Poland's Digital Compliance Journey: Preparing for 2026

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Speakers

SNI

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Account Manager, SNI

Serra Emekli is an Account Manager. She is responsible for international account management, focused on conducting SAP projects all around the world.

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Regulatory Affairs Associate, SNI

Evşen Güleç is a Regulatory Affairs Associate. She is diligently following the regulatory updates around the world and working closely with the Business and Development teams as well as the Sales team.

Agenda

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- Introduction to SNI

- KSeF Fundamentals

- KSeF and VAT Reporting: How JPK_VAT Completes the Picture

- Final Checks for 2026: Key Takeaways from the December 2025 Implementing Regulations

- How can SNI Help You?
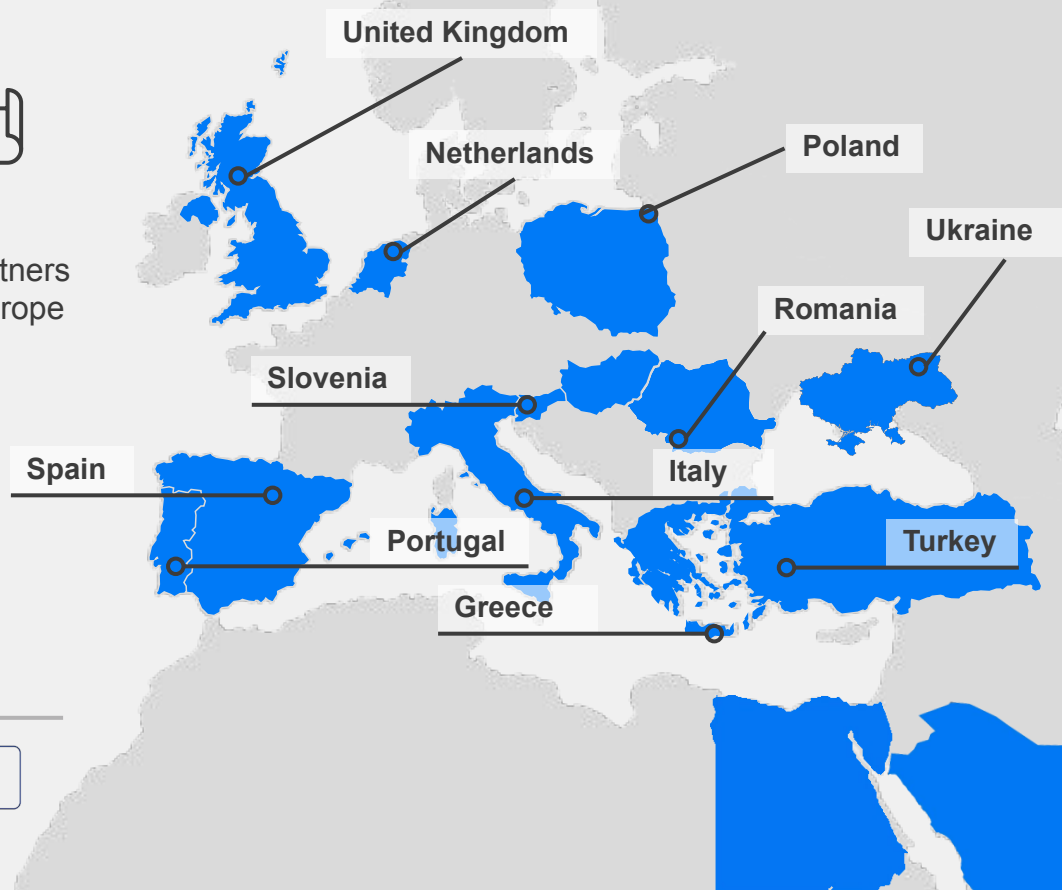
- Q&A

About SNI

SNi

Founded in
2006

~100
employees

10
offices/partners
across Europe

30+
country
solutions

1000+
clients
(85% multinationals)

