Structured Electronic Invoice

Information guide concerning the structure of FA(1)

Warsaw, December 2022

Table of contents

What is a structured electronic invoice?

By the Act Amending the Act on Value Added Tax and Other Acts dated October 29th, 2021 (Journal of Laws item 2076) (the "**Amendment**"), which amended the Act on Value Added Tax dated March 11th, 2004 (Journal of Laws of 2021, item 685, as amended) (the "**Act**"), the legislator established the National System of e-Invoices ("**KSeF**" or the "**System**").

Under the Amendment, a structured electronic invoice is now one of the accepted forms of documenting a transaction, alongside a paper invoice and electronic invoice that are currently in use.

IMPORTANT

As of January 1st, 2022, using a structured electronic invoice is an option. It is planned to be made mandatory as of January 1st, 2024[1].

A structured electronic invoice is issued via KSeF with a number assigned by the System for identification purposes.

A structured electronic invoice is issued and received via KSeF, with the use of interface software, in an electronic form, based on the electronic file template defined by the Act on IT Automation of the Activities of Entities Performing Tasks in the Public Interest dated February 17th, 2005[2].

A structured electronic invoice must be delivered to its recipient (purchaser) via KSeF. If an invoice has been issued and delivered to the purchaser otherwise, there are no basis on which to send it via KSeF, since a correctly issued invoice has already been introduced into commercial trading.

A structured electronic invoice FA(1) does not contain a separate field for the KSeF number (save for the field NrKSeFFaKorygowanej, which must be filled in in cases where a correction invoice is issued). The KSeF number is automatically generated by the System and included in the Official Receipt Certificate [*Urzędowe Poświadczeniu Odbioru (UPO)*].

The structure of FA(1) contains a consecutive, unique number assigned (by the taxpayer) within one or more series, which identifies the invoice (field P_2).

---

[1] Council Implementing Decision (EU) 2022/1003 of 17 June 2022 authorising the Republic of Poland to apply a special measure derogating from Articles 218 and 232 of Directive 2006/112/EC on the common system of value added tax (OJ L 168, 27.06.2022, p. 81-83)

[2] Journal of Laws of 2021, item 2070

What is KSeF?

KSeF is a telecommunications system used for, among other things, issuing, receiving and storing structured electronic invoices. Each structured electronic invoice generated via KSeF is assigned a unique identification number and can be accessed.

KSeF also notifies its users about:

a) the date and time when a structured electronic invoice is generated, the invoice's identification number assigned by the System and the date and time when it is assigned,

b) the date and time when the invoice is rejected by the System as non-compliant with the template structured electronic invoice,

c) cases where a structured electronic invoice cannot be issued because KSeF is not accessible.

KSeF also analyses and checks the correctness of structured electronic invoice data.

The System authenticates and verifies authorizations of the entities referred to in Art. 106nb of the Act. It notifies entities other than these specified under Art. 106nb of the Act that they are not authorized to use the System.

KSeF is also used for granting, modifying and cancelling authorizations. It notifies the entities referred to in Art. 106nb of the Act that they have been granted authorizations to use the System or that their authorizations have been cancelled.

How to issue a structured electronic invoice?

Taxpayers can issue a structured electronic invoice using commercial finance and accounting software. The invoice is then sent to KSeF via API. The Ministry of Finance makes available free tools for issuing structured electronic invoices.

Recipient's consent to receive structured electronic invoices

---
IMPORTANT

Structured electronic invoices may be delivered via KSeF subject to the recipient's consent.

The recipient's consent to receive structured electronic invoices via KSeF (or otherwise) is not processed via KSeF. It should be given in the hitherto applicable manner. If the recipient has not consented to be delivered structured electronic invoices via KseF, the invoices may still be issued in KSeF and then delivered to the recipient otherwise, for instance, via email or in

paper. An invoice so issued is considered a structured electronic invoice because it has its statutory attributes (such as identification number assigned by the System).

Delivering an invoice in another form (after it has been sent to KSeF)

After a structured electronic invoice is sent to KSeF, a recipient who has consented to be delivered structured electronic invoices via KSeF may also be handed a printout of the invoice or sent a PDF form thereof by email.

Rejecting an invoice by KSeF

If an invoice is rejected by KSeF, it is considered not issued. No identification number is assigned to it. A rejected invoice is not considered a structured electronic invoice until it is resent to KSeF. It will then be considered issued on the date on which it is resent to the System and will be assigned an identification number.

If the invoice is rejected before KSeF becomes mandatory, it can be issued otherwise. Such an invoice has no KSeF identification number and is not considered a structured electronic invoice.

System breakdown

Any downtime of KSeF will be incidental and short-lasting and will not materially affect the System's usability.

If an invoice cannot be issued in KSeF as a result of the System's failure, a taxable person may postpone the issuing of the invoice until the System becomes operational again (as long as the invoice's issue deadline fixed by legal provisions is not missed as a result of such postponement).

As an alternative, the taxable person can issue the invoice otherwise. Such an invoice is not considered a structured electronic invoice.

Issuing correction invoices in KSeF

IMPORTANT

KSeF invoices can be corrected. A structured electronic invoice issued in KSeF may be corrected by a structured electronic correction invoice only. A structured electronic correction invoice issued in KSeF should include the KSeF number of the invoice corrected (field NrKSeFFaKorygowanej). Invoices issued otherwise are not corrected in KSeF.

What kinds of accounting evidence are not issued in KSeF

1. Correction notes

Given their specificity, no structured electronic correction notes to structured electronic invoices can be issued and sent via KSeF. However, a taxable person may still issue a correction note according to Art. 106k sec. 1-4 of the Act, that is, otherwise than via KSeF.

2. Duplicate invoices

The statutory provisions regulating duplicate invoices (copies) laid down in Art. 106l of the Act are not applicable to structured electronic invoices since a structured electronic invoice cannot be lost or destroyed in the System.

3. Invoices not based on the template structured electronic invoice

Invoices that – under statutory provisions – are not required to include the number or other data identifying the buyer are not issued and sent via KSeF.

The cases where an invoice does not need to contain all of the elements listed in Art. 106e of the Act are described by the Ordinance of the Minister of Finance on the Issuing of Invoices dated October 29th, 2021 (Journal of Laws of 2021, item 1979), a law issued on the basis of art. 106o of the Act. Some invoices may be issued without the seller's NIP or data identifying the buyer, that is, data that are mandatory in the structured electronic invoice template made available by the minister responsible for finance matters on the electronic public administration services platform.

For example, invoices that cannot be issued and sent via KSeF are those referred to in §3 point 1 of the Ordinance referred to above, documenting the supply of goods and/or services exempted from VAT under Art. 43 sec. 1 points 2-6, 8-36 of the Act or laws issued on the basis of Art. 82 sec. 3 of the Act. These invoices do not have to include the seller's NIP.

Another type of invoices that cannot be issued and sent via KSeF are those listed in §3 point 4 of the Ordinance referred to above. These are invoices documenting travels via a toll motorway or travels without limitations as to distances travelled, which are issued as single tickets by taxable persons providing services in the area of passenger transport by standard-gauge railways, car fleet, sea-going ships, means of inland and coastal shipping, ferries, planes

and helicopters. These invoices do not include data identifying the buyer and are issued and delivered outside of KSeF.

Taxable persons issuing invoices that – under statutory provisions – are not required to contain certain identification data can easily determine whether or not they can issue these invoices in KSeF.

4. Invoices issued in a cash register

Cash register invoices are not issued and sent via KSeF.

5. VAT RR invoices and the so-called pro forma invoices

VAT RR invoices (documenting the purchase of agriculture products and/or services from farmers paying lump-sum tax) and the so-called pro forma invoices are not issued and sent via KSeF.

6. Structured electronic invoices in public procurement (PEF)

The structured electronic invoice defined by the Act on Electronic Invoicing in Public Procurement, Concessions for Building Works and Services and Public-Private Partnership[3] dated November 9th, 2018, and the structured electronic invoice voluntarily issued and sent via KSeF are two different types of invoices.

Storing structured electronic invoices

A structured electronic invoice is stored in KSeF for 10 years reckoned from the end of the year in which it is issued. Articles 112 and 112a of the Act, which govern the storing and archiving of invoices, are not applicable to structured electronic invoices.

Taxable persons who find this period too short may store their structured electronic invoices outside of KSeF until their tax liabilities become time-barred. Articles 112 and 112a of the Act are applicable to such storing and archiving.

Invoices generated via KSeF, no obligation to send JPK_FA

Taxable persons generating structured electronic invoices do not have to send tax authorities, upon request, the part of the logical structure of JPK_FA that contains information included in these invoices. This kind of information is available via KSeF. Requesting it would constitute a violation of Art. 45 sec. 2 of the Act on the National Revenue Administration[4] dated November

---

[3] Journal of Laws of 2020 item 1666, as amended
[4] Journal of Laws of 2021 item 442, as amended

16th, 2016, which says that a revenue authority may not request documents or information it has access to.

Format of fields (data) of the structured electronic invoice file

General information on the fields' format:

1. The structured electronic invoice is an XML-format file.

2. The fields of the XML file come into three categories:

- **obligatory fields – they must be filled in** (for instance, NIP must be provided in the element Podmiot1/DaneIdentyfikacyjne); these fields must be filled in because, in particular, the statutory provisions and/or the logical structure so require,
- **contingent fields – they must be filled in in cases where a specific, statutory prerequisite is fulfilled** (for instance P_11A in the element Fa/FaWiersze/FaWiersz); these fields need not to be filled in to ensure the semantic correctness of the file,
- **optional fields – they need not to be filled in to ensure the semantic correctness of the file and the Act does require that these fields be filled in** (for instance, PKWiU in the element Fa/FaWiersze/FaWiersz). However, there may be other statutory provisions requiring that these fields be completed.

IMPORTANT

When determining whether or not a specific field needs to be filled in, taxable persons should take into account the context (characteristics of the element) in which the field finds itself.

For instance, the element Fa/Platnosc and its component TerminyPlatnosci are optional.
If a taxable person:
- chooses to fill in the element TerminyPlatnosci – he/it must fill in TerminPlatnosci as well;
- chooses not to fill in TerminyPlatnosci, he/it must leave TerminPlatnosci blank.

This principle is illustrated by the diagram below:
Diagram 1. Types of fields in the structure of FA(1) for Platnosc

3. The character fields are alphanumerical fields. Small and capital letters and digits are allowed. As a rule, the maximum number of signs is 256.

4. Polish diacritics are encoded with the use of UTF-8. Special characters such as "/", "–", "+" may be used in character fields.

5. Numeric fields are data fields intended for numbers to be calculated. Values should be provided in the form of continuous sequences of digits; no separating marks (e.g. spaces) are allowed for thousands. The only admissible decimal separator is a dot ("*.*").

6. Amounts should be rounded up to 2 decimal places, if any (e.g. 12345.56).

In P_8B, P_12_XII, KursWaluty, KursUmowny, P_8BZ, P_12Z_XII, KursWalutyZ, amounts should be rounded up to 6 decimal places, if any.

7. All negative numbers should be preceded by the negative sign ("–").

8. Dates should be entered as YYYY-MM-DD (e.g. 2022-01-10).

9. Date and time should be entered only once, i.e. in the field intended for the invoice issue date and time. The date and time format is YYYY-MM-DDTHH:MM:SS (e.g.: 2022-01-24T09:30:47Z; T standing for "Time"). For the universal time (UTC), the letter "Z" (ZULU) should be added at the end.
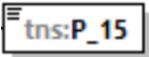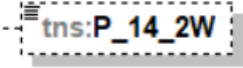
The structure also has optional fields intended for transport commencement and completion dates. A taxable person can but does not have to fill them in.

10. Tax identification numbers to be included in the structured electronic invoice should be sequences of consecutive digits or letters entered without spaces or other separators; the country code should be entered in a separate, code field.

IMPORTANT

Polish tax identification number NIP of the buyer should be provided in the field "NIP" of the element Podmiot2/DaneIdentyfikacyjne. NIP should not be provided in the field NrID. The invoice can be delivered to the buyer only if NIP is provided correctly, that is, in the NIP, not NrID field.

Symbols used in the XSD diagram:

	Sequence of elements – obligatory
	Sequence of elements – contingent
	Selection
tns:P_15	Obligatory element
tns:P_14_2W	Contingent element
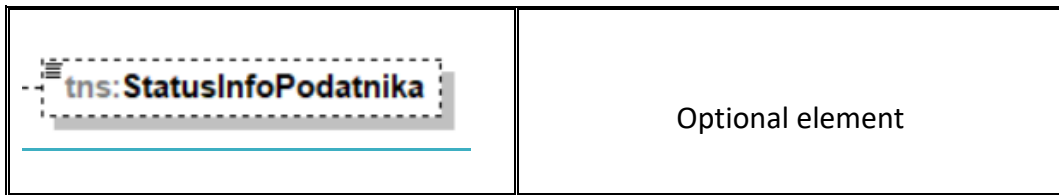
	Optional element

IMPORTANT

All contingent and optional elements contained in the graphics of this Information Guide are marked in the same way, i.e., they are provided in dotted line boxes. Obligatory elements are provided in solid line boxes.

The main diagram structure of FA(1)

The main diagram structure of FA(1) consists of the following elements: **Naglowek**, **Podmiot1**, **Podmiot2**, **Podmiot3**, **PodmiotUpowazniony**, **Fa** and **Stopka.**
Naglowek, Podmiot1, Podmiot2 and Fa are obligatory elements of FA(1). Podmiot3 and Stopka are optional elements. PodmiotUpowazniony is a contingent element.

Diagram 2. The main diagram structure for FA(1)
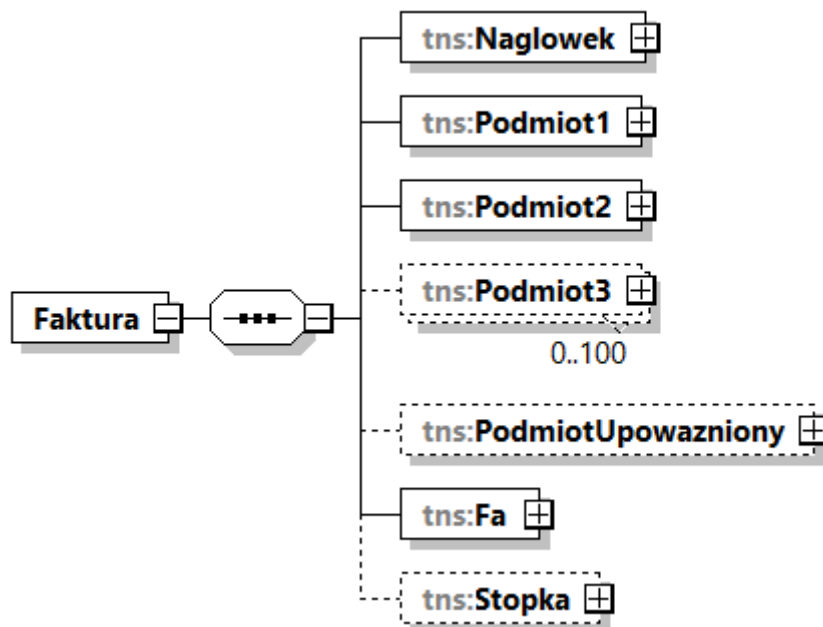
Description of the main diagram structure of FA(1)

Table 1. Description of the main diagram structure for FA(1)

Element name	Element description
Naglowek	Contains, among other things, date and time when an invoice is generated and the name of the IT system used by the taxable person.
Podmiot1	Contains information identifying the taxable person (seller).
Podmiot2	Contains information identifying the buyer of goods and/or services.
Podmiot3	Contains information identifying a third party entity/entities referred to in the invoice, other than the seller (Podmiot1) or buyer of goods and/or services (Podmiot2) [optional element].
PodmiotUpowazniony	Contains information identifying an authorized entity referred to in the invoice [contingent element].
Fa	Contains detailed information concerning the transaction documented by the invoice. This includes, among other things, component elements of the invoice determined by the statutory provisions and elements referring to, for instance, the settlement, payment and terms and conditions of the transaction.
Stopka	Contains the other information included in the invoice such as, among other things, the invoice's footer and the KRS and REGON numbers [optional element].

Naglowek of FA(1)

The structure of the element Naglowek for FA(1)

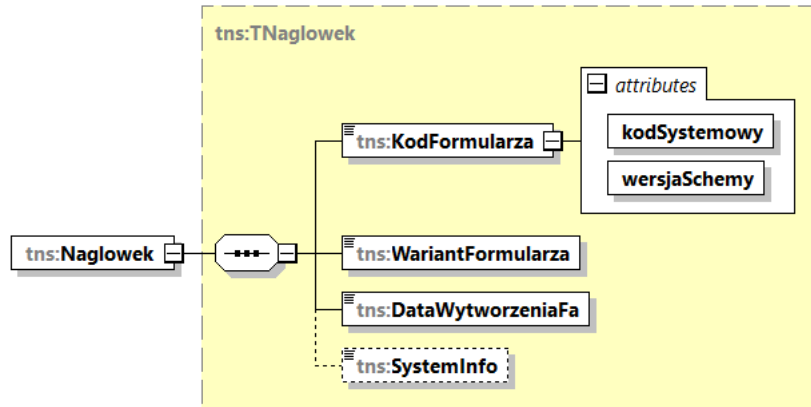Diagram 3. The structure of the element Naglowek for FA(1)

Table 2. Description of the structure of Naglowek for FA(1)

Element/field name	Field/element description
KodFormularza	This field stores two attributes of the element KodFormularza: – kodSystemowy: FA (1) – wersjaSchemy: 1-0E.
WariantFormularza	This field contains diagram designation. The current value is: 1. This is the first FA(1) schema version.
DataWytworzeniaFa	Date and time when the invoice is generated The date and time when the invoice (an xml file) is generated should be provided as YYYY-MM-DDTHH:MM:SS (e.g.: 2022-01-24T09:30:47Z; where T stands for "Time"). Note! The date provided in DataWytworzeniaFa may differ from the date provided in P_1 and the date when the invoice is actually sent to KSeF.
SystemInfo	Name of the IT system used by the taxable person [optional field]

Podmiot1 for FA(1)

IMPORTANT

Podmiot1 is an obligatory element of the structured electronic invoice. The key field in Podmiot1 whereby the taxable person can be authenticated in KSeF is NIP.

