

## Poland publishes new draft law on e-invoices

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On 5 February 2021, the Polish Ministry of Finance published a draft law and began a public consultation on the introduction of qualified electronic invoicing (e-invoicing). The draft law defines an e-invoice as an electronic invoice that must follow a prescribed structure and that will be issued, received and exchanged through a centralized government-operated platform - the National E-invoicing System.

According to the draft law, taxpayers should be able to start using the proposed e-invoicing system voluntarily in October 2021, while the obligation to use e-invoicing is expected to come into effect in 2023.

Under the proposed system, taxpayers will prepare invoices in their own enterprise resource planning (ERP) systems and send them using an application programming interface (API) to the National E-invoicing System. In the System, each invoice will be time stamped and assigned a number. For small businesses, there will also be a possibility to issue invoices using a government portal.

In the period during which using the new system is voluntary, the supplier and the customer will have to mutually agree to issue and receive e-invoices according to the new requirements.

According to the Ministry of Finance, the proposed e-invoicing system will bring a number of benefits for taxpayers:

- ▶ No risk of invoice loss or destruction as all e-invoices will be stored in a central database
- ▶ Standardization with no need to process different invoicing formats
- ▶ No need to issue duplicate invoices
- ▶ Faster value-added tax ( VAT) refunds as refunds will be within 40 days instead of 60 days, as currently

In addition, taxpayers using the new system will not be obliged to submit the JPK\_FA electronic file containing the details of sales invoices, which must currently be presented to the tax administration upon request.

Further details including official guidance about the new e-invoicing regulations are expected, which has not yet been published.

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For additional information with respect to this Alert, please contact the following:

**EY Doradztwo Podatkowe Krupa sp. k., Warsaw**

- ▶ Dorota Pokrop [dorota.pokrop@pl.ey.com](mailto:dorota.pokrop@pl.ey.com)
- ▶ Mateusz Machalski [mateusz.machalski@pl.ey.com](mailto:mateusz.machalski@pl.ey.com)
- ▶ Tomasz Wagner [tomasz.wagner@pl.ey.com](mailto:tomasz.wagner@pl.ey.com)

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