500 Technology **Fast 500** 2016 EMEA

SAP Global Partner™

GENA

Peppol
Access Point
CERTIFIED PROVIDER

United Kingdom

Netherlands

Poland

Ukraine

Romania

Slovenia

Italy

Spain

Portugal

Turkey

Greece
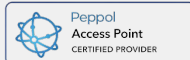
SNI Worldwide

Our products are used by businesses **across the globe**

Our Clients

Nestlé

PUMA

AkzoNobel

FERRERO

HEXION
Responsible Chemistry

FRANKE

Henkel

GUESS

dyson

Prysmian
Group

GEBERIT

Electrolux

Honeywell

signify

ADIENT

beko

Autoliv

FUJiFILM

VESTEL

CONAIR

KOROZO
FLEXIBLES

HAYES LEMMERZ

MULTIVAC

YAZAKI

Marshall

Epta

COATS

B|BRAUN

Otokar

GEFCO

B2B E-Invoicing in Poland

The E-Invoicing Landscape in Europe: Trending Countries in 2026

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Belgium — **B2B e-invoicing** (1 Jan 2026 full mandatory PEPPOL rollout)

Poland — **B2B e-invoicing** (Feb/Apr 2026 KSeF go-live for all taxpayers)

France — **B2B e-invoicing & e-reporting** (Sept 2026 receiving + issuing for large/medium)

Greece — **E-invoicing expansion** (Feb & Oct 2026 new mandate phases)

Croatia — **Fiscalization 2.0** (2026 launch of new digital reporting model)

Bulgaria — **SAF-T** (2026 start for large taxpayers, phased rollout)

KSeF Fundamentals: What the System Is and How It Works

What KSeF Is

KSeF is a government-operated platform for issuing, receiving, and storing structured invoices. Legal issuance of an invoice occurs only upon successful system validation and acceptance.

How It Works

Invoices must be generated in XML format compliant with the FA logical structure and validated by KSeF, with legal issuance occurring only once a KSeF number is assigned.

KSeF supports API-based sending and receiving of invoices, enabling automated ERP and accounting processes.

System access requires authentication via tokens or KSeF certificates, with permissions centrally managed and linked to taxpayer identifiers such as NIP or PESEL.

Invoices shared outside KSeF, including PDFs or printouts, must display the KSeF number and a QR code to enable verification and access to the authoritative invoice in the system.

KSeF becomes mandatory in 2026, with KSeF 2.0 and the FA(3) logical structure applying from 1 February 2026 following the phased go-live timeline.
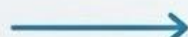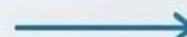
End-to-end process

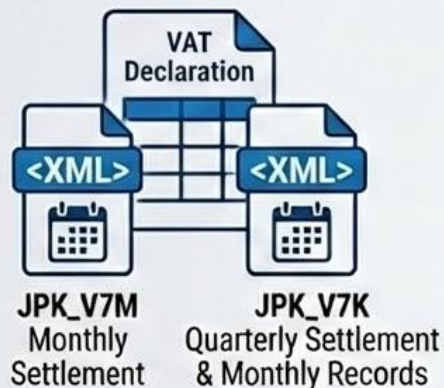Invoice creation in ERP → Submission to KSeF → Validation → Assignment of a KSeF number → Availability to the buyer

# KSeF and VAT Reporting: How JPK_VAT Completes the Picture

JPK_VAT Structure: JPK_V7M and JPK_V7K

JPK_V7M Monthly Settlement

JPK_V7K Quarterly Settlement & Monthly Records

- ✔ Both formats combine VAT sales and purchase records with the VAT declaration in a single structured XML file.

- ✔ The structure includes transaction-level data, VAT rates, GTU codes, and procedural markings.

Why JPK_VAT Matters in the KSeF Environment

KSeF governs invoice issuance, while **JPK_VAT** governs VAT reporting and settlement.

KSeF — Invoice Issuance

JPK_VAT — VAT Reporting & Settlement
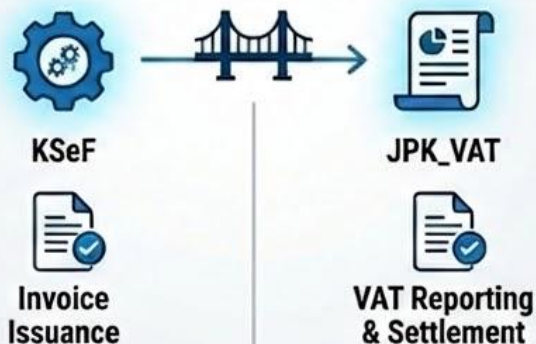
Together, they ensure consistency between transactional data, VAT records, and the final VAT return.