Invoices without NIP cannot be processed by KSeF.

The structure of the element Podmiot1 for FA(1)

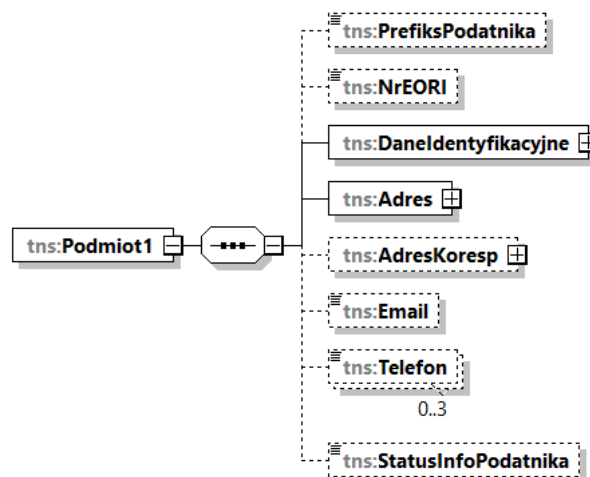Diagram 4. The structure of the element Podmiot1 for FA(1)

Table 3. Description of the structure of Podmiot1 for FA(1)

Element/field name	Field/element description
PrefiksPodatnika	The code (prefix) of an UE VAT payer to be provided in the cases described in Art. 97 sec. 10 points 2 and 3 of the Act and in the case described in Art. 136 sec. 1 point 3 of the Act [contingent field] The taxable person's country, letter code "PL" should be provided for invoices documenting: - the Intra-Community supply of goods, - the supply of services referred to in Art. 100 sec. 1 point 4 of the Act, performed for the benefit of VAT payers or legal persons not being such taxpayers, identified for the purposes of VAT, - a supply performed in a simplified triangular transaction by the second VAT payer in sequence referred to in Art. 135 sec. 1 point 4 letters b) and c) of the Act.

NrEORI	Taxable person's EORI number (number in the Economic Operators' Registration and Identification system) [optional field]
DaneIdentyfikacyjne	Element containing data identifying the taxable person (seller) such as, among other things, his/its NIP, name and surname or business name
Adres	Element containing the taxable person's address
AdresKoresp	Element containing the taxable person's address for correspondence [optional element]
Email	E-mail address of the taxable person (e.g. abc@xyz.pl) [optional field]
Telefon	Telephone number of the taxable person (e.g. 801055055) [optional field] The field Telefon can appear up to 3 times.
StatusInfoPodatnika	Status of the taxable person [optional field]. The following should the entered: - "1" – for an invoice documenting sales made by a taxable person that has gone into liquidation, - "2" – for an invoice documenting sales made by a taxable person that is undergoing a restructuring, - "3" - for an invoice documenting sales made by a taxable person that has gone bankrupt, - "4" - for an invoice documenting sales made by an inherited enterprise of a deceased natural person run by a succession manager. The taxable person may complete this field or leave it blank irrespective of whether or not he/it falls under any of the above-mentioned categories.

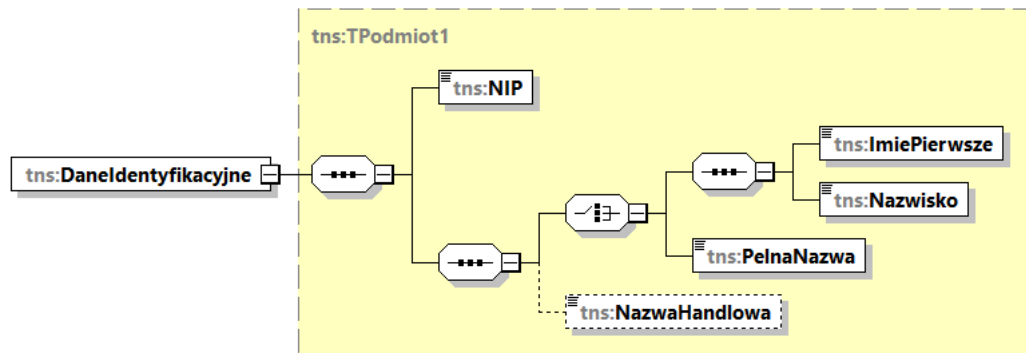Diagram 5. The structure of the element DaneIdentyfikacyjne for Podmiot1

Table 4. Description of the structure of DaneIdentyfikacyjne for Podmiot1

Field name	Field description
NIP	Tax identifier (NIP) of the taxable person Provide the number whereby the seller is identified for tax purposes (without the letter country code).
ImiePierwsze	First name of the taxable person Provide the first name (concerns taxable persons (sellers) who are natural persons).
Nazwisko	Family name of the taxable person Provide the family name (concerns taxable persons (sellers) who are natural persons).
PelnaNazwa	Full business name of the taxable person Provide the full business name (concerns taxable persons (sellers) other than natural persons).
NazwaHandlowa	Trade name of the taxable person [optional]. Name used by the seller to distinguish himself/itself from the other entities (businesses) on the market

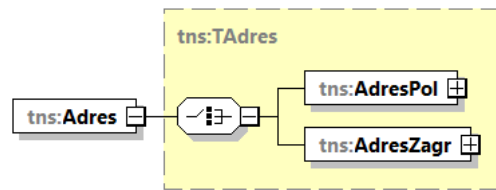Diagram 6. The structure of the element Adres for Podmiot1

Table 5. Description of the structure of Adres for Podmiot1

Element name	Element description
AdresPol	Polish address of the taxable person
AdresZagr	Foreign address of the taxable person

Diagram 7. The structure of the element AdresPol for Adres

Table 6. Description of the structure of AdresPol for Adres

Field name	Field description
KodKraju	Country code
Wojewodztwo	Name of the voivodship/province [optional field]
Powiat	Name of the powiat/county [optional field]
Gmina	Name of the municipality [optional field]

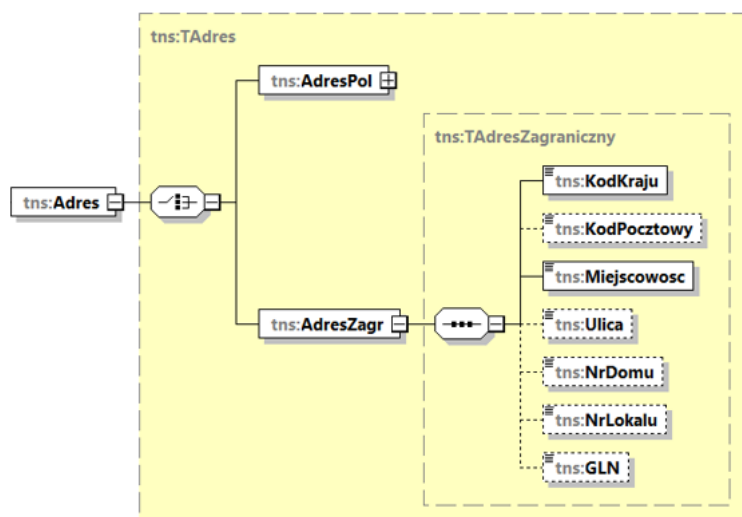|	
Ulica	Street name [contingent field]
NrDomu	Building number
NrLokalu	Apartment number [contingent field]
Miejscowosc	Name of the locality
KodPocztowy	Postal code
Poczta	Name of the post office [optional field]
GLN	Global Location Number [optional field] GLN is used to track, among other things, physical locations or functional entities of a firm. *For instance, in AdresPol of Podmiot1/Adres, GLN may mean a physical location of an object concerned (e.g. a building where a taxable person has their seat, a floor or a branch office of a firm) in the territory of the country.*

Diagram 8. The structure of the element AdresZagr for Adres

Table 7. Description of the structure of AdresZagr for Adres

Field name	Field description
KodKraju	Country code
KodPocztowy	Postal code [contingent field]

Miejscowosc	Name of the locality
Ulica	Street name [contingent field]
NrDomu	Building number [contingent field]
NrLokalu	Apartment number [contingent field]
GLN	Global Location Number [optional field] GLN is used to track, among other things, physical locations or functional entities of a firm. *For instance, in AdresZagr of Podmiot1/Adres, GLN may mean a physical location of an object concerned (e.g. a building where a taxable person has their seat, a floor or a branch office of a firm) outside of the territory of the country.*

Diagram 9. The structure of the element AdresKoresp for Podmiot1

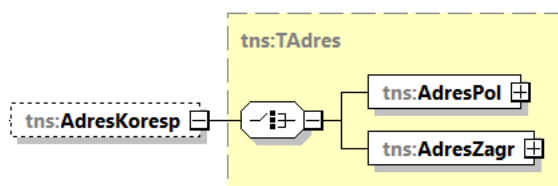Table 8. Description of the structure of AdresKoresp for Podmiot1

Element name	Element description
AdresPol	Taxable person's Polish address for correspondence
AdresZagr	Taxable person's foreign address for correspondence

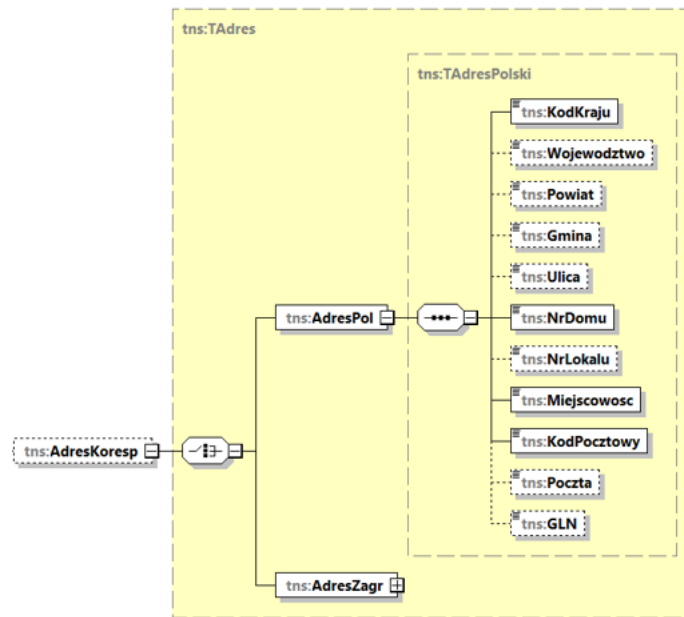Diagram 10. The structure of the element AdresPol for AdresKoresp

Table 9. The structure of AdresPol for AdresKoresp

Field name	Field description
KodKraju	Country code
Wojewodztwo	Name of the voivodship/province [optional field]
Powiat	Name of the powiat/county [optional field]
Gmina	Name of the municipality [optional field]
Ulica	Street name [optional field]
NrDomu	Building number
NrLokalu	Apartment number [optional field]
Miejscowosc	Name of the locality
KodPocztowy	Postal code
Poczta	Name of the post office [optional field]
GLN	Global Location Number [optional field] GLN is used to track, among other things, physical locations or functional entities of a firm.

	For instance, in AdresPol of Podmiot1/AdresKoresp, GLN may mean a physical location of an object concerned, a building where the taxable person's correspondence should be sent (in the territory of the country).

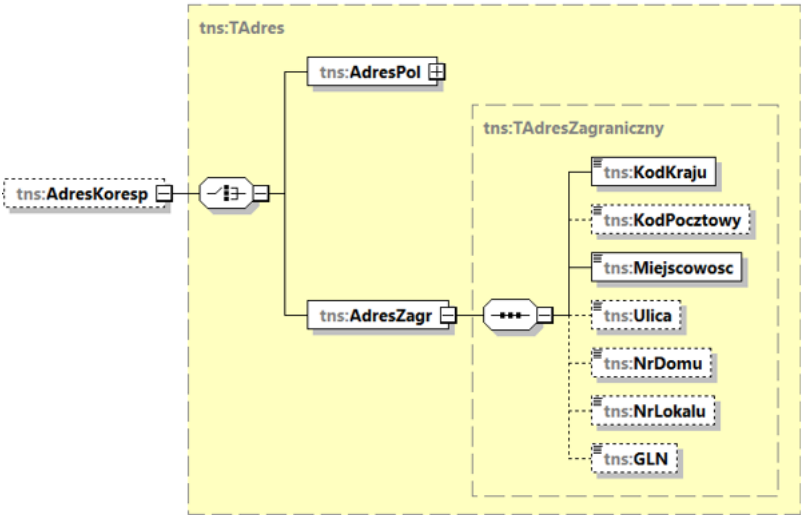Diagram 11. The structure of the element AdresZagr for AdresKoresp

Table 10. Description of the structure of AdresZagr for AdresKoresp

Field name	Field description
KodKraju	Country code
KodPocztowy	Postal code [optional field]
Miejscowosc	Name of the locality
Ulica	Street name [optional field]
NrDomu	Building number [optional field]
NrLokalu	Apartment number [optional field]
GLN	Global Location Number [optional field] GLN is used to track, among other things, physical locations or functional entities of a firm. *For instance, in AdresZagr of Podmiot1/AdresKoresp, GLN may mean a physical location of an object concerned, a*

		building where the taxable person's correspondence should be sent (outside of the territory of the country).

Example 1. How to complete the element Podmiot1 for FA(1)

Facts:

XXX Sp. z o.o. w likwidacji is a VAT taxable person registered for EU Intra-Community transactions (PL 9999999999). The company has its seat in Kraków (55-555), ul. Niebieska 16/3. The company is making an Intra-Community supply of goods to another VAT taxable person registered for EU Intra-Community transactions. To make business relations easier, the seller wants to put its contact data on the invoice. These include the telephone number (801055055) and e-mail address (podatnik@xyz.pl).

The above-mentioned information should be included in the structure as follows:

Element name	Field name	Data to be included
Podmiot1	PrefiksPodatnika	PL
Podmiot1/ DaneIdentyfikacyjne	NIP	9999999999
	PelnaNazwa	XXX Sp. z o.o. w likwidacji
Podmiot1/Adres/AdresPol	KodKraju	PL
	Ulica	Niebieska
	NrDomu	16
	NrLokalu	3
	Miejscowosc	Kraków
	KodPocztowy	55-555
Podmiot1	Email	podatnik@xyz.pl
	Telefon	801055055
	StatusInfoPodatnika	1

Podmiot2 for FA(1)

A structured electronic invoice can be issued via KSeF if the required data identifying the buyer (Podmiot2) are put on it. The required data identifying the buyer are listed in Art. 106e of the Act and in the Ordinance of the Minister of Finance on the Issuing of Invoices dated October 29th, 2021.

For instance, for simplified invoices for up to PLN 450.00, which are referred to in Art. 106e sec. 5 point 3 of the Act, it is sufficient to include the buyer's NIP. The buyer's first name, family name/business name or address are not required.

In cases where the buyer is a consumer, no NIP or NrID are put on the invoice (instead, "1" is entered in the field BrakID). The invoice should include the first name, the surname and the address of a natural person not running business activity.

The structure of Podmiot2 for FA(1)

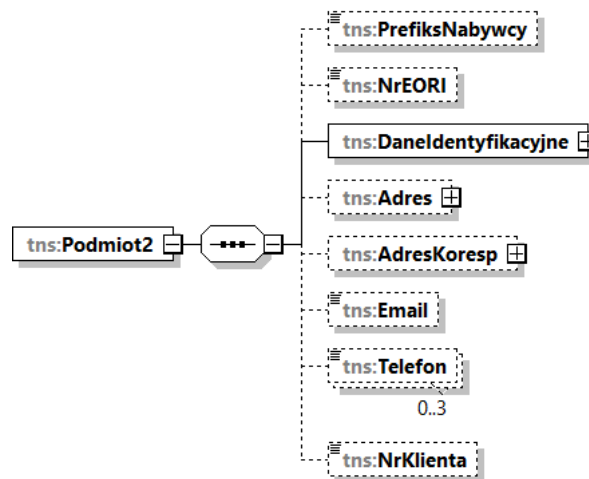Diagram 12. The structure of the element Podmiot2 for FA(1)

Table 11. Description of the structure of Podmiot2 for FA(1)

Element/field name	Element/field description
PrefiksNabywcy	Code (prefix) of the buyer registered as an EU VAT payer provided in the cases referred to in Art. 106e sec. 1 point 24 of the Act and in the case referred to in Art. 136 sec. 1 point 4 of the Act [contingent field] Provide the letter country code for invoices documenting: - an Intra-Community supply of goods,

	- the supply of services to which Art. 100 sec. 1 point 4 of the Act is applicable, to value added tax payers or legal persons not being such taxpayers, identified for the purposes of value added tax. - the supply made in the simplified scheme, Intra-Community tripartite transaction by the second VAT payer in sequence referred to in Art. 135 sec. 1 point 4 letters b) and c) of the Act.
NrEORI	EORI number of the buyer of goods (number in the Economic Operators' Registration and Identification system) [optional field]
DaneIdentyfikacyjne	Data identifying the buyer such as, among other things, NIP, first name and family name
Adres	Buyer's address – a contingent element to be completed in the cases referred to in Art. 106e sec. 5 point 3 of the Act (the so-called simplified invoice)
AdresKoresp	Buyer's address for correspondence [optional element]
Email	Buyer's e-mail address (e.g. abc@xyz.pl) [optional field]
Telefon	Buyer's telephone number (e.g. 801055055) [optional field] The field Telefon can appear up to 3 times.
NrKlienta	Client number to be provided in cases where the buyer uses it in a contract or order [optional field].

