

From 1 April 2025, e-Delivery will be mandatory for all entrepreneurs entered in the Polish register of entrepreneurs (KRS).

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- From 1 April 2025, all entities registered in the Polish register of entrepreneurs (KRS) will be required to use e-Delivery in correspondence with public authorities.
- Each company must set up and activate an e-Delivery mailbox, appoint its administrators and implement appropriate procedures.
- Irregularities in e-Delivery can lead serious consequences for companies, including missing the deadline for submitting a letter or so-called delivery fiction.
- MDDP offers full support in setting up an e-Delivery mailbox, operating the system and developing e-Delivery procedures.

What are e-Deliveries?

e-Deliveries is a service for sending and receiving correspondence electronically, equivalent to sending a registered letter. This system will replace:

- traditional (paper) correspondence sent by post, as well as
- e-correspondence sent by ePUAP system.

Since 1 January 2025, public administration bodies in Poland (including tax authorities and local government bodies) have been obliged to use the e-Delivery system.

When will e-Delivery become mandatory for entrepreneurs?

Entities entered in the register of entrepreneurs of the National Court Register¹ will be obliged to use e-Delivery from 1 April 2025.

From that date, all correspondence between entrepreneurs and public entities, both sending and receiving letters, will generally have to be conducted via the e-Delivery system.

This obligation will apply to both entrepreneurs registered in the National Court Register (companies and partnerships) as well as other entities conducting business activities (e.g. associations, foundations).

Sending and receiving correspondence with public entities via e-Delivery will be free of charge.

Entrepreneurs will also be able to use e-Deliveries for correspondence with other non-public entities (e.g. other entrepreneurs). However, this is not obligatory and will be a paid service.

¹ Entered in the National Court Register before 1 January 2025

Attention!

The obligation to send and receive correspondence via e-Deliveries does not yet include correspondence with courts in Poland. Until the end of 2028, existing electronic systems (ePUAP, court portals) should be used for correspondence with these entities.

What could be the consequences of a company not having e-Delivery or errors in the use of e-Delivery?

The consequences of irregularities related to the use of e-Delivery can be very serious and severe.

Sending a letter via the incorrect correspondence channel (e.g. ePUAP instead of e-Delivery) will simply result in the letter being deemed as not submitted (and all the negative consequences associated with this). After 14 days from the receipt of correspondence at the company's e-Delivery address, the shipment will be considered delivered, even if the addressee does not open it (so-called fiction of delivery). This can also create a risk of missing official deadlines.

This shows how crucial it will be for every company to create and activate an e-Delivery address, to adapt correctly to the e-Delivery system, and to receive and send correspondence on time.

How to prepare for e-Delivery?

By 1 April 2025 at the latest, every company must be ready to correctly receive and send correspondence via e-Delivery.

In order to be adequately prepared for the new obligations, every entrepreneur must:

1. Submit an application to set up an e-Delivery inbox and activate the e-Delivery address;
2. Appoint appropriate persons to operate the e-Delivery box;
3. Prepare internal procedures related to the proper use of the system and minimisation of risks related to sending and receiving correspondence;
4. Properly manage the operation of several electronic correspondence systems (e-Delivery, ePUAP, other portals).

MDDP experts offer assistance in the following areas related to e-Deliveries:

1. carrying out the entire procedure of obtaining and activating an e-Delivery address;
2. ongoing maintenance of the e-Delivery inbox (as administrator), sending letters and forwarding received correspondence;
3. consultations regarding e-Delivery obligations;
4. development of internal procedures and instructions for the company in connection with the obligation to use e-Delivery and other e-correspondence systems.

If you are interested in the above information and its impact on your business, please contact:

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