Integration Between KSeF and JPK_VAT

Invoice → KSeF System → KSeF Invoice Number → JPK_VAT Record
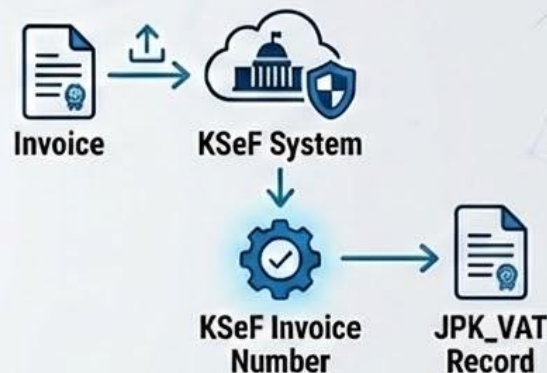
Invoices issued via KSeF are assigned a unique KSeF invoice number at the moment of system acceptance.

This number must be reported in **JPK_V7M** and **JPK_V7K** records, enabling direct linkage between invoicing and VAT reporting.

Final Checks for 2026: Key Takeaways from the December 2025 Implementing Regulations

December Regulations operationalize the mandatory framework by clarifying edge cases and execution rules.

Clarification of Exclusions and Special Cases

- ✅ The regulations define limited cases where issuing structured invoices is not required.

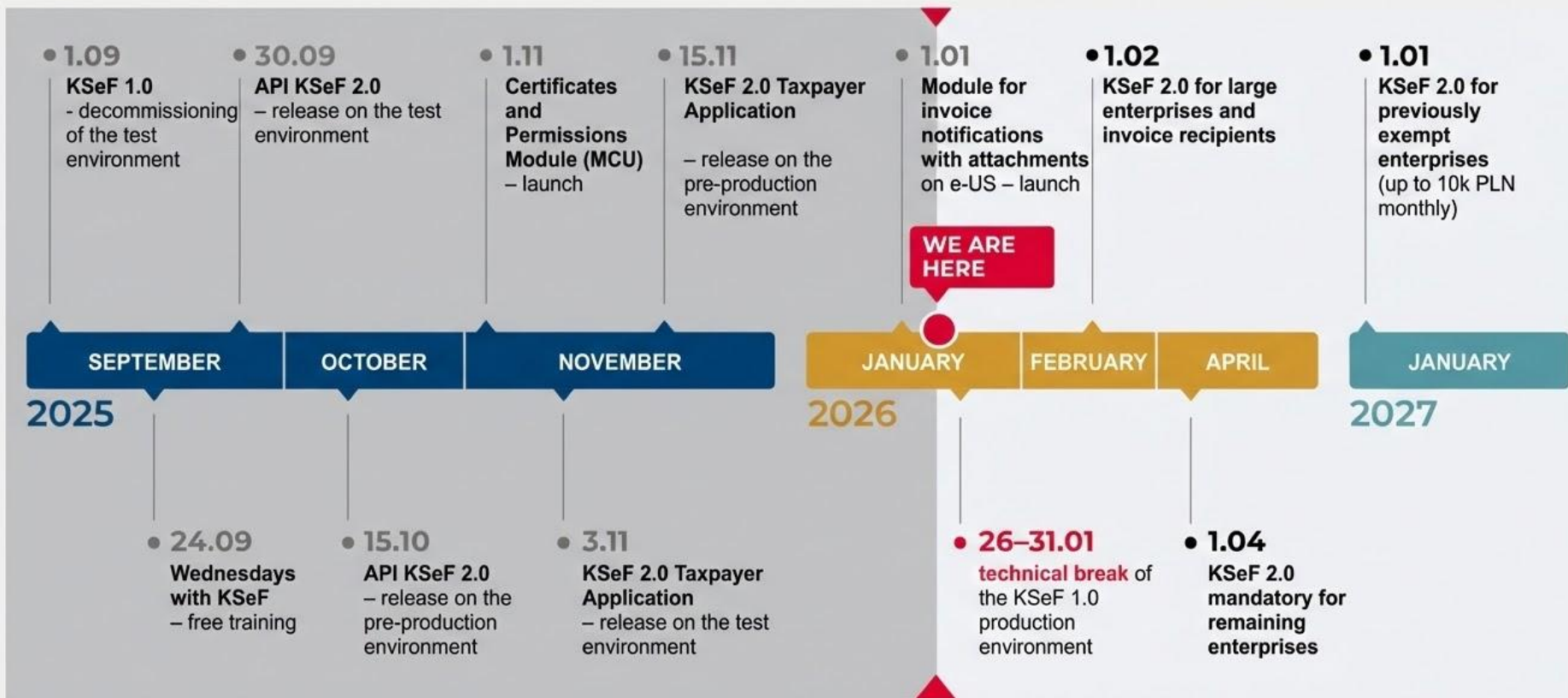- ✅ These exclusions are technical and transaction-specific, not optional simplifications.