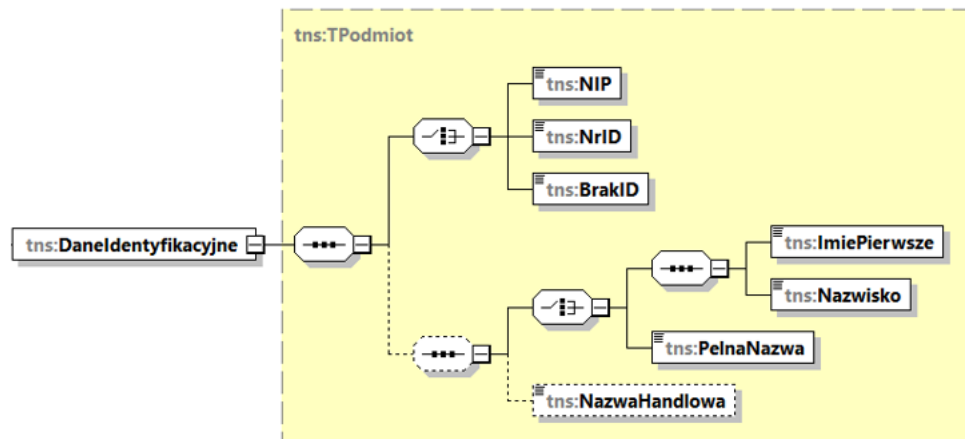Diagram 13. The structure of the element DaneIdentyfikacyjne for Podmiot2

Table 12. Description of the structure of DaneIdentyfikacyjne for Podmiot2

Field name	Field description
NIP	Buyer's NIP
	Number identifying the buyer of goods and/or services for tax purposes, used in the supply of goods and/or services.
NrID	Buyer's tax identifier other than NIP
	Provide the number identifying the buyer of goods and/or services for VAT purposes, used in the supply of goods and/or services.
	For invoices documenting simplified scheme transactions issued by the second VAT payer in sequence referred to in Art. 135 sec. 1 point 4 letter b) and c) and sec. 2 of the Act, provide the number referred to in Art. 136 sec. 1 point 4 of the Act.
	For sales to a contractor from a third country, it is sufficient to provide the number whereby the buyer of goods and/or services is identified for similar tax purposes.
	Note! Do not enter the buyer's Polish NIP in the field NrID where the field NIP is specifically designated for this purpose. Your invoice can reach the buyer only if its NIP is entered in the field NIP, not NrID.
BrakID	Entity without tax identifier

	Enter "1" if the buyer has no NIP or NrID (e.g. where he/she is a natural person not running business activity (a consumer).
	In the case described in Art. 106e sec. 5 point 2 of the Act, an invoice does not need to include the number identifying the buyer of goods and/or services for VAT or other tax purposes in the supply transaction. In such a case, enter "1" in BrakID.
ImiePierwsze	Buyer's first name
	Provide the first name of a buyer of goods and/or services who is a natural person.
Nazwisko	Buyer's family name
	Provide the family name of a buyer of goods and/or services who is a natural person.
PelnaNazwa	Buyer's full name
	Provide the full name of a buyer of goods and/or services who is not a natural person.
NazwaHandlowa	Buyer's trade name [optional field]
	Name of a buyer of goods and/or services distinguishing it from the other market participants (businesses)

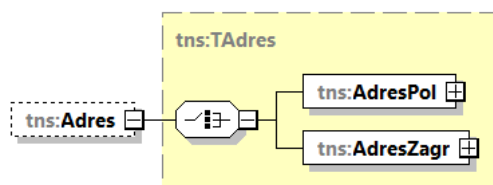Diagram 14. The structure of the element Adres for Podmiot2

Table 13. Description of the structure of Adres for Podmiot2

Element name	Element description
AdresPol	Buyer's Polish address

AdresZagr	Buyer's foreign address

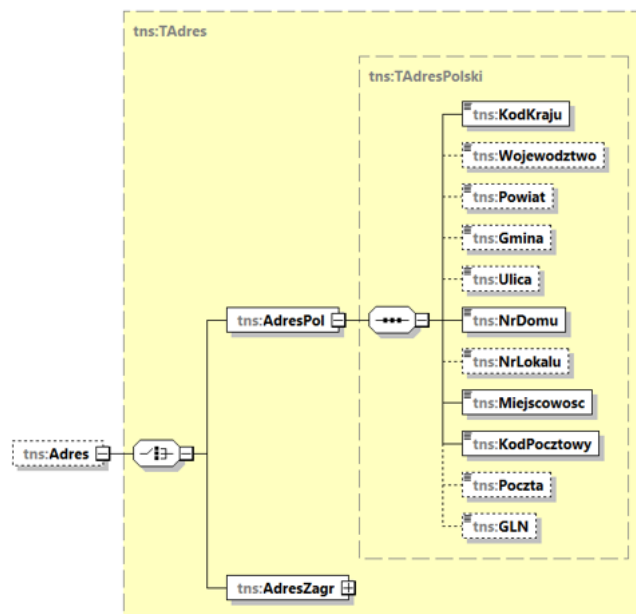Diagram 15. The structure of the element AdresPol for Adres

Table 14. Description of the structure of AdresPol for Adres

Field name	Field description
KodKraju	Country code
Wojewodztwo	Name of the voivodship/province [optional field]
Powiat	Name of the powiat/county [optional field]
Gmina	Name of the municipality [optional field]
Ulica	Street name [contingent field]
NrDomu	Building number
NrLokalu	Apartment number [contingent field]
Miejscowosc	Name of the locality
KodPocztowy	Postal code
Poczta	Name of the post office [optional field]
GLN	Global Location Number [optional field]

	GLN is used to track, among other things, physical locations or functional entities of a firm. *For instance, in AdresPol of Podmiot2/Adres, GLN may mean a physical location of an object concerned (e.g. a building where the buyer has their seat, a floor or a branch office of a firm) in the territory of the country.*

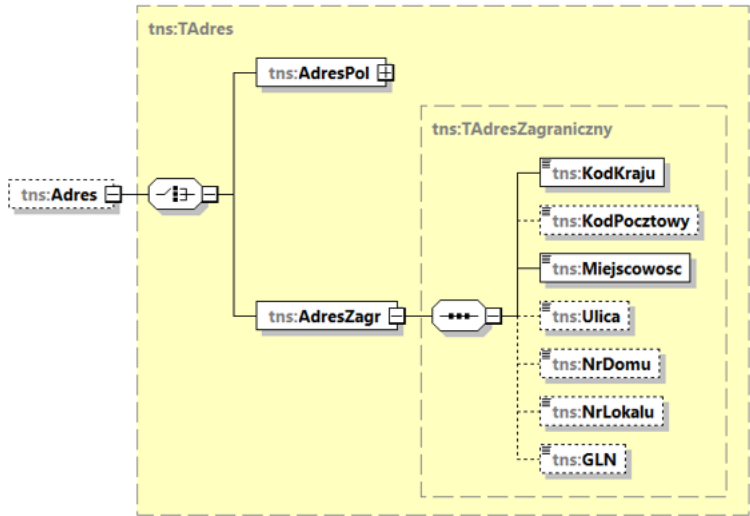Diagram 16. The structure of the element AdresZagr for Adres

Table 15. Description of the structure of AdresZagr for Adres

Field name	Field description
KodKraju	Country code
KodPocztowy	Postal code [contingent field]
Miejscowosc	Name of the locality
Ulica	Street name [contingent field]
NrDomu	Building number [contingent field]
NrLokalu	Apartment number [contingent field]
GLN	Global Location Number [optional field] GLN is used to track, among other things, physical locations or functional entities of a firm.

	For instance, in AdresZagr of Podmiot2/Adres, GLN may mean the physical location of an object concerned (e.g. a building where the buyer has their seat, a floor or a branch office of a firm) outside of the territory of the country.

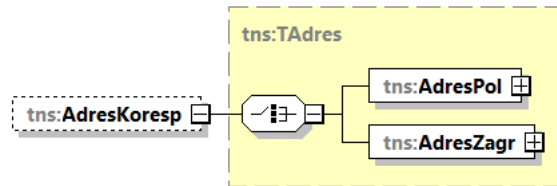Diagram 17. The structure of the element AdresKoresp for Podmiot2

Table 16. Description of the structure of AdresKoresp for Podmiot2

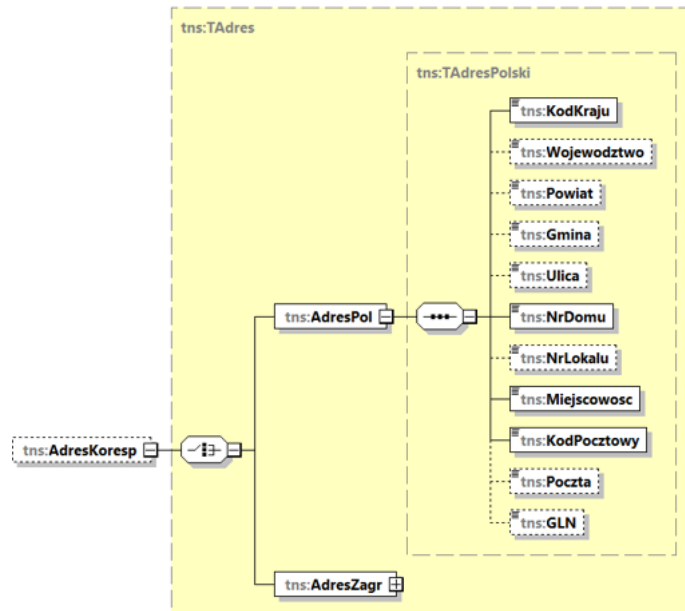| Element name	Element description
AdresPol	Buyer's Polish address for correspondence
AdresZagr	Buyer's foreign address for correspondence

Diagram 18. The structure of the element AdresPol for AdresKoresp

Table 17. Description of the structure of AdresPol for AdresKoresp

Field name	Field description
KodKraju	Country code
Wojewodztwo	Name of the voivodship/province [optional field]
Powiat	Name of the powiat/county [optional field]
Gmina	Name of the municipality [optional field]
Ulica	Street name [optional field]
NrDomu	Building number
NrLokalu	Apartment number [optional field]
Miejscowosc	Name of the locality
KodPocztowy	Postal code
Poczta	Name of the post office [optional field]
GLN	Global Location Number [optional field] GLN is used to track, among other things, physical locations or functional entities of a firm. *For instance, in AdresPol of Podmiot2/AdresKoresp, GLN may mean a physical location of an object concerned, a building where the buyer's correspondence should be sent (in the territory of the country).*

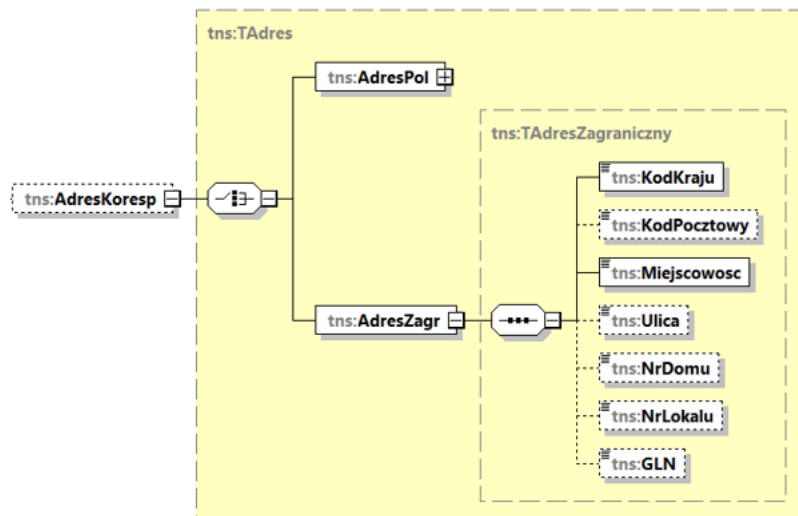Diagram 19. The structure of the element AdresZagr for AdresKoresp

Table 18. Description of the structure of AdresZagr for AdresKoresp

Field name	Field description
KodKraju	Country code
KodPocztowy	Postal code [optional field]
Miejscowosc	Name of the locality
Ulica	Street name [optional field]
NrDomu	Building number [optional field]
NrLokalu	Apartment number [optional field]
GLN	Global Location Number [optional field] GLN is used to track, among other things, physical locations or functional entities of a firm. *For instance, in AdresZagr of Podmiot2/AdresKoresp, GLN may mean a physical location of an object concerned, a building where the buyer's correspondence should be sent (outside of the territory of the country).*

Example 2. How to complete the element Podmiot2 for FA(1)

Facts:

A VAT payer provided a translation service to XXX Sp. z o. o., a company with its seat in Wrocław (46-666), ul. Pomarańczowa 5. The buyer's VAT identifier (NIP) is 1111111111. In order to make the transaction run smoothly the buyer was assigned a client number (KL/128/2022). The amount invoiced did not exceed PLN 450 gross. The seller documented the transaction by a so-called simplified invoice.

The above-mentioned information should be included in Podmiot2 as follows:

Element name	Field name	Data to be included
Podmiot2/DaneIdentyfikacyjne	NIP	1111111111
Podmiot2	NrKlienta	KL/128/2022

Note!

According to Art. 106e sec. 5 point 3 of the Act, in the case at hand the invoice does not need to include, among other things, the name and address of the buyer. It is sufficient to put the buyer's tax identification number in Podmiot2. Optionally, the client's number can be provided.

Podmiot3 for FA(1)

The optional element Podmiot3 is intended for data of all third party entities referred to in the invoice, other than these included in Podmiot1 and Podmiot2. This is in line with the established practice according to which a taxable person may but is not obliged to put on the invoice the data of, for instance, the payer or recipient of the goods (applicable, in particular, to purchases made by local government entities). In element Podmiot3, the taxable person may also provide the data of the factor or – in the case of a consolidation of business entities – the data of, for instance, the company taken over.

The element Podmiot3 can appear up to 100 times in the structure, so the data of many third party entities can be put on one invoice.

The structure of the element Podmiot3 for FA(1)

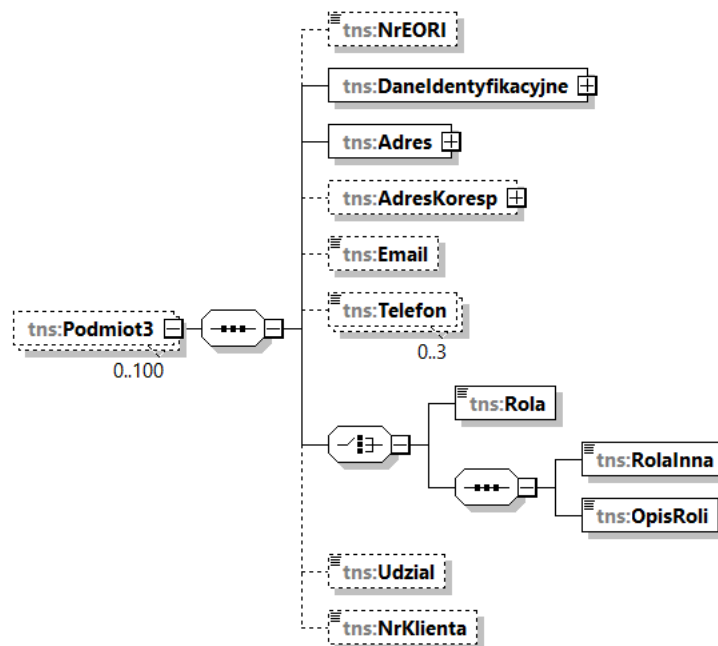Diagram 20. The structure of the element Podmiot3 for FA(1)

Table 19. Description of the structure of Podmiot3 for FA(1)

Element/field name	Element/field description
NrEORI	EORI number of the buyer of goods (number in the Economic Operators' Registration and Identification system) [optional field]
DaneIdentyfikacyjne	Element containing data identifying the third party entity such as, among other things, their NIP, name and surname or business name
Adres	Element containing the address of the third party entity
AdresKoresp	Element containing the third party entity's address for correspondence [optional element]
Email	E-mail address of the third party entity (e.g. abc@xyz.pl) [optional field]
Telefon	Telephone number of the third party entity (e.g. 801055055) [optional field] The field Telefon can appear up to 3 times.
Rola	Role of the third party entity: The following should be entered: - "1"- Factor – for invoices containing data of the factor,

	- "2"- Recipient – for invoices containing data of the buyer's divisions, branch offices or entities financed by the state/local government budget [*jednostka budżetowa*], which – in the meaning of the Act – are not buyers themselves, - "3"- Original entity – for invoices containing data of an entity that has been acquired by the taxable person or transformed, making the supply of goods and/or services (except for the cases referred to in Art. 106j sec. 2 point 3 of the Act, where these data are provided in Podmiot1K), - "4"- Additional buyer – for invoices containing data of other buyers (other than these listed in Podmiot2), - "5"- Invoice issuer – for invoices containing data of an entity issuing these invoices on behalf of the taxable person. - "6"- Entity making the payment – for invoices containing data of an entity making the payment in place of the buyer. For invoices containing data of a third party entity other than any of the entities defined under fields 1-6 above, the filed Rola should be left blank. In such a case the taxable person fills in the fields RolaInna and OpisRoli. Note! Role "5" – "Invoice issuer" is not applicable in cases where: - the invoice is issued by the buyer, - the invoice is issued by a bailiff, an enforcement authority or a tax representative (data concerning these entities are provided in PodmiotUpowazniony, not in Podmiot3). Note! For self-billing, buyer's data should be provided in Podmiot2. The invoice should include the annotation: "self-billing" ("1" should be entered in Fa/Adnotacje/P_17).
RolaInna	Tag of another entity For invoices containing data of a third party entity other than any of the entities listed in the field Rola, enter "1" – another entity. If the role of the third party entity (being the sole third party entity) is specified in the field Rola, the field RolaInna should be left blank.
OpisRoli	Description of the role of an entity - applicable in cases where "1" – another entity – is entered in the field RolaInna.

