Suite Platform receives the KSeF ID from the KSeF portal and brings it back to our cockpit where the key users will monitor and track each document. Afterwards, KSeF ID would be also pulled back to the source system accordingly.

**Q:** **The solution covered also the other current VAT SAF-T reporting? Also, the check of VAT Business partner linked to Poland white list?**

   **A:** RTC Suite Platform has other SAF-T reporting separately. Also, Poland Whitelist is considered as a separate solution in the platform.

# Q&A

**Q:** **Does your solution support invoice attachments? (they will not be available in KSeF).**

    **A:** Even though the solution enables the attachment, KSeF is not applicable to get any attachment like it is done in Italy FatturaPA.

**Q:** **Are e-Invoicing regulations available in English? As these are mainly available in Polish.**

    **A:** Unfortunately, there is no up-to-date documentation available. There is only documentation available for December 2022, which is not valid anymore.

**Q:** **Regarding the wrong sending of invoices. If it is sent wrong, we have then sent a correction invoice like it is required today already and then we send again the correct invoice.**

    **A:** There are two ways to correct invoices:
    1. Issuing the correction invoice "to zero" (reversing the numbers from the initial invoice. Then the new invoice with the correct values is issued. In such a scenario, all three invoices must be sent to KSeF.
    2. Issuing the correction invoice as a difference, so the values from the correction invoice correct the initial invoice to the proper values. In such a case two invoices must be sent to KSeF.

# Thank you!