Operational Rules for Using KSeF

- ✅ Detailed rules cover authentication, authorizations (including ZAW-FA), offline issuance modes, and invoice attachments.

- ✅ Requirements for QR codes and invoice sharing outside KSeF are explicitly defined.

Alignment with JPK_VAT and Transitional Provisions

- ✅ The regulations align KSeF invoicing with JPK_VAT reporting requirements.

- ✅ Transitional rules aim to avoid parallel obligations while ensuring audit traceability from February 2026.
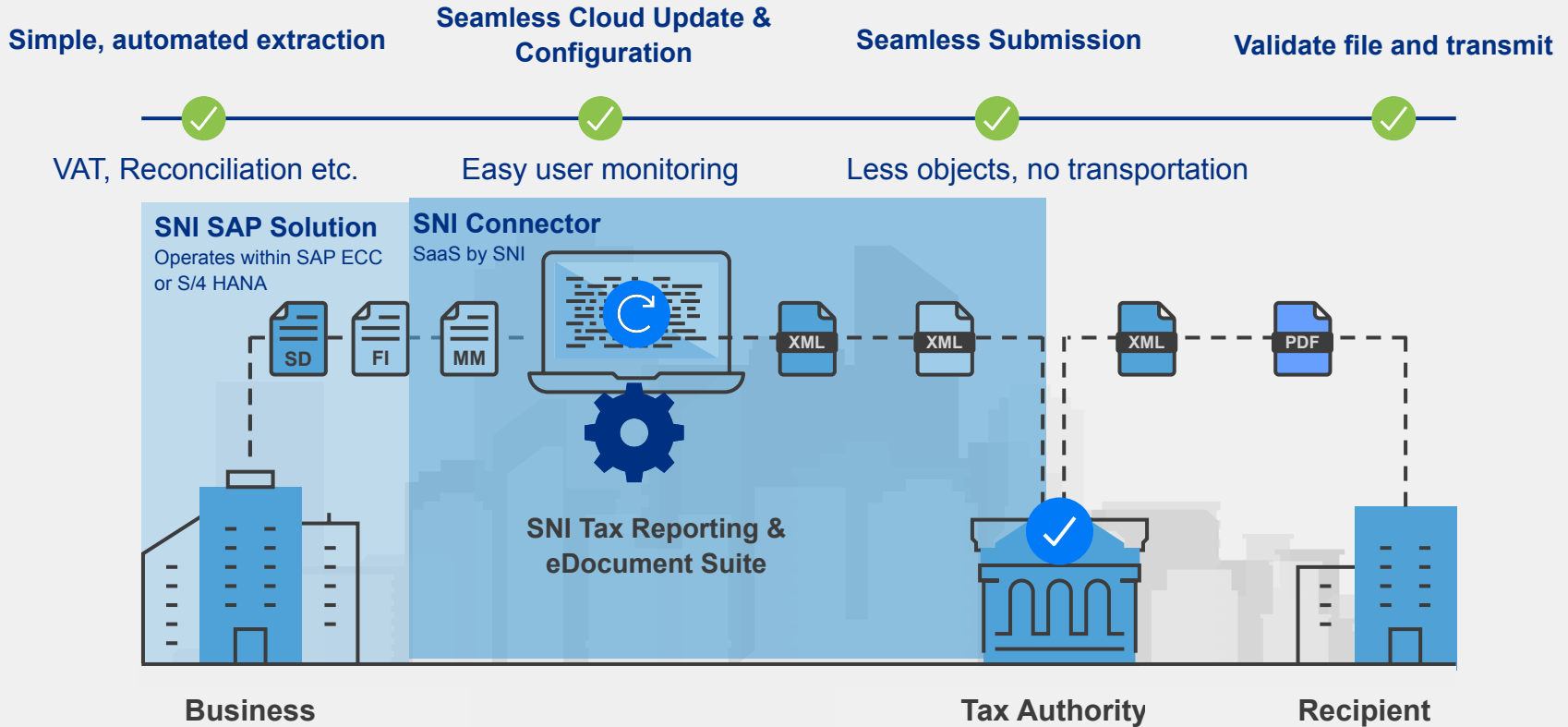
How can SNI help you?