	If the role of the third party entity (being the sole third party entity), is specified in the field Rola, the field OpisRoli should be left blank.
Udzial	Share of additional buyer

Provide the percentage share of additional buyer. The percentage share of additional buyer specified in Podmiot2 is a percentage share complementing the shares of other additional buyers, so that the total of all the shares represents 100%. If this field is left blank, it is assumed that the shares of all the buyers put on the invoice are equal [optional field].

Note!
A share can be provided only if "4" is entered in the field Rola. |
| NrKlienta | Client number, if used by the third party entity in a contract or order [optional field]. |

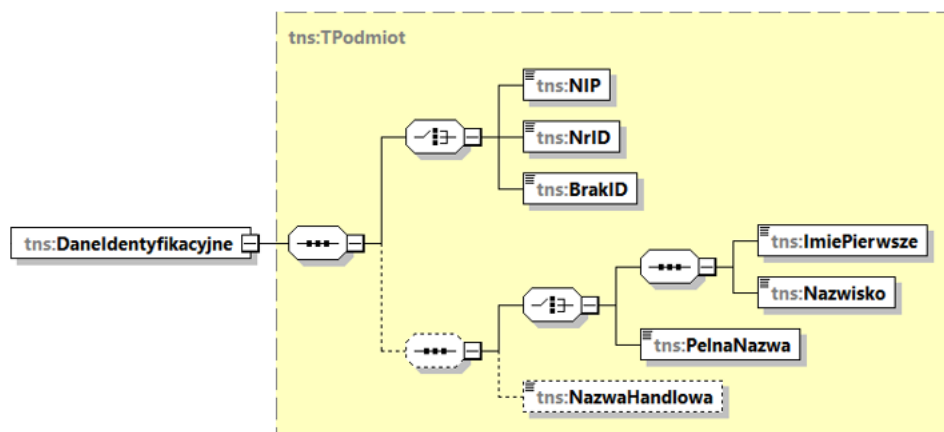Diagram 21. The structure of the element DaneIdentyfikacyjne for Podmiot3

Table 20. Description of the structure of DaneIdentyfikacyjne for Podmiot3

Field name	Field description
NIP	Tax identifier NIP of the third party entity
NrID	Tax identifier of the third party entity other than NIP
BrakID	Third party entity with no tax identifier

	Enter "1" if the third party entity has no NIP or NrID.
ImiePierwsze	First name of the third party entity
	Provide the first name (concerns third party entities being natural persons).
Nazwisko	Family name of the third party entity
	Provide the family name (concerns third party entities being natural persons).
PelnaNazwa	Full name of the third party entity
	Provide the full name (concerns third party entities other than natural persons).
NazwaHandlowa	Trade name of the third party entity [optional field]
	Name used by the third party entity referred to in the invoice to distinguish itself from the other entities (firms) on the market.

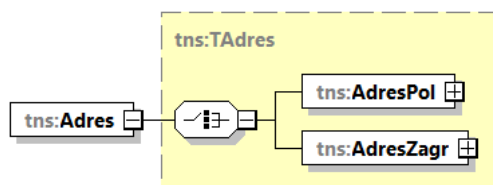Diagram 22. The structure of the element Adres for Podmiot3

Table 21. Description of the structure of Adres for Podmiot3

Element name	Element description
AdresPol	Polish address of the third party entity
AdresZagr	Foreign address of the third party entity

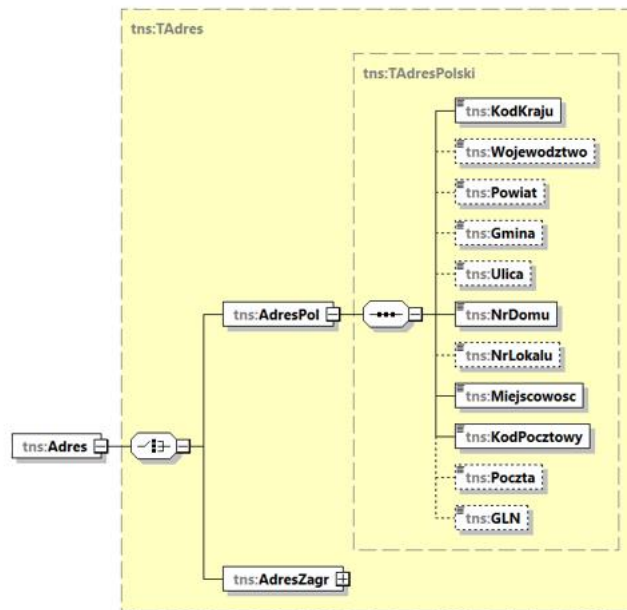Diagram 23. The structure of the element AdresPol for Adres

Table 22. Description of the structure of AdresPol for Adres

Field name	Field description
KodKraju	Country code
Wojewodztwo	Name of the voivodship / province [optional field]
Powiat	Name of the powiat / county [optional field]
Gmina	Name of the municipality [optional field]
Ulica	Street name [contingent field]
NrDomu	Building number
NrLokalu	Apartment number [contingent field]
Miejscowosc	Name of the locality
KodPocztowy	Postal code
Poczta	Name of the post office [optional field]
GLN	Global Location Number [optional field]

| | GLN is used to track, among other things, physical locations or functional entities of a firm.

For instance, in AdresPol of Podmiot3/Adres, GLN may mean a physical location of an object concerned (e.g. a building where the third party entity has its seat, a floor or a branch office of a firm) in the territory of the country. |

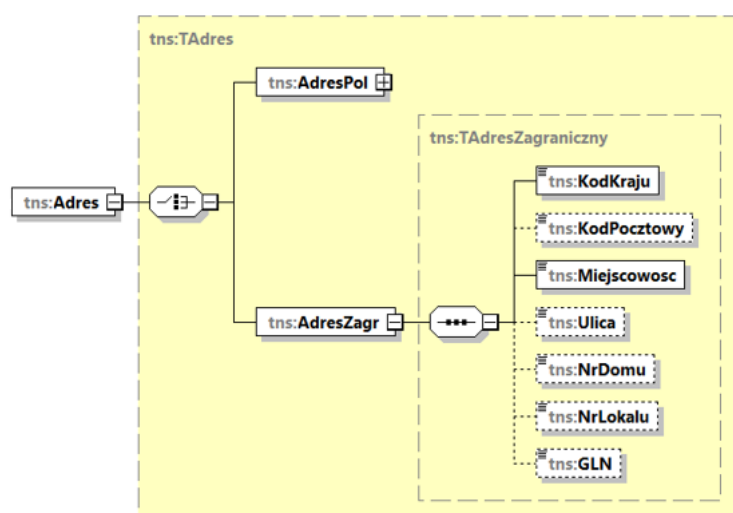Diagram 24. The structure of the element AdresZagr for Adres

Table 23. Description of the structure of AdresZagr for Adres

Field name	Field description
KodKraju	Country code
KodPocztowy	Postal code [contingent field]
Miejscowosc	Name of the locality
Ulica	Street name [contingent field]
NrDomu	Building number [contingent field]
NrLokalu	Apartment number [contingent field]
GLN	Global Location Number [optional field]

GLN is used to track, among other things, physical locations or functional entities of a firm. |

	For instance, in AdresZagr of Podmiot3/Adres, GLN may mean a physical location of an object concerned (e.g. a building where the third party entity has its seat, a floor or a branch office of a firm) outside of the territory of the country.

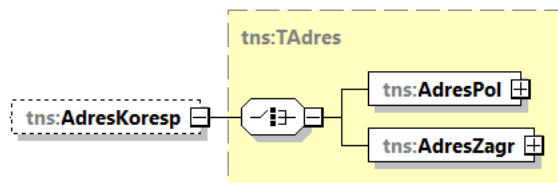Diagram 25. The structure of the element AdresKoresp for Podmiot3

Table 24. Description of the structure of AdresKoresp for Podmiot3

Element name	Element description
AdresPol	Polish address for correspondence of the third party entity
AdresZagr	Foreign address for correspondence of the third party entity

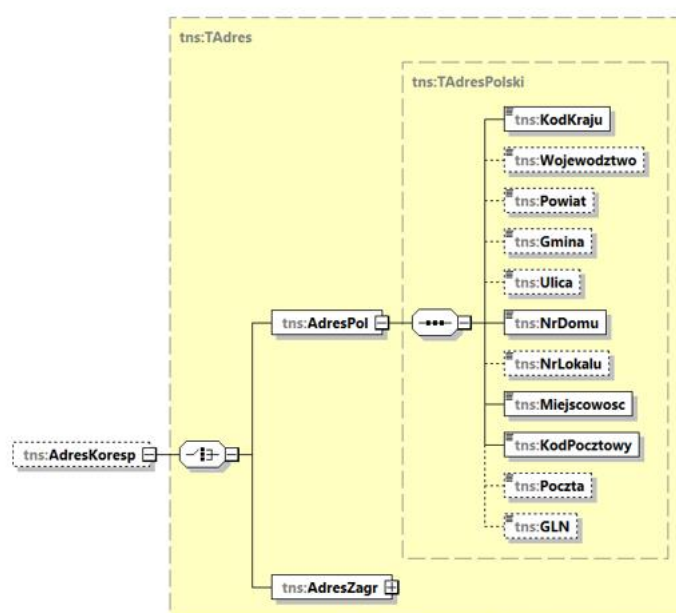Diagram 26. The structure of the element AdresPol for AdresKoresp

Table 25. Description of the structure of AdresPol for AdresKoresp

Field name	Field description
KodKraju	Country code
Wojewodztwo	Name of the voivodship / province [optional field]
Powiat	Name of the powiat / county [optional field]
Gmina	Name of the municipality [optional field]
Ulica	Street name [optional field]
NrDomu	Building number
NrLokalu	Apartment number [optional field]
Miejscowosc	Name of the locality
KodPocztowy	Postal code
Poczta	Name of the post office [optional field]
GLN	Global Location Number [optional field] GLN is used to track, among other things, physical locations or functional entities of a firm. *For instance, in AdresPol of Podmiot3/AdresKoresp, GLN may mean a physical location of an object concerned, a building where the third party entity's correspondence should be sent (in the territory or the country).*

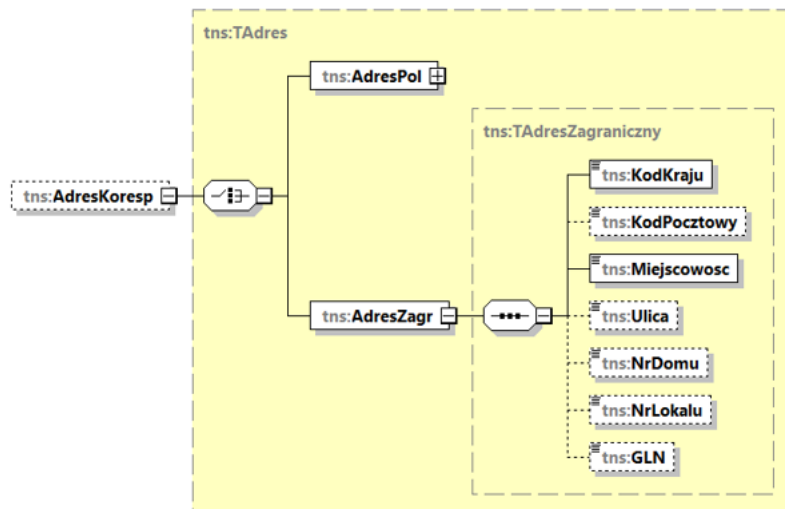Diagram 27. The structure of the element AdresZagr for AdresKoresp

Table 26. Description of the structure of AdresZagr for AdresKoresp

Field name	Field description
KodKraju	Country code
KodPocztowy	Postal code [optional field]
Miejscowosc	Name of the locality
Ulica	Street name [optional field]
NrDomu	Building number [optional field]
NrLokalu	Apartment number [optional field]
GLN	Global Location Number [optional field] GLN is used to track, among other things, physical locations or functional entities of a firm. *For instance, in AdresZagr of Podmiot3/AdresKoresp, GLN may mean a physical location of an object concerned, a building where the third party entity's correspondence should be sent (outside of the territory or the country).*

Example 3. How to complete the element Podmiot3 for FA(1)

Facts:

A VAT payer sells:

- XXX Sp. z o.o. (NIP 9999999999), a company with its seat at (88-888) Warsaw, ul. Szara 10, a 60% share in the ownership title of a motor vehicle, and

- XZZ Sp. z o.o. (NIP 7777777777), a company with its seat in Katowice (99-999), ul. Fioletowa 20, a 40% share in the ownership title of the motor vehicle referred to above.

The seller puts on the invoice data of the two buyers.

Note!

The taxable person decides whose data to put on the invoice in Podmiot2 (i.e. XXX Sp. z o.o. or XZZ Sp. z o.o.).

If he/it puts the data of XXX Sp. z o.o. in Podmiot2, then he/it should put the data of XZZ Sp. z o.o. in Podmiot3. In Udzial he/it enters 40 (i.e. the share in the ownership title of the motor vehicle bought). Udzial is an optional field. If it is left blank, it is assumed that the shares of the buyers put on the invoice are equal.

In the case at hand (where the data of XXX Sp. z o.o. are entered in Podmiot2), Podmiot3 should be filled in as follows:

Element name	Field name	Data to be included
Podmiot3/ DaneIdentyfikacyjne	NIP	7777777777
	PelnaNazwa	XZZ Sp. z o.o.
Podmiot3/Adres/AdresPol	KodKraju	PL
	Ulica	Fioletowa
	NrDomu	20
	Miejscowosc	Katowice
	KodPocztowy	99-999
Podmiot3	Rola	4
	Udzial	40

If the taxable person (invoice issuer) enters the data of XZZ Sp. z o.o. in Podmiot2, then, in Podmiot3, he/it should enter the data of XXX Sp. z o.o. In Udzial, he/it should enter 60 (i.e. the share in the ownership title of the vehicle XXX Sp. z o.o. is buying).

Example 4. How to complete the element Podmiot3 for FA(1)

Facts:

A VAT payer sells goods to XXX Sp. z o.o. The recipient of the goods is XXX1, the buyer's branch office with its seat in Zabrze (88-888), ul. Zielona 17 (NIP 9999999999). The payer is LMN Sp. z o.o., a company with its seat in Chorzów (11-111), ul. Niebieska 13 (NIP 3333333333). The seller puts the data of the recipient and the payer on the invoice.

Note!

The buyer's data should be entered in Podmiot2. The element Podmiot3 can appear, for instance, twice, i.e. the invoice contains the data of the recipient of the goods and the payer (the structured electronic invoice can contain the data of up to 100 third party entities).

For the two third party entities put on the invoice, the element Podmiot3 should be completed as follows:

Element name	Field name	Data to be included
Podmiot3/ DaneIdentyfikacyjne	NIP	9999999999
	PelnaNazwa	XZZ SA
Podmiot3/Adres/AdresPol	KodKraju	PL
	Ulica	Zielona
	NrDomu	17
	Miejscowosc	Zabrze
	KodPocztowy	88-888
Podmiot3	Rola	2

Element name	Field name	Data to be included
Podmiot3/ DaneIdentyfikacyjne	NIP	3333333333
	PelnaNazwa	LMN Sp. z o.o.
Podmiot3/Adres/AdresPol	KodKraju	PL
	Ulica	Niebieska
	NrDomu	13
	Miejscowosc	Chorzów
	KodPocztowy	11-111

Podmiot3	Rola	6

PodmiotUpowazniony for FA(1)

PodmiotUpowazniony is a contingent field which means that information concerning an authorized entity (tax representative, court-appointed executive officer or execution authorities), for which it is intended, is put on the invoice, if the prerequisites listed in Art. 106c and Art. 106d of the Act are fulfilled.

According to Art. 106c of the Act, an invoice documenting the supply of goods in execution procedure in respect of which tax liability arises for the debtor, is issued in the name and on behalf of the debtor by:

1) the execution authorities referred to in the Act of June 17th, 1966 on Execution Proceedings in Administration[5];
2) court-appointed executive officers performing execution acts in the meaning of the Civil Procedure Code[6].

