

The e-Invoicing Act ("KSeF 2.0") published in the Journal of Laws

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The Act of August 5, 2025, amending the VAT Act and the so-called Act on the National e-Invoicing System (KSeF), introducing mandatory KSeF, was published on September 1, 2025, in the Journal of Laws of the Republic of Poland (item 1203) and is available [here](#).

We kindly remind that, according to the schedule based on the Act, invoicing by using the KSeF will be mandatory:

- **from February 1, 2026, for large taxpayers** whose sales value, including tax, exceeded PLN 200 million in 2024
- **from April 1, 2026, for other entrepreneurs and local government units**
- **from January 1, 2027, for small businesses** whose invoiced sales value in a given month does not exceed PLN 10,000.

What is really important, all entrepreneurs will be required to receive invoices in KSeF from February 1, 2026, so in practice, the relevant changes in IT systems and business processes must be implemented by that date.

The implementation of KSeF is a complex, cross-sectional and time-consuming process that requires changes not only at the technical level, but also at the organizational level. Also business processes, internal procedures and contracts also need to be amended. Which is why we recommend starting preparations as soon as possible.

We encourage you to familiarize yourself with the scope of our support [here](#), as well as to contact our experts:

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