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Real Time e-Invoicing TDS

SNI SAP Solution

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Simple, automated extraction

Seamless Cloud Update & Configuration

Seamless Submission

Validate file and transmit

VAT, Reconciliation etc.

Easy user monitoring

Less objects, no transportation

SNI SAP Solution
Operates within SAP ECC or S/4 HANA

SNI Connector
SaaS by SNI

SD FI MM XML XML XML PDF

SNI Tax Reporting & eDocument Suite

Business

Tax Authority

Recipient
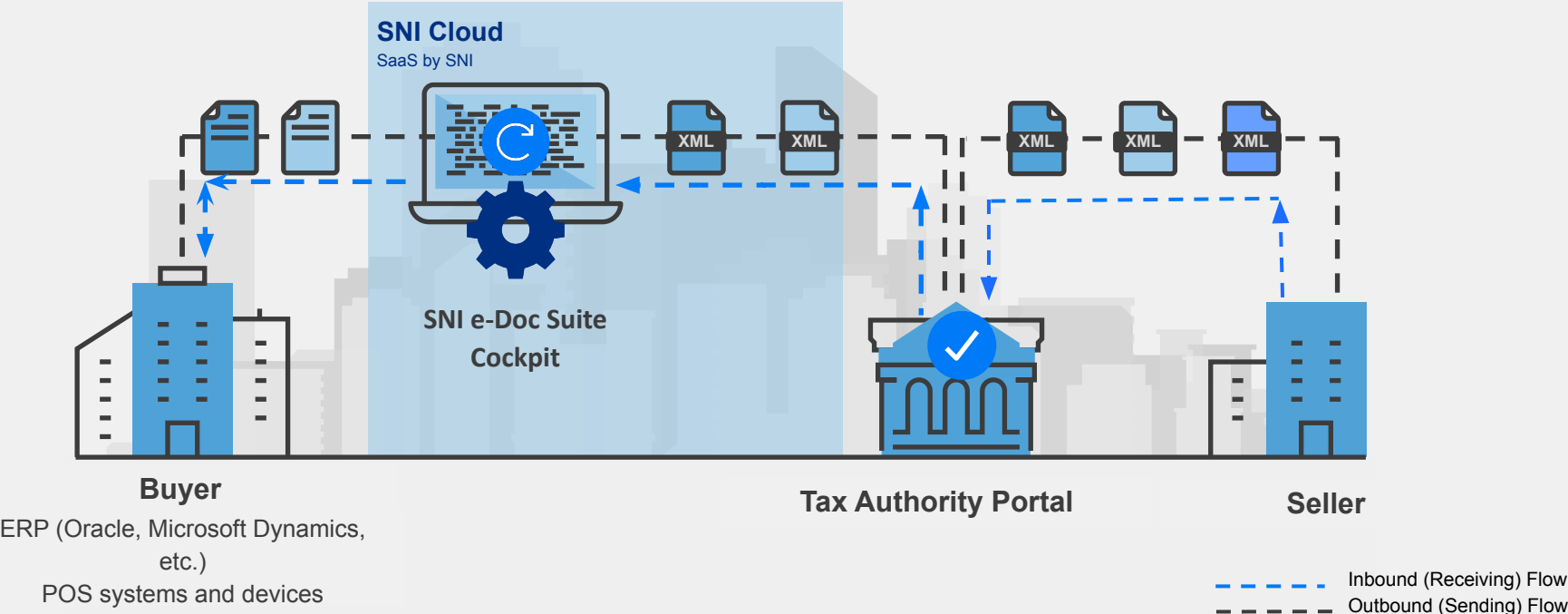
Communication
e-Doc Suite

SNi

Extract financial data

✓

With external template

Create required files

✓

Simple user monitoring

Supported technologies/options

Automatic

- sFtp
- ftpS
- Web service (SOAP / REST)
- OFTP2
- AS4
- API
- etc.

Manual

- Manual upload
- Manual entry

SNI e-Doc Suite Cockpit

XML

Buyer

SAP users

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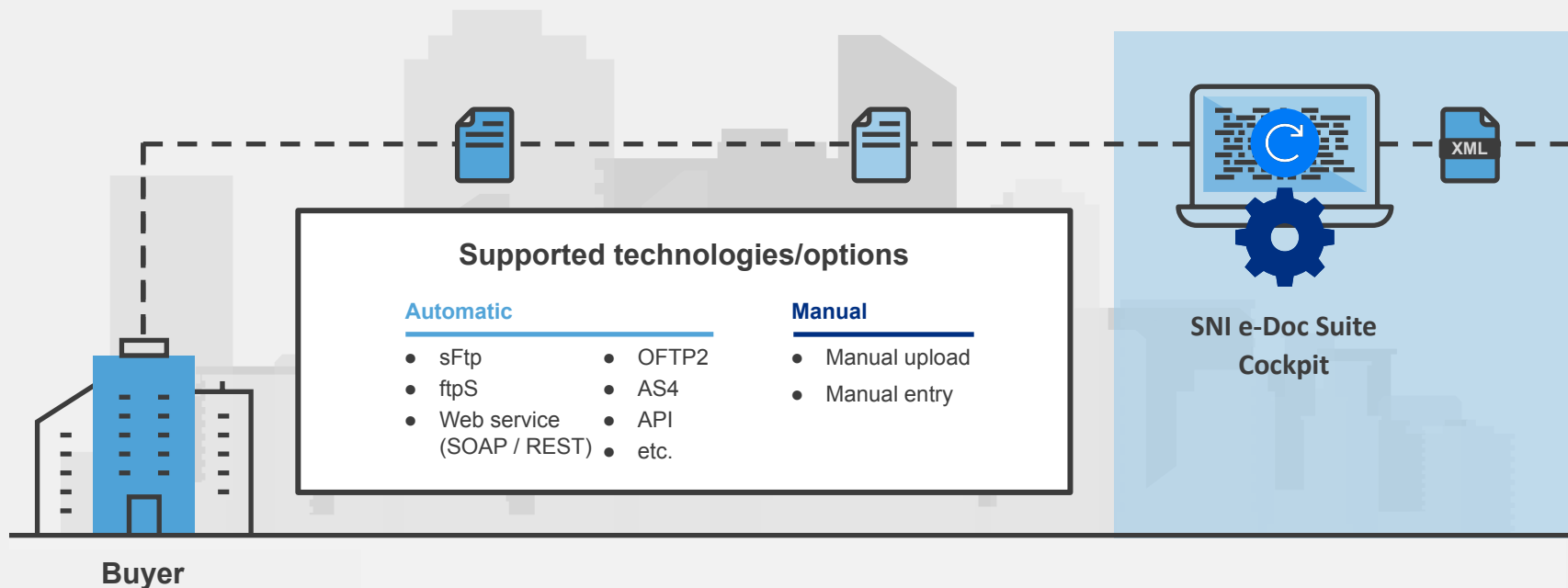
✓ Easy integration into your existing systems and infrastructure
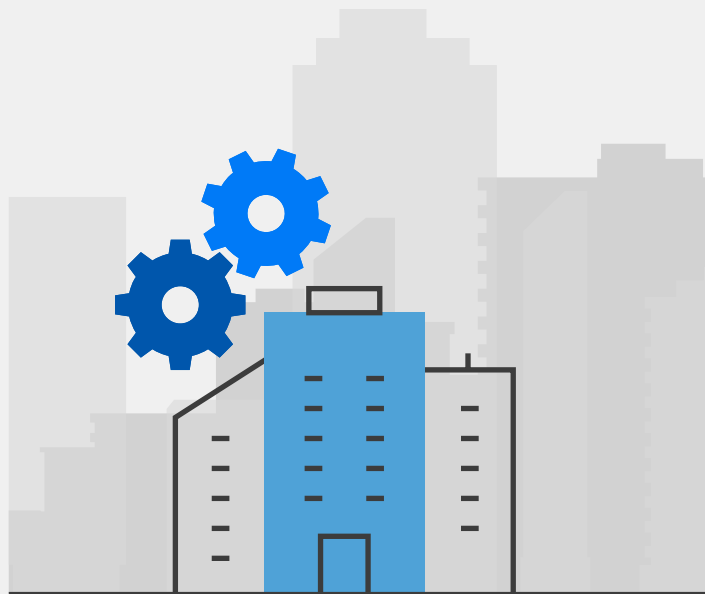
Simple | Fast integration without installing SAP OSS notes