According to Art. 106e sec. 1 point 20 of the Act, such an invoice should contain the name and address of the execution authority or first name, family name and address of the court-appointed executive officer; in the field intended for the taxable person, the first name, family name and address of the debtor should be entered.

Podmiot1 should then include the following information: data of the taxable person – the debtor; Podmiot2 should include the data of the buyer; and PodmiotUpowazniony should include the data of the court-appointed executive officer or execution authority.

According to Art. 106d sec. 2 of the Act, invoices may be issued in the name and on behalf of the taxable person by a third party authorized by this person – in particular the tax representative referred to in Art. 18a of the Act.

According to Art. 106e sec. 1 point 21 of the Act, invoices issued in the name and on behalf of the taxable person by his/its tax representative should contain the business name or first name and family name of the tax representative, his/its address and tax identification number.

So, Podmiot1 should include the data of the taxable person, Podmiot2 – the buyer's data and PodmiotUpowazniony – the data of the tax representative.

For PodmiotUpowazniony, at least the following fields must be filled in: DaneIdentyfikacyjne, Adres and RolaPU. The structured electronic invoice should also include the tax identification numbers (NIP) of the tax representative, the court-appointed executive officer and the execution authority.

---

[5] Journal of Laws of 2020, item 1427, as amended
[6] Act dated November 17th, 1964 – Code of Civil Procedure (Journal of Laws of 2021, item 1805, as amended)

The structure of the element PodmiotUpowazniony for FA(1)

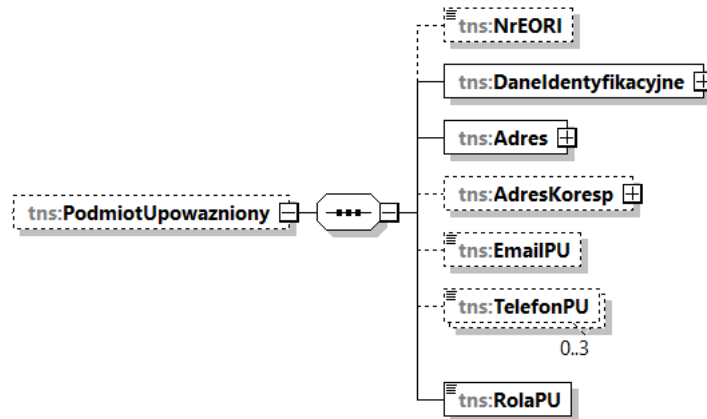Diagram 28. The structure of PodmiotUpowazniony for FA(1)

Table 27. Description of the structure of PodmiotUpowazniony for FA(1)

Field/element name	Field/element description
NrEORI	EORI number of the authorized entity (number in the Economic Operators' Registration and Identification system) [optional field]
DaneIdentyfikacyjne	Element containing data identifying the authorized entity, such as, among other things, NIP, first name and surname or business name
Adres	Element containing the address of the authorized entity
AdresKoresp	Element containing the authorized entity's address for correspondence [optional field].
EmailPU	E-mail address of the authorized entity (e.g. abc@xyz.pl) [optional field]
TelefonPU	Telephone number of the authorized entity (e.g. 801055055) [optional field] The field TelefonPU can appear up to 3 times.
RolaPU	Role of the authorized entity issuing the invoice Please enter: - "1" – Execution authority – in the case where Art. 106c point 1 of the Act is applicable,

	- "2" – Executive officer – in the case where Art. 106c point 2 of the Act is applicable, - "3" – Tax representative – in the case where the invoice contains data concerning the tax representative referred to in Art. 18a – 18d of the Act.

Diagram 29. The structure of the element DaneIdentyfikacyjne for PodmiotUpowazniony
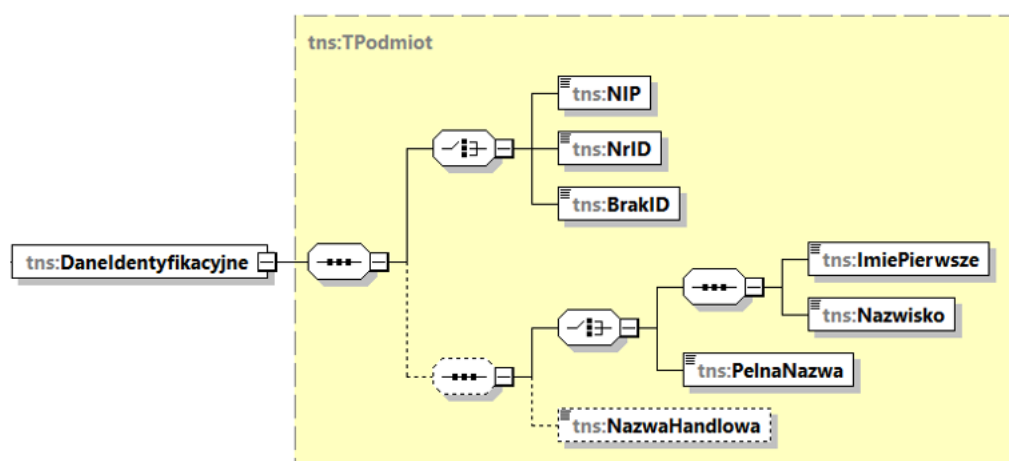

Table 28. Description of the structure of DaneIdentyfikacyjne for PodmiotUpowazniony

Field name	Field description
NIP	Tax identifier (NIP) of the authorized entity Note! Without NIP it is not possible to verify the entity's authorization to issue the invoice on behalf of the taxable person, and without such verification no structured electronic invoice can be issued.
NrID	Tax identifier of the authorized entity other than NIP Note! The structure of FA(1) contains the field NrID; however, in cases where the invoice is issued by the authorized

Element name	Element description
	entity, the tax identification number NIP of this entity must be provided.
BrakID	Authorized entity without tax identifier

Enter "1" if the authorized entity has no NIP or NrID.

Note!
The structure of FA(1) contains the field BrakID; however, in cases where the invoice is issued by the authorized entity, the tax identification number NIP of this entity must be provided. |
| ImiePierwsze | First name of the authorized entity

Provide the first name of the authorized entity (concerns authorized entities being natural persons). |
| Nazwisko | Family name of the authorized entity

Provide the family name of the authorized entity (concerns authorized entities being natural persons). |
| PelnaNazwa | Full name of the authorized entity

Provide the full name of the authorized entity (concerns authorized entities other than natural persons). |
| NazwaHandlowa | Trade name of the authorized entity [optional field]

Name used by the authorized entity to distinguish itself from the other entities (firms) on the market. |

Diagram 30. The structure of the element Adres for PodmiotUpowazniony
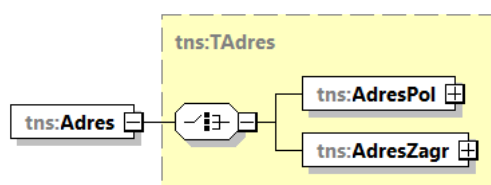
Table 29. Description of the structure of Adres for PodmiotUpowazniony

Element name	Element description

AdresPol	Polish address of the authorized entity
AdresZagr	Foreign address of the authorized entity

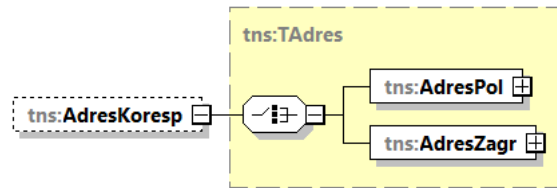Diagram 31. The structure of the element AdresPol for Adres
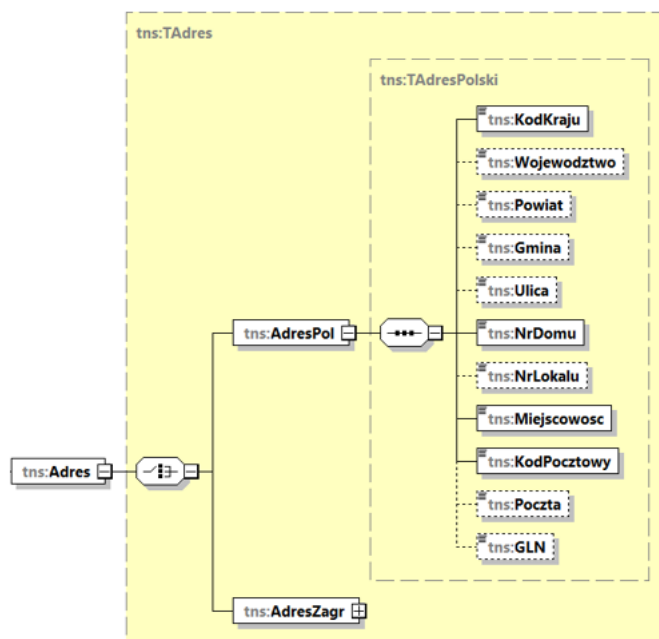
Table 30. Description of the structure of AdresPol for Adres

Field name	Field description
KodKraju	Country code
Wojewodztwo	Name of the voivodship / province [optional field]
Powiat	Name of the powiat /county [optional field]
Gmina	Name of the municipality [optional field]
Ulica	Street name [contingent field]
NrDomu	Building number
NrLokalu	Apartment number [contingent field]
Miejscowosc	Name of the locality
KodPocztowy	Postal code

Poczta	Name of the post office [optional field]
GLN	Global Location Number [optional field] GLN is used to track, among other things, physical locations or functional entities of a firm. *For instance, in AdresPol of PodmiotUpowazniony/Adres, GLN may mean a physical location of an object concerned (e.g. a building where an authorized entity has their seat) in the territory of the country.*

Diagram 32. The structure of the element AdresZagr for Adres
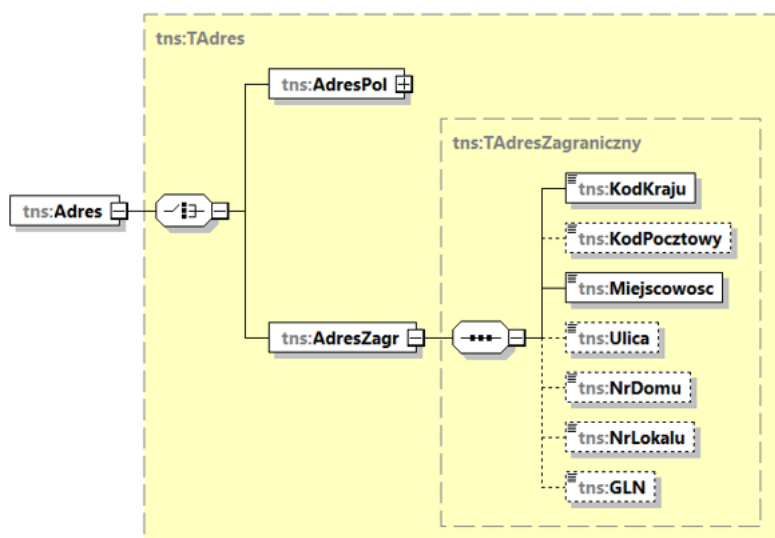
Table 31. Description of the structure of AdresZagr for Adres

Field name	Field description
KodKraju	Country code
KodPocztowy	Postal code [contingent field]
Miejscowosc	Name of the locality
Ulica	Street name [contingent field]
NrDomu	Building number [contingent field]
NrLokalu	Apartment number [contingent field]

GLN	Global Location Number [optional field] GLN is used to track, among other things, physical locations or functional entities of a firm.

Diagram 33. The structure of the element AdresKoresp for PodmiotUpowazniony

Table 32. Description of the structure of AdresKoresp for PodmiotUpowazniony

Element name	Element description
AdresPol	Polish address for correspondence of the authorized entity
AdresZagr	Foreign address for correspondence of the authorized entity

Diagram 34. The structure of the element AdresPol for AdresKoresp
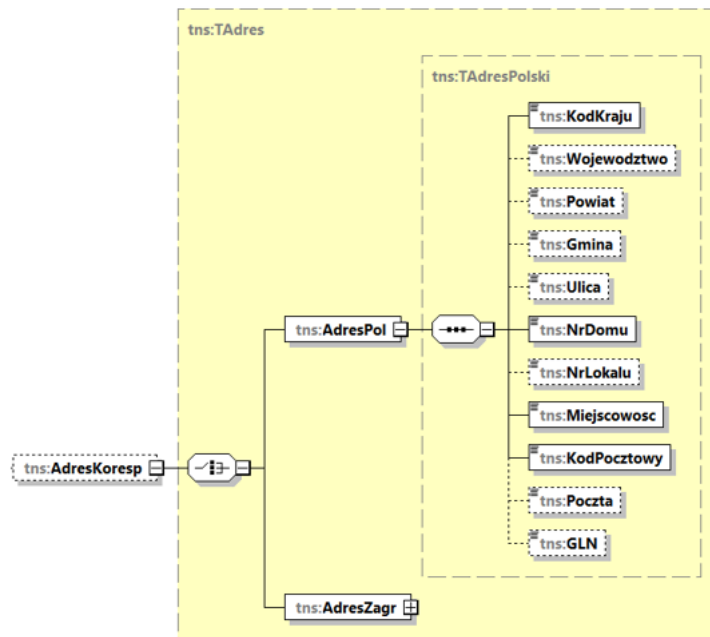
Table 33. Description of the structure of AdresPol for AdresKoresp

Field name	Field description
KodKraju	Country code
Wojewodztwo	Name of the voivodship / province [optional field]
Powiat	Name of the powiat /county [optional field]
Gmina	Name of the municipality [optional field]
Ulica	Street name [optional field]
NrDomu	Building number
NrLokalu	Apartment number [optional field]
Miejscowosc	Name of the locality
KodPocztowy	Postal code
Poczta	Name of the post office [optional field]
GLN	Global Location Number [optional field] GLN is used to track, among other things, physical locations or functional entities of a firm. *For instance, in AdresPol of PodmiotUpowazniony/AdresKoresp, GLN may mean a physical location of an object concerned, a building where the authorized entity's correspondence should be sent (in the territory of the country).*

Diagram 35. The structure of the element AdresZagr for AdresKoresp
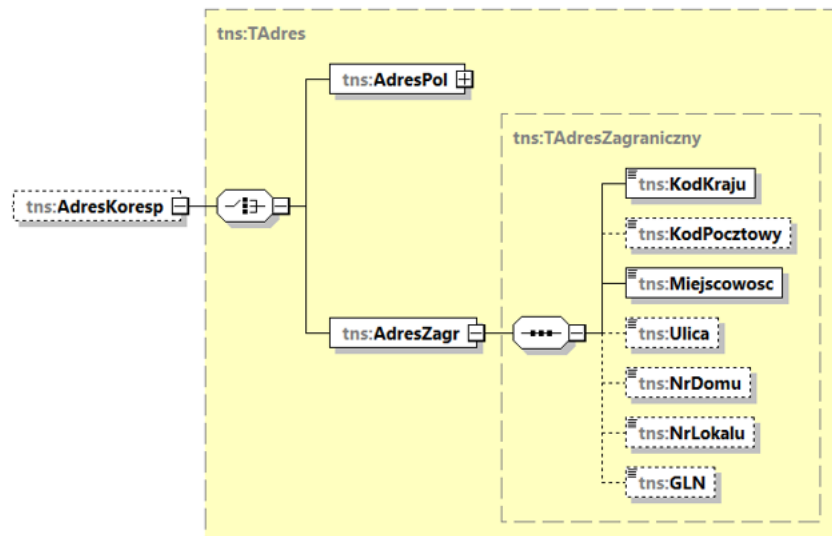
Table 34. Description of the structure of AdresZagr for AdresKoresp

Field name	Field description
KodKraju	Country code
KodPocztowy	Postal code [optional field]
Miejscowosc	Name of the locality
Ulica	Street name [optional field]
NrDomu	Building number [optional field]
NrLokalu	Apartment number [optional field]
GLN	Global Location Number [optional field] GLN is used to track, among other things, physical locations or functional entities of a firm. *For instance, in AdresZagr of PodmiotUpowazniony/AdresKoresp, GLN may mean a physical location of an object concerned, a building where the authorized entity's correspondence should be sent (outside of the territory of the country).*

Example 5. How to complete the element PodmiotUpowazniony for FA(1)

Facts:

A taxable person with its seat in Switzerland who carries out business activity taxable in Poland and is registered as a VAT payer, sells goods to another taxable person. The seller has appointed a tax representative. The tax representative issues an invoice for and on behalf of the seller. The tax representative (Jan Kowalski) has tax identification number NIP 5555555555; his place of residence is Wrocław 77-777, ul. Błękitna 19.

PodmiotUpowazniony should be completed as follows:

Element name	Field name	Data to be included
PodmiotUpowazniony/ DaneIdentyfikacyjne	NIP	5555555555
	ImiePierwsze	Jan
	Nazwisko	Kowalski
PodmiotUpowazniony/ Adres/AdresPol	KodKraju	PL
	Ulica	Błękitna
	NrDomu	19
	Miejscowosc	Wrocław
	KodPocztowy	77-777
PodmiotUpowazniony	RolaPU	3

Fa for FA(1)

In Fa, the sales and tax amounts are provided in the currency of the invoice, except for the fields containing tax amounts translated according to Art. 31a in conjunction with Art. 106e sec. 11 of the Act.

IMPORTANT

If an amended invoice is issued, all corrected amounts should be provided as at the date following the correction. For taxable bases, tax amounts and gross invoiced amounts, the difference between the original value and value after correction should be provided.

