

## Electronic Communication with Polish Tax Authorities – Key Changes Effective 1 January 2026

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### KEY TAKEAWAYS

- From 1 January 2026, ePUAP will no longer be an effective channel for submitting documents to tax authorities for individuals and non-public entities (entrepreneurs).
- Documents submitted via ePUAP will not have legal effects (the authorities may leave them unprocessed). Effective electronic communication will only be possible:
  - via e-Doręczenia (to the authority's electronic delivery address), or
  - via e-Urząd Skarbowy or PUESC (for customs and excise matters).
- This change does not apply to exceptions indicated in specific regulations or declarations and information related to local taxes (e.g., IN-1, DN-1).
- Submitting documents in paper form remains possible.

### WHAT IS CHANGING?

The transitional period allowing taxpayers to communicate with tax authorities via ePUAP will end on 31 December 2025. From 1 January 2026, ePUAP will no longer constitute a legally effective communication channel for individuals and non-public entities.

This change results from the implementation of the e-Doręczenia system as the primary method of electronic correspondence with public administration.

Consequently, documents submitted to tax authorities (including KAS authorities), as well as documents delivered by those authorities via ePUAP, will not be deemed effectively filed or delivered.

### WHAT TO EXPECT FROM 1 JANUARY 2026?

Exclusion of the effectiveness of ePUAP – documents submitted to tax authorities via ePUAP by individuals or non-public entities will not be considered legally filed with the administrative authorities.

e-Doręczenia or e-US as communication channels – legally effective submission will only be possible via the electronic delivery address of the tax authority (e-Doręczenia) or through an account in the authority's IT system (e-Urząd Skarbowy and PUESC).

No obligation to process submissions made via ePUAP – according to the Tax Ordinance, documents submitted via ePUAP after 1 January 2026 will not be processed by the tax authority; importantly, the authority is not obliged to inform the taxpayer about the ineffective submission.

Exemptions – the change does not apply when ePUAP or its Electronic Inbox (ESP) is specifically indicated in special regulations as an acceptable or mandatory method for submitting or delivering documents electronically.

Local tax declarations and information – documents related to local taxes (IN-1, DN-1, IR-1, DR-1, IL-1, DL-1, and DT-1) will still be submitted via ePUAP.

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Maintaining paper circulation – submitting documents in paper form via postal services or personally at the tax authority's office will still be possible.

Changes do not apply to communication with courts, where the introduction of e-Doręczenia (as a replacement for ePUAP) is planned for 2029.

## CONTACT

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