Efficient | Cost-effective implementation without employing an external consultant

Accessible | No version upgrade required

*SNI solution support ECC 4.7 and Higher R3 Versions
*SNI SAP solution runs on SAP R3 and S4

Reliable | All SNI solutions are **SAP**® Certified
Powered by SAP NetWeaver®

Worldwide Current Solutions

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SAF-T & VAT Reporting

Austria SAF-T

Bulgaria SAF-T

France FEC

Hungary RFHUAUDIT

Lithuania SAF-T

Luxembourg FAIA

Norway SAF-T

Norway VAT Return

Poland JPK VDEK

Portugal SAF-T

Romania SAF-T

Turkey e-Ledger

Ukraine SAF-T

UK Making Tax Digital

e-Invoicing

AP Automation (SAP Solution)

Belgium e-Invoice

Croatia e-Invoice

Egypt e-Invoicing

Egypt e-Receipt

Germany ZUGFeRD

Germany X-Rechnung

Vietnam e-Invoice

Indonesia e-Faktur

Israel e-Invoice

Italy FatturaPA

Malaysia e-Invoice

Poland e-Faktur

Portugal e-Invoice

Romania e-Factura

Saudi Arabia e-Invoice

Serbia e-Faktura

Turkey e-Invoice

Invoice Reporting

Greece myDATA

Hungary RTIR

Spain SII

Turkey e-Archive

Other Services

Egypt e-Signature

Greece e-Delivery

Kazakhstan Pharmaceutical Traceability System

Poland Whitelist

Portugal QR & ATCUD Code

Romania e-Transport

Turkey PanoSign (Digital Signature Platform)

Turkey e-Bank

Turkey e-Accounting Receipt

Turkey e-Declaration

Turkey e-Inventory

Turkey e-Note of Expenses

Turkey e-Producer Receipt

Turkey e-Reconciliation

Turkey e-Waybill

Turkey VAT Number Validation

VIES

Upcoming Roadmap

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Q1-Q2 2026

- 🇬🇷 Greece e-Delivery, Mandatory (Phase B)
- 🇩🇰 Denmark B2B e-Invoice, Mandatory
- 🇧🇪 Belgium B2B e-Invoice, Mandatory
- 🇵🇱 Poland B2B e-Invoice, Mandatory
- 🇱🇻 Latvia B2G e-Invoice, Mandatory
- 🇧🇬 Bulgaria SAF-T, Mandatory
- 🇷🇸 Serbia e-Delivery(B2G), Mandatory
- 🇬🇷 Greece B2B e-Invoice, Mandatory (large Taxpayers)
- 🇭🇷 Croatia Fiscalization 2 0
- 🇳🇬 Nigeria e-Invoice, (Large Taxpayers), Mandatory

Q3-Q4 2026

- 🇫🇷 France B2B e-Invoice Mandatory
- 🇦🇪 UAE e-Invoice Pilot
- 🇴🇲 Oman B2B e-Invoicing Pilot
- 🇬🇷 Greece B2B e-Invoice, Mandatory(Other Taxpayers)

2027

- 🇩🇪 Germany B2B e-Invoice, Mandatory
- 🇲🇰 North Macedonia B2B e-Invoice Mandatory
- 🇷🇸 Serbia e-Delivery(B2B), Mandatory
- 🇵🇹 Portugal SAF-T Accounting, Mandatory
- 🇪🇪 Estonia B2B e-Invoice, Mandatory
- 🇪🇸 Spain B2B e-Invoice, Mandatory
- 🇸🇰 Slovakia B2B e-Invoice, Mandatory

2028

- 🇸🇮 Slovenia B2B e-Invoice, Mandatory (TBC)
- 🇱🇻 Latvia B2B e-Invoice, Mandatory(2028)

Thank you

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