The structure of the element Fa for FA(1)

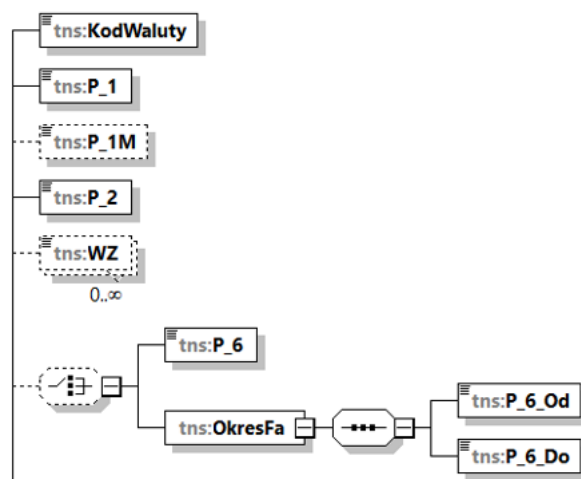Diagram 36. The structure of the element Fa (from KodWaluty to P_6_Do).

Table 35. Description of the structure of Fa (from KodWaluty to P_6_Do).

Field name	Field description
KodWaluty	Three-letter currency code (ISO-4217) used in the cases referred to in Art. 31a of the Act The three-letter currency code (ISO-4217) is provided in the cases referred to in Art. 31a of the Act. For PLN invoices provide the three-letter currency code "PLN".
P_1	Date of issue subject to Art. 106na sec. 1 of the Act Provide the invoice issue date. If the invoice issue date provided in P_1 differs from the date on which the invoice is actually sent to KSeF, as the invoice issue date is considered the date on which the invoice is actually sent to KSeF pursuant to Art. 106na sec. 1 of the Act. *For instance:* *In the field P_1, the taxable person entered 2022-01-15, but sent the invoice to KSeF on 2022-01-16.* *According to Art. 106na sec. 1 of the Act, despite that the date entered in P_1 is January 15th, 2022, the invoice issue date is January 16th, 2022.* *This information is key to establishing whether or not the invoice has been issued in a timely manner.*

	Note! For output and input tax records, the date on which a structured electronic invoice is issued and received (DataWystawienia and DataZakupu, respectively) is the date referred to Art. 106na sec. 1 of the Act.
P_1M	The place of issue of the invoice [optional field]
P_2	Subsequent invoice number identifying the invoice, assigned in one or more series **Note!** The subsequent invoice number referred to in P_2 should not be mistaken for the number identifying the invoice in KSeF. These are two different numbers.
WZ	Number of the *goods issued note* (WZ) related to the invoice [optional field] This field can appear an unlimited number of times in the structure.
P_6	Date on which the supply of goods and/or services is completed or date on which the payment referred to in art. 106b sec. 1 point 4 of the Act is made, if any and different from the invoice issue date. **Note!** To be filled in in cases where the date is the same for all invoice items. If the dates of sale are different for individual invoice items, the field P_6A should be filled in.
OkresFa	Period referred to in the first sentence of Art. 19a sec. 3 and in sec. 4 and sec. 5 point 4 of the Act, included in the invoice. This element is made of fields P_6_Od and P_6_Do.
P_6_Od	Initial date of the period referred to in the invoice Date should be provided as YYYY-MM-DD (e.g.: 2022-01-01).

P_6_Do	Final date of the period referred to in the invoice - date on which the supply of goods and/or services is completed

Date should be provided as YYYY-MM-DD (e.g.: 2022-01-31). |

Diagram 37. The structure of the element Fa (from P_13_1 to Adnotacje).

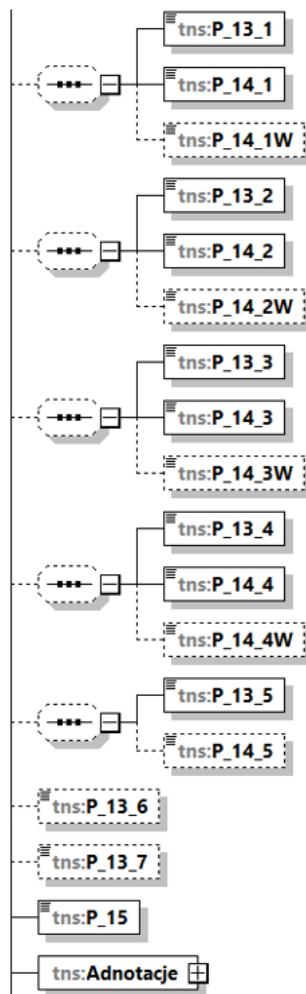Table 36. Description of the structure of Fa (from P_13_1 to Adnotacje).

Element/field name	Element/field description
P_13_1	Total net sales taxable at the basic VAT rate – currently 23% or 22%. For prepayment invoices – the net prepayment amount. For correction invoices – the difference referred to in Art. 106j sec. 2 point 5 of the Act.

P_14_1	Amount of tax charged on total net sales at the basic VAT rate – currently 23% or 22%. For prepayment invoices – the tax amount calculated according to the formula referred to in Art. 106f sec. 1 point 3 of the Act. For correction invoices – the difference referred to in Art. 106j sec. 2 point 5 of the Act.
P_14_1W	For foreign currency invoices – amount of tax charged on total net sales at the basic VAT rate, translated according to Art. 31a in conjunction with Art. 106e sec. 11 of the Act – currently – 23 or 22%. For prepayment invoices – the tax amount calculated according to the formula referred to in Art. 106f sec. 1 point 3 of the Act. For correction invoices – the difference referred to in Art. 106j sec. 2 point 5 of the Act [contingent field].
P_13_2	Total net sales taxable at the first reduced rate – currently 8% or 7%. For prepayment invoices – the net prepayment amount. For correction invoices – the difference referred to in Art. 106j sec. 2 point 5 of the Act.
P_14_2	Amount of tax charged on total net sales at the first reduced rate – currently 8% or 7%. For prepayment invoices – the tax amount calculated according to the formula referred to in Art. 106f sec. 1 point 3 of the Act. For correction invoices – the difference referred to in Art. 106j sec. 2 point 5 of the Act.
P_14_2W	For foreign currency invoices – the amount of tax charged on total net sales at a reduced rate, translated according to Art. 31a in conjunction with Art. 106e sec. 11 of the Act – currently 8% or 7%. For prepayment invoices – the tax amount calculated according to the formula referred to in Art. 106f sec. 1 point 3 of the Act. For correction invoices – the difference referred to in Art. 106j sec. 2 point 5 of the Act [contingent field].
P_13_3	Total net sales taxable at the second reduced rate – currently 5%. For prepayment invoices – the net prepayment amount. For correction invoices – the difference referred to in Art. 106j sec. 2 point 5 of the Act.
P_14_3	Amount of tax charged on total net sales at the second reduced rate – currently 5%. For prepayment invoices – the tax amount calculated according to the formula referred to in Art. 106f sec. 1 point 3 of the Act. For

	correction invoices – the difference referred to in Art. 106j sec. 2 point 5 of the Act.
P_14_3W	For foreign currency invoices – the amount of tax charged on total net sales at the second reduced rate, translated according to Art. 31a in conjunction with Art. 106e sec. 11 of the Act – currently 5%. For prepayment invoices – the tax amount calculated according to the formula referred to in Art. 106f sec. 1 point 3 of the Act. For correction invoices – the difference referred to in Art. 106j sec. 2 point 5 of the Act [contingent field].
P_13_4	Total net sales, in the currency of the invoice, taxed at the third reduced rate applicable to the reverse charge procedure where the taxable person is the buyer according to Art. 17 sec. 1 points 7 and 8 of the Act, and total net sales taxed at the flat rate applicable to taxi services. For prepayment invoices – the net prepayment amount. For correction invoices – the difference referred to in Art. 106j sec. 2 point 5 of the Act.
P_14_4	"0" amount for the reverse charge procedure where the taxable person is the buyer according to Art. 17 sec. 1 points 7 and 8 of the Act, and the amount of tax on total net sales in the currency of the invoice charged at the flat rate applicable to taxi services. For prepayment invoices – the tax amount calculated according to the formula referred to in Art. 106f sec. 1 point 3 of the Act. For correction invoices – the difference referred to in Art. 106j sec. 2 point 5 of the Act.
P_14_4W	For foreign currency invoices, "0" amount for the reverse charge procedure, where the taxable person is the buyer according to Art. 17 sec. 1 points 7 and 8 of the Act, and the amount of tax on total net sales, in a foreign currency, charged at the flat tax rate applicable to taxi services, translated according to Art. 31a in conjunction with Art. 106e sec. 11 of the Act. For prepayment invoices – the tax amount calculated according to the formula referred to in Art. 106f sec. 1 point 3 of the Act. For correction invoices – the difference referred to in Art. 106j sec. 2 point 5 of the Act [contingent field].
P_13_5	Total net sales for the supply of goods and/or services outside of the territory of the country. For prepayment invoices – the net prepayment amount. For correction

	invoices – the difference referred to in Art. 106j sec. 2 point 5 of the Act.
P_14_5	Amount of value added tax where the special scheme referred to in Division XII, chapter 6a of the Act, is applicable. For correction invoices – the difference referred to in Art. Art. 106j sec. 2 point 5 of the Act.
P_13_6	Total net sales taxable at 0% rate. For prepayment invoices – the net prepayment amount. Contingent field in the cases specified in Art. 106e sec. 2 and 3, sec. 4 point 3 and sec. 5 points 1-3 of the Act. For correction invoices – the difference referred to in Art. 106j sec. 2 point 5 of the Act.
P_13_7	Total exempted sales. For prepayment invoices – the net prepayment amount. Contingent field in the cases specified in Art. 106e sec. 2 and 3, sec. 4 point 3 and sec. 5 points 1-3 of the Act. For correction invoices – the difference referred to in Art. 106j sec. 2 point 5 of the Act.
P_15	Total amount due. For prepayment invoices – the invoiced amount payable. For the invoices referred to in Art. 106f sec. 3 of the Act – the outstanding amount due. For correction invoices – the difference between the invoice amount before the correction and the invoice amount after the correction. In the case referred to in Art. 106j sec. 3 of the Act – the difference between the invoice amounts before the correction and the invoice amounts after the correction.
Adnotacje	Annotations on the invoice Element containing annotations typically made on the invoice for a specific transaction (e.g. reverse charge, self-billing, legal basis for an exemption, etc.)

IMPORTANT

A sequence made of the fields:

- P_13_1, P_14_1 and P_14_1W,

- P_13_2, P_14_2 and P_14_2W,

- P_13_3, P_14_3 and P_14_3W

is contingent. In the cases referred to in Art. 106e sec. 2 and sec. 3, sec. 4 point 1, sec. 4 point 3 and sec. 5 points 1-2 of the Act it is not filled in; in the case referred to in sec. 5 point 3 of the Act it can but does not have to be filled in.

A sequence made of the fields P_13_4, P_14_4 and P_14_4W is contingent. In the cases referred to in Art. 106e sec. 2 and sec. 3, sec. 4 point 3 and sec. 5 points 1-2 of the Act it is not filled in; in the case referred to in sec. 5 point 3 of the Act it can but does not have to be filled in.

A sequence made of the fields P_13_5 and P_14_5 is contingent. In the cases referred to in Art. 106e sec. 2 and sec. 3, sec. 4 point 1, sec. 4 point 3 and sec. 5 point 3 of the Act it is not filled in.

For instance, for the sale of goods (taxable at the 23% rate) where the taxable base is the margin less tax due (Art. 106e sec. 2 and sec. 3 of the Act), among other things, the amounts of tax on the total net value and total net sales, are not put on the invoice. So, the taxable person does not fill in a sequence made of P_13_1, P_14_1 and P_14_1W. Though, the total amount due must be provided in P_15.

The element Adnotacje for Fa

Diagram 38. The structure of the element Adnotacje for Fa (fields from P_16 to P_19C)
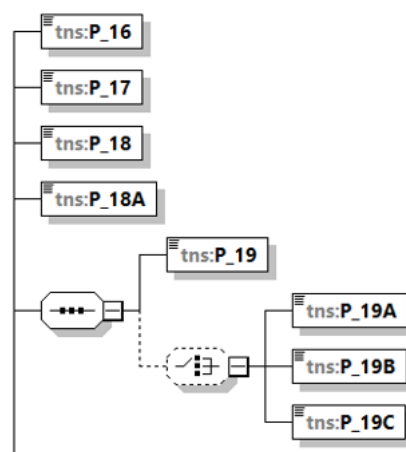
Table 37. Description of the structure of Adnotacje for Fa (fields from P_16 to P_19C)

Element/field name	Element/field description
P_16	Annotation "cash-basis settlement method"

	Enter "1" for invoices containing the annotation "cash register method", documenting the supply of goods and/or services, for which the tax obligation arises according to Art. 19a sec. 5 point 1 or art. 21 sec. 1 of the Act; otherwise enter "2".
P_17	Annotation "self-billing"
	Enter "1" for the invoices referred to in Art. 106d sec. 1 of the Act, containing the annotation "self-billing"; otherwise enter "2".
P_18	Annotation "reverse charge"
	Enter "1" for invoices containing the annotation "reverse charge", documenting the supply of goods and/or services where the entity obliged to settle value added tax or similar tax is the buyer of the goods and/or services; otherwise enter "2".
	Note!
	Enter "1" for invoices containing the annotation "reverse charge", documenting the supply of goods and/or services where the entity obliged to settle tax due is the buyer of the goods and/or services (a transaction referred to in Art. 17 sec. 1 point 7 or point 8 of the Act in force before November 1st, 2019 r.); otherwise enter "2".
P_18A	Annotation "split payment mechanism"
	Enter "1" for invoices containing the annotation "split payment mechanism", where the total amount due exceeds PLN 15,000 or its foreign currency equivalent, documenting the supply of goods and/or services specified in appendix no. 15 to the Act; otherwise enter "2".
P_19	Enter "1" for invoices documenting the supply of goods and/or services exempted from tax under Art. 43 sec. 1 of the Act, Art. 113 sec. 1 and sec. 9 and provisions based on Art. 82 sec. 3 of the Act and/or other acts; otherwise enter "2".
	If "1" is entered in the field P_19, also fill in one of the following: P_19A, P_19B or P_19C.

| P_19A | If "1" is entered in P_19 – provide a legal basis (statutory provisions or other legislation based on statutory provisions, under which the tax exemption is enjoyed).

For instance: "Art. 43 sec. 1 point 37 of the Act on Goods and Services (Journal of Laws of 2021, item 685, as amended)" |
|---|---|
| P_19B | If "1" is entered in P_19 – provide the relevant provision of directive 2006/112/EC, under which the supply of goods and/or services is exempted from tax. |
| P_19C | If "1" is entered in P_19 – provide another legal basis on which the supply of goods and/or services is exempted from tax. |

Diagram 39. The structure of Adnotacje for Fa (fields from P_22 to P_22D1)
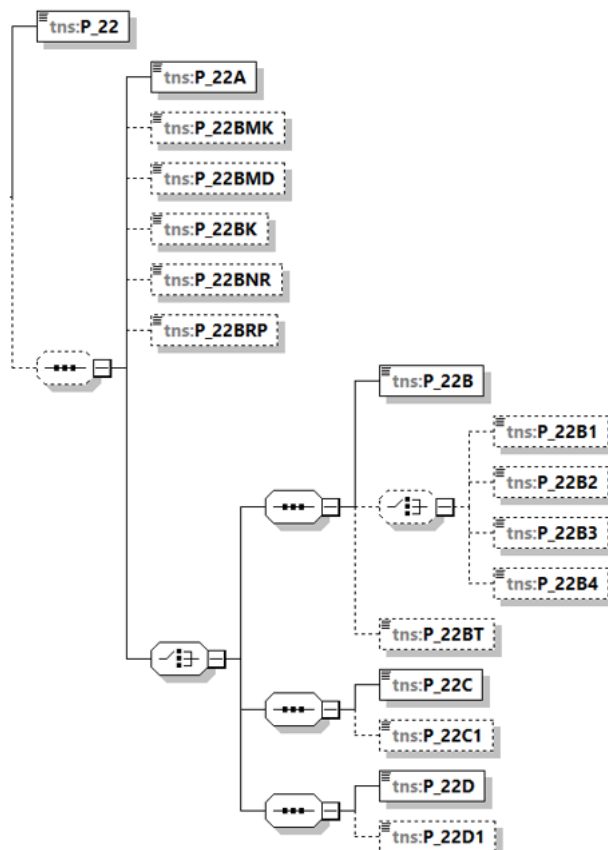
Table 38. Description of the structure of Adnotacje for Fa (fields from P_22 to P_22D1)

Field name	Field description

P_22	Tag for the intra-community supply of new means of transport
	Enter "1" if new means of transport are supplied; otherwise enter "2".
	Note!
	The taxable person is not obliged to send, within 14 days of the supply completion, a copy of the structured electronic invoice documenting the Intra-Community supply of new means of transport to the buyer referred to in Art. 13 sec. 2 point 4 of the Act, or any data included in this invoice to the organizational unit referred to in Art. 97 sec. 17 of the Act.
	If "1" is entered in P_22, fill in also P_22A and, depending on the type of the new means of transport, one of the following fields: P_22B, P_22C or P_22D.
P_22A	If "1" is entered in P_22, state the date on which the new means of transport is approved for use according to the format YYYY-MM-DD (e.g.: 2022-01-22).
	As the moment of approval for use is considered a day when a means of transport is registered for the first time in order to be approved for road traffic or a day when it was first liable to the duty of registration in order to be approved for road traffic, whichever of these dates comes first; in cases where it is impossible to determine the day of the first registration of a land vehicle or the day when it was liable to be registered for the first time, as the moment of approval for use is considered a day when the land vehicle was released by the manufacturer to the first buyer or the day when it was first used for demonstration purposes by the manufacturer.
	As the moment of approval for use of a watercraft is considered a day when the watercraft was released by the manufacturer to the first buyer or the day when it was first used for demonstration purposes by the manufacturer.
	As the moment of approval for use of an aircraft is considered a day when the aircraft is released by the manufacturer to the first buyer or the day when it was

	first used for demonstration purposes by the manufacturer.
P_22BMK	Make of the new means of transport [optional field] If "1" is entered in P_22, you can specify the make of the new means of transport.
P_22BMD	Model of a new means of transport [optional field] If "1" is entered in P_22, you can specify the model of the new means of transport.
P_22BK	Colour of a new means of transport [optional field] If "1" is entered in P_22, you can specify the colour of the new means of transport.
P_22BNR	Registration number of a new means of transport [optional field] If "1" is entered in P_22, you can provide the registration number of the new means of transport.
P_22BRP	Year of production of a new means of transport [optional field] If "1" is entered in P_22, you can state the year of production of the new means of transport.
P_22B	If "1" is entered in P_22 in cases where the land vehicles referred to in Art. 2 sec. 10 letter a) of the Act are supplied, the millage should be provided.
P_22B1	If "1" is entered in P_22 in cases where the land vehicles referred to in Art. 2 point 10 letter a) are supplied, VIN can be provided [optional field].
P_22B2	If "1" is entered in P_22 in cases where the land vehicles referred to in Art. 2 point 10 letter a) are supplied, the number of the vehicle body can be provided [optional field].
P_22B3	If "1" is entered in P_22 in cases where the land vehicles referred to in Art. 2 point 10 letter a) are supplied, the chassis number can be provided [optional field].

P_22B4	If "1" is entered in P_22 in cases where the land vehicles referred to in Art. 2 point 10 letter a) are supplied, the vehicle frame number can be provided [optional field].
P_22BT	If "1" is entered in P_22 in cases where the land vehicles referred to in Art. 2 point 10 letter a) are supplied, the type of the new means of transport can be provided [optional field].
P_22C	If "1" is entered in P_22 in cases where the watercraft referred to in Art. 2 point 10 letter b) of the Act is supplied, the number of working hours of the new means of transport should be provided.
P_22C1	If "1" is entered in P_22 in cases where the watercraft referred to in Art. 2 point 10 letter b) of the Act is supplied, the hull number of the new means of transport can be provided [optional].
P_22D	If "1" is entered in P_22 in cases where the aircraft referred to in Art. 2 point 10 letter c) of the Act is supplied, the number of working hours of the new means of transport should be provided.
P_22D1	If "1" is entered in P_22 in cases where the aircraft referred to in Art. 2 point 10 letter c) of the Act is supplied, the manufacture number of the new means of transport can be provided [optional field].

Diagram 40. The structure of the element Adnotacje for Fa (fields from P_23 to P_PMarzy_3_3)
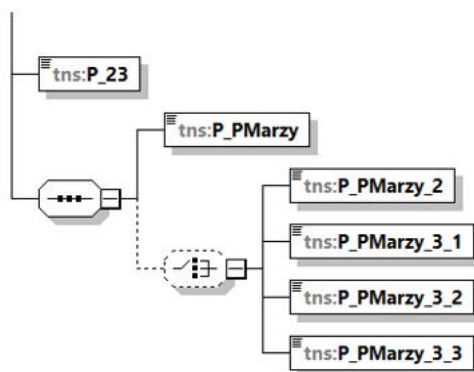
Table 39. Description of the structure of Adnotacje for Fa (fields from P_23 to P_PMarzy_3_3)

Field name	Field description
P_23	Annotation "VAT: Faktura WE uproszczona na mocy art. 135-138 ustawy o ptu" [*VAT: EC Invoice simplified under Articles 135-138 of the Act on Goods and Services*] or "VAT: Faktura WE uproszczona na mocy artykułu 141 dyrektywy 2006/112/WE" [*"VAT: EC invoice simplified under Articles 141 of Directive 2006/112/EC"*] and a statement saying that the tax charged on the supply made will be settled by the last value added taxable person in sequence Enter "1" for invoices issued in the simplified scheme by the second VAT payer in sequence referred to in Art. 135 sec. 1 point 4 letters b and c and sec. 2, with the annotation referred to in Art. 136 sec. 1 point 1 and a statement referred to in Art. 136 sec. 1 point 2 of the Act; otherwise enter "2".
P_PMarzy	Enter "1" for the schemes referred to in Art. 119 or Art. 120 of the Act where the taxable base is the amount of margin; otherwise enter "2". If "1" is entered in P_PMarzy, fill in one of the following fields: P_PMarzy_2, P_PMarzy_3_1, P_PMarzy_3_2 or P_PMarzy_3_3.
P_PMarzy_2	Annotation "procedura marży dla biur podróży" [*margin-based scheme for tourism services providers*] Enter "1" for tourism services where the taxable base is the margin according to Art. 119 sec. 1 of the Act, and where the invoice documenting the supply of these services contains the annotation "margin-based scheme for tourism service providers.
P_PMarzy_3_1	Annotation "procedura marży- towary używane" [*margin-based scheme – second-hand goods"*] Enter "1" for the supply of second-hand goods where the taxable base is the margin according to Art. 120 of the Act, and where the invoice documenting the supply of these goods contains the annotation "margin-based scheme – second-hand goods".

P_PMarzy_3_2	Annotation "procedura marży-dzieła sztuki" [*margin-based scheme – works of art"*] Enter "1" for the supply of works of art where the taxable base is the margin according to Art. 120 of the Act and where the invoice documenting the supply of these works of art contains the annotation "margin-based scheme – works of art".
P_PMarzy_3_3	Annotation "procedura marży-przedmioty kolekcjonerskie i antyki" [*"margin-based scheme – collectors' items and antiques"*] Enter "1" for the supply of collectors' items and antiques where the taxable base is the margin according to Art. 120 of the Act, and where the invoice documenting the supply of these items and antiques contains the annotation "margin-based scheme – collectors' items and antiques".

Example 6. How to complete the element Adnotacje for Fa

Facts:

A VAT taxable person makes an Intra-Community supply of a new means of transport to a consumer; the vehicle (make: "Abcd", model: "Xyz", colour: red, millage 1000 km, registration number: SBE11111) leaves the territory of the country on its own four wheels. The vehicle was manufactured in 2022 and approved for use on February 20th, 2022. Alongside the obligatory information (i.e. date of approval for use and millage of the vehicle) the seller wants to put on the invoice also other data identifying the vehicle.

The element Adnotacje should be completed as follows:

Element name	Field name	Data to be included
Fa/Adnotacje	P_22	1
	P_22A	2022-02-20
	P_22BMK	Abcd
	P_22BMD	Xyz
	P_22BK	Red
	P_22BNR	SBE11111
	P_22BRP	2022

	P_22B	1000 km

Example 7. How to complete the element Adnotacje for Fa

Facts:

A VAT taxable person supplies a second-hand vehicle purchased from a private individual for resale. The taxable person applies the margin-based scheme referred to in Art. 120 sec. 4 of the Act.

The element Adnotacje should be completed as follows:

Element name	Field name	Data to be included
Fa/Adnotacje	P_PMarzy	1
	P_PMarzy_3_1	1

Diagram 41. The structure of the element Fa for FA(1) (fields from RodzajFaktury to Podmiot2K)
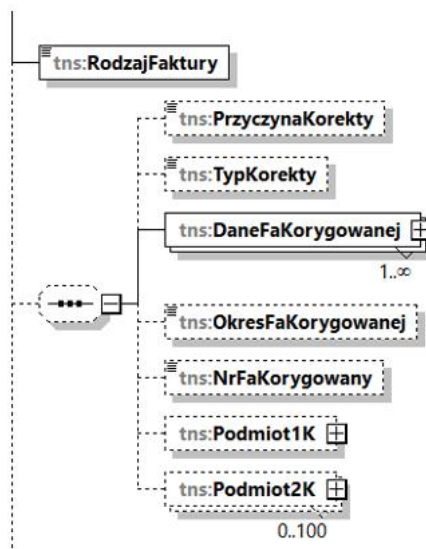
Table 40. Description of the structure of Fa for FA(1) (fields from RodzajFaktury to Podmiot2K))

Element/field name	Element/field description
RodzajFaktury	Type of invoice State the following: - "VAT"- for the underlying invoice, - "KOR"- for a correction invoice (amendment),

	- "ZAL" – for an invoice documenting the receipt of a payment or portion of a payment before the transaction is carried out, and for an invoice issued under Art. 106f sec. 4 of the Act, -"ROZ"- for an invoice issued under Art. 106f sec. 3 of the Act, - "UPR" – for an invoice referred to in Art. 106e sec. 5 point 3 of the Act, -"KOR_ZAL"- for an amendment to an invoice documenting the receipt of a payment or portion of a payment before the transaction is carried out, and an amendment to an invoice issued under Art. 106f sec. 4 of the Act, - "KOR_ROZ" – for an amendment to an invoice issued under Art. 106f sec. 3 of the Act. Note! State "KOR" for a correction to the simplified invoice referred to in Art. 106e sec. 5 point 3 of the Act. Note! By a correction structured electronic invoice a taxable person can amend obligatory, contingent and optional elements.
TypKorekty	Correction result in the tax records [optional field] State: - "1" – for a correction that takes effect on the date on which the underlying invoice is recognized, - "2" – for a correction that takes effect on the date on which the correction invoice is issued, - "3" – for a correction that takes effect on another date, also in cases where there are different dates for individual invoice items.
PrzyczynaKorekty	Reason for the correction [optional field] Reason for issuing a correction invoice
DaneFaKorygowanej	Element containing data of the invoice corrected, i.e. date of issue, number and KSeF number This element can appear any number of times in the structured electronic invoice.
OkresFaKorygowanej	Period to which the price discount or reduction refer, where such discount or reduction are granted by the

	taxable person with respect to all supplies of goods or services made for the benefit of one recipient in a given period of time (contingent field related to the correction invoice referred to in Art. 106j sec. 3 of the Act).
NrFaKorygowany	Correct number of the invoice corrected in cases where the correction is made to amend the invoice's number [contingent field]. Note! The wrong invoice number should be provided in NrFaKorygowanej.
Podmiot1K	Element containing the data of Podmiot1 put on the invoice corrected [contingent element] In cases where the data of the seller are amended, provide a complete set of the seller's data put on the invoice corrected. Not applicable to the correction of wrong NIP put on the underlying invoice. In such a case the invoice should be zeroed.
Podmiot2K	Element containing the data of Podmiot2 put on the invoice corrected [contingent element] Where the data of the buyer designated as Podmiot2 or additional buyer designated as Podmiot3 are corrected, provide a complete set of data concerning these entities put on the invoice amended. Wrong numbers identifying the buyer and/or additional buyer are not subject to correction. If the other data of the buyer and additional buyer are corrected, the identification number must be identical to the number provided in Podmiot2 or Podmiot3, respectively, of the correcting invoice. This element can appear up to 100 times in the structure.

Diagram 42. The structure of the element DaneFaKorygowanej for Fa
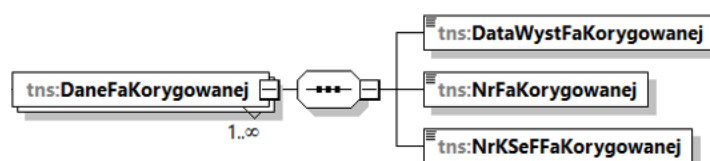
Table 41. Description of the structure of DaneFaKorygowanej for Fa

Field name	Field description
DataWystFaKorygowanej	Date of issue of the invoice corrected (underlying invoice). **Note!** Provide the date of issue of the invoice corrected as determined according to Art. 106na sec. 1 of the Act, i.e. the date on which it was sent to KSeF.
NrFaKorygowanej	Number of the invoice corrected (underlying invoice).
NrKSeFFaKorygowanej	Number identifying the invoice corrected (underlying invoice) in KSeF.

Diagram 43. The structure of the element Podmiot1K for Fa
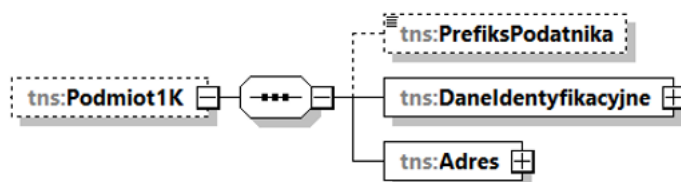
Table 42. Description of the structure of Podmiot1K for Fa

Field/element name	Field/element description
PrefiksPodatnika	Code (prefix) of EU VAT payer referred to in Art. 97 sec. 10 points 2 and 3 of the Act and Art. 136 sec. 1 point 3 of the Act, put on the invoice corrected [contingent field]
DaneIdentyfikacyjne	Element containing data identifying the taxable person put on the invoice corrected
Adres	Address of the taxable person put on the invoice corrected

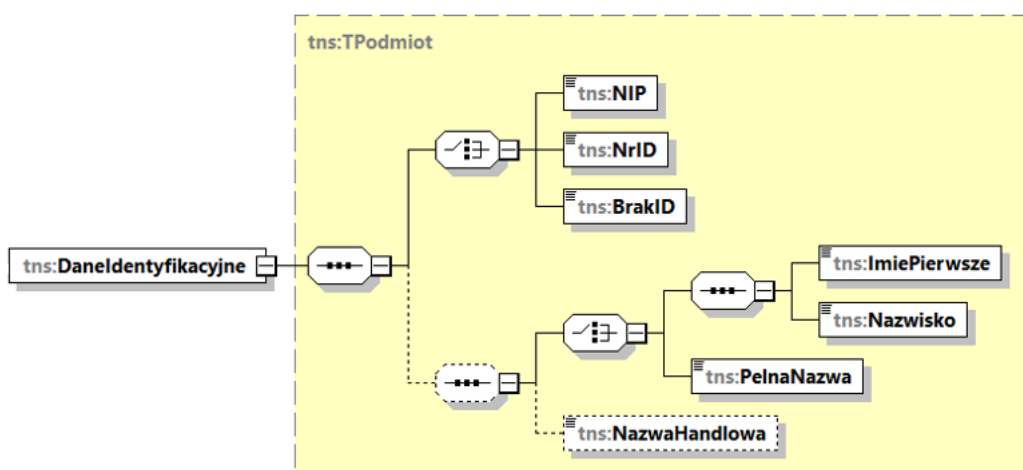Diagram 44. The structure of the element DaneIdentyfikacyjne for Podmiot1K
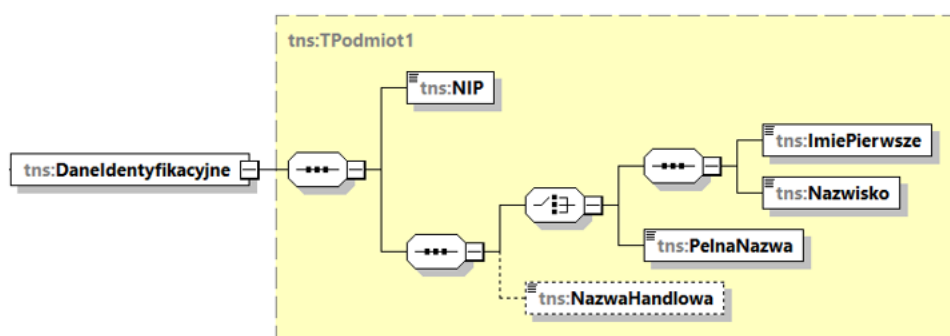
Table 43. Description of the structure of DaneIdentyfikacyjne for Podmiot1K

Field name	Field description
NIP	Tax identifier (NIP) of the taxable person put on the invoice corrected
ImiePierwsze	First name of the taxable person put on the invoice corrected
Nazwisko	Family name of the taxable person put on the invoice corrected
PelnaNazwa	Full name of the entity put on the invoice corrected
NazwaHandlowa	Trade name of the taxable person put on the invoice corrected [optional field]

Diagram 45. The structure of the element Adres for Podmiot1K
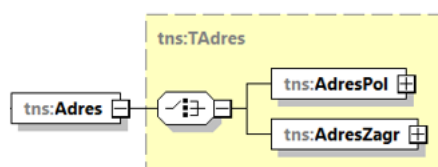
Table 44. Description of the structure of Adres for Podmiot1K

Element name	Element description
AdresPol	Polish address of the taxable person put on the invoice corrected

AdresZagr	Foreign address of the taxable person put on the invoice corrected

Diagram 46. The structure of the element AdresPol for Adres
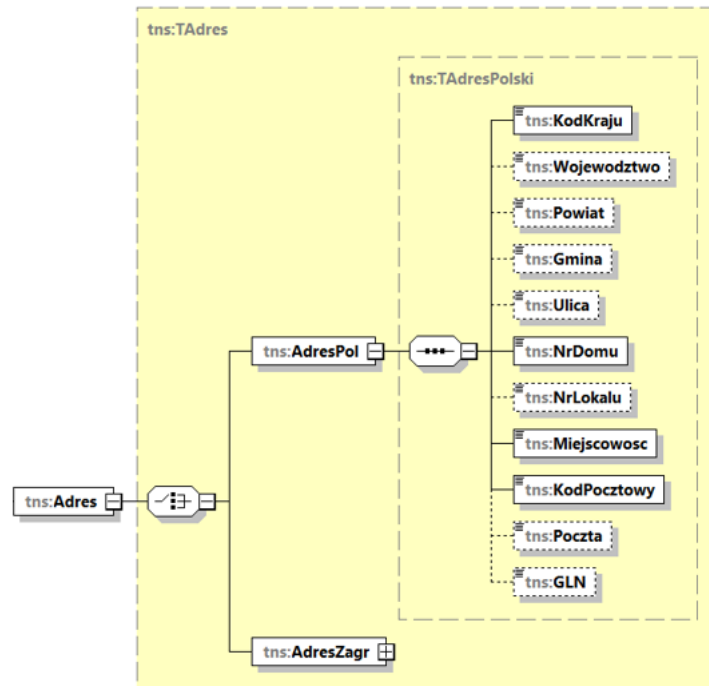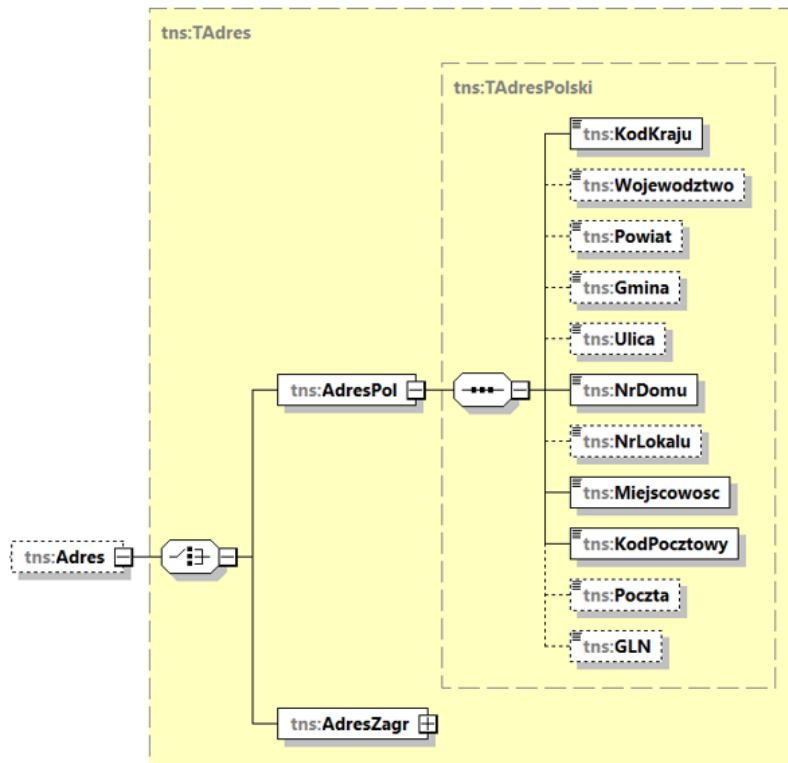

Table 45. Description of the structure of AdresPol for Adres

Field name	Field description
KodKraju	Country code put on the invoice corrected
Wojewodztwo	Name of the voivodship / province put on the invoice corrected [optional field]
Powiat	Name of the powiat / county put on the invoice corrected [optional field]
Gmina	Name of the municipality put on the invoice corrected [optional field]
Ulica	Street name put on the invoice corrected [contingent field]
NrDomu	Building number put on the invoice corrected
NrLokalu	Apartment number put on the invoice corrected [contingent field]
Miejscowosc	Name of the locality put on the invoice corrected

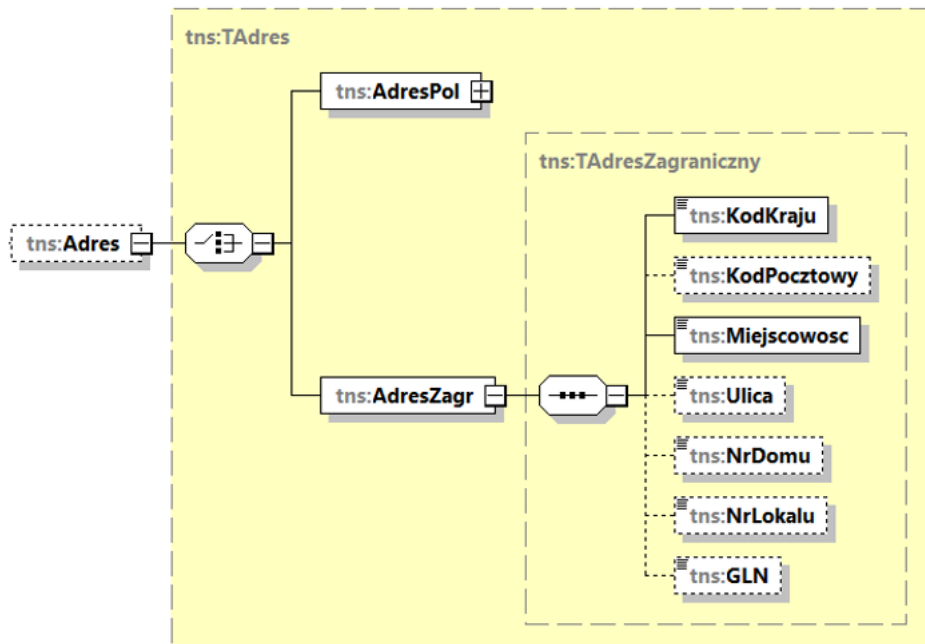| KodPocztowy	Postal code put on the invoice corrected
Poczta	Name of the post office put on the invoice corrected [optional field]
GLN	Global Location Number put on the invoice corrected [optional field]

Diagram 47. The structure of the element AdresZagr for Adres
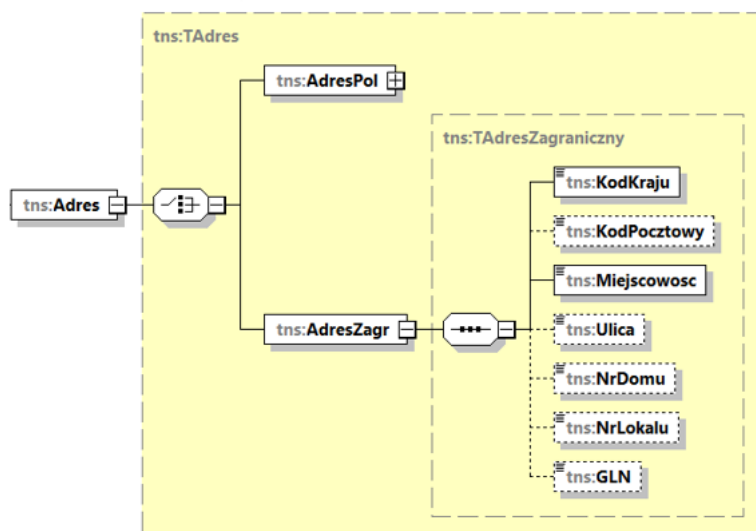
Table 46. Description of the structure of AdresZagr for Adres

Field name	Field description
KodKraju	Country code put on the invoice corrected
KodPocztowy	Postal code put on the invoice corrected [contingent field]
Miejscowosc	Name of the locality put on the invoice corrected
Ulica	Street name put on the invoice corrected [contingent field]
NrDomu	Building number put on the invoice corrected [contingent field]
NrLokalu	Apartment number put on the invoice corrected [contingent field]
GLN	Global Location Number put on the invoice corrected [optional field]

Diagram 48. The structure of the element Podmiot2K for Fa
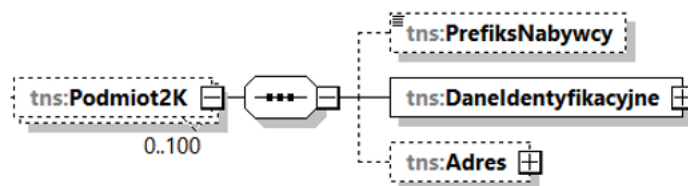
Table 47. Description of the structure of Podmiot2K for Fa

Field/element name	Field/element description
PrefiksNabywcy	Code (prefix) of EU VAT payer referred to in Art. 106e sec. 1 point 24 of the Act and Art. 136 sec. 1 point 4 of the Act, put on the invoice corrected [contingent field]
DaneIdentyfikacyjne	Element containing data identifying the buyer put on the invoice corrected
Adres	Element containing the buyer's address put on the invoice corrected Contingent element in the cases specified in Art. 106e sec. 5 point 3 of the Act.

Diagram 49. The structure of the element DaneIdentyfikacyjne for Podmiot2K

Table 48. Description of the structure of DaneIdentyfikacyjne for Podmiot2K

Field name	Field description
NIP	Buyer's tax identifier (NIP) put on the invoice corrected
NrID	Buyer's tax identifier, other than NIP, put on the invoice corrected

BrakID	Entity with no tax identifier Enter "1" if the invoice corrected says that the buyer has no NIP or NrID.
ImiePierwsze	Buyer's first name put on the invoice corrected
Nazwisko	Buyer's family name put on the invoice corrected
PelnaNazwa	Buyer's full name put on the invoice corrected
NazwaHandlowa	Buyer's trade name put on the invoice corrected [optional field]

Diagram 50. The structure of the element Adres for Podmiot2K
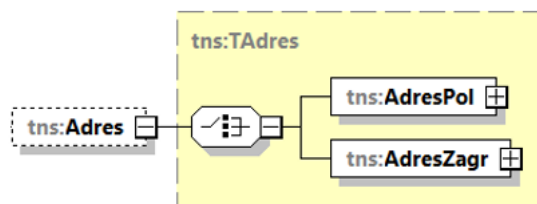
Table 49. Description of the structure of Adres for Podmiot2K

Element name	Element description
AdresPol	Buyer's Polish address put on the invoice corrected
AdresZagr	Buyer's foreign address put on the invoice corrected

Diagram 51. The structure of the element AdresPol for Adres

Table 50. Description of the structure of AdresPol for Adres

Field name	Field description
KodKraju	Country code put on the invoice corrected
Wojewodztwo	Name of the voivodship / province put on the invoice corrected [optional field]
Powiat	Name of the powiat / county put on the invoice corrected [optional field]
Gmina	Name of the municipality put on the invoice corrected [optional field]
Ulica	Street name put on the invoice corrected [contingent field]
NrDomu	Building number put on the invoice corrected
NrLokalu	Apartment number put on the invoice corrected [contingent field]
Miejscowosc	Name of the locality put on the invoice corrected
KodPocztowy	Postal code put on the invoice corrected

Poczta	Name of the post office put on the invoice corrected [optional field]
GLN	Global Location Number put on the invoice corrected [optional field]

Diagram 52. The structure of the element AdresZagr for Adres

Table 51. Description of the structure of AdresZagr for Adres

Field name	Field description
KodKraju	Country code put on the invoice corrected
KodPocztowy	Postal code put on the invoice corrected [contingent field]
Miejscowosc	Name of the locality put on the invoice corrected
Ulica	Street name put on the invoice corrected [contingent field]
NrDomu	Building number put on the invoice corrected [contingent field]
NrLokalu	Apartment number put on the invoice corrected [contingent field]

GLN	Global Location Number put on the invoice corrected [optional field]

Diagram 53. The structure of the element Fa (fields from FP to Zamowienie)
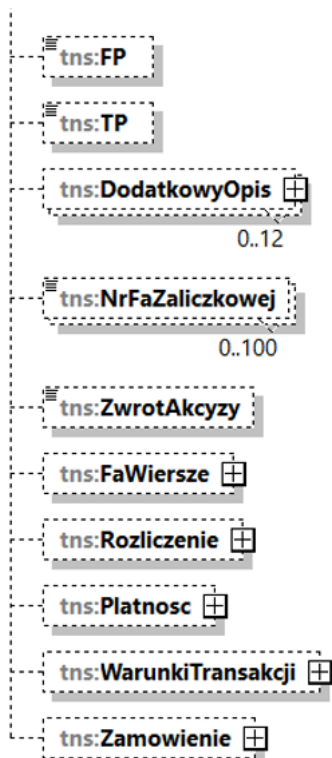
Table 52. Description of the structure of Fa (fields from FP to Zamowienie)

Element/field name	Element/field description
FP	Invoice referred to in Art. 109 sec. 3d of the Act [optional field] Enter "1" to indicate that this is the invoice referred to in Art. 109 sec. 3d of the Act.
TP	Links existing between the buyer and the supplier of goods and/or services pursuant to § 10 sec. 4 point 3, subject to sec. 4b of the Ordinance on the Scope of Data

	Included in Tax Returns and Records Related to the Tax on Goods and Services[7] [optional field] Enter "1" to include information on the links referred to above. Note! Symbol "TP" is not applicable to supplies of goods and/or services in cases where the links between the buyer and the supplier of goods and/services are solely based on the existing relationships with the State Treasury or local government units or their associations.
DodatkowyOpis	Element containing extra fields intended for additional information to be put on the invoice, including also mandatory information not intended to be provided elsewhere (in other fields/elements) [optional field] This element can appear up to 12 times.
NrFaZaliczkowej	Numbers of previous prepayment invoices [contingent field] This field is intended for an invoice issued after handing over the goods and/or services referred to in Art. 106f sec. 3 and for the last invoice referred to in Art. 106f sec. 4 of the Act [contingent field]. This element can appear up to 100 times.
ZwrotAkcyzy	Additional information necessary for farmers claiming refund of excise duty included in the price of fuel oil [optional field] Enter "1" to include additional information on the refund of excise duty, which is necessary for farmers claiming the refund of excise duty included in the price of fuel oil.
FaWiersze	Element containing detailed invoice items in the currency of the invoice [contingent element]
Rozliczenie	Element containing information on additional settlements put on the invoice [optional element]

---

[7] Journal of Laws 2019, item 1988, as amended

Płatnosc	Element containing information on payment terms and conditions [optional field]
WarunkiTransakcji	Element containing information on transaction terms and conditions, if any [optional element]
Zamowienie	Element intended for the order or contract referred to in Art. 106f sec. 1 point 4 of the Act (for prepayment invoices) in the currency of the invoice [contingent element]

Diagram 54. The structure of the element DodatkowyOpis for Fa
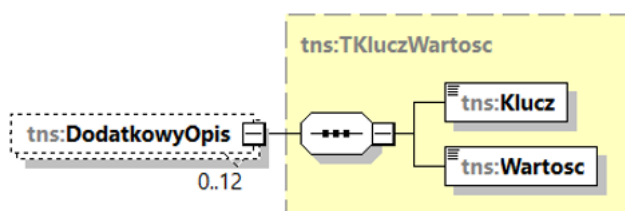
Table 53. Description of the structure of DodatkowyOpis for Fa

Field name	Field description
Klucz	Key word for an undefined field being a compound, key word-value element. Provide the name of an extra field intended for putting additional invoice information, including mandatory information not intended to be provided in other fields/elements. The name should be provided by the taxable person.
Wartosc	Value of a field being a compound, key word-value element whose name (key) is determined by the taxable person. Provide the value of an extra field intended for putting additional invoice information, including mandatory information not intended to be provided in other fields/elements.

Example 8. How to complete the element DodatkowyOpis (compound, key word-value type)

Facts:

A VAT taxable person issues an invoice documenting the sale of electric energy. The invoice contains electric energy meter number (11/2018/BED) and the address of the location where the measurement was taken (44-444 Będzin, ul. Biała 7).

The taxable person (invoice issuer) can use a compound key word-value type to put these data on the invoice:

Element name	Compound type element	Data to be included
Fa/DodatkowyOpis	Klucz	Meter number
	Wartosc	11/2018/BED
Fa/DodatkowyOpis	Klucz	Address where the measurement was taken
	Wartosc	44-444 Będzin, ul. Biała 7

Example 9. How to complete the element DodatkowyOpis (compound, key word-value type)

Facts:

A VAT taxable person issues an invoice documenting the sale of water in a settlement period. The water meter (number 001/ABC/3) was read on January 31st, 2022.

The initial reading, which was taken on the first day of the settlement period, showed 18 m^3, and the final reading, taken on the last day of the settlement period – 99 m^3. The total water consumption in the settlement period amounted to 81 m^3.

In the invoice, in Fa/FaWiersze/FaWiersz, fields P_7, P_8A and P_8B, the taxable person (issuer), specified the good sold (water), its measure (m^3) and quantity (81).

The taxable person can use the compound key word-value type to put additional data on the invoice (e.g. readings dates, meter number and volume of water consumption read):

Element name	Compound type element	Data to be included
Fa/DodatkowyOpis	Klucz	Date of the reading
	Wartosc	2022-01-31
Fa/DodatkowyOpis	Klucz	Water meter number
	Wartosc	001/ABC/3
Fa/DodatkowyOpis	Klucz	Initial reading
	Wartosc	18 m3

| Fa/DodatkowyOpis | Klucz | Final reading |
| | Wartosc | 99 m^3 |

Example 10. How to complete the element DodatkowyOpis (compound key word-value type)

Facts:

A VAT taxable person issues an invoice documenting the sale of telecommunications services. On the invoice he puts also information concerning the number of connections made and test messages sent in a settlement period concerned:

- number of text messages (SMS) sent – 84,

- number of multimedia messages (MMS) sent – 16,

- number of domestic connections made - 76,

- duration of domestic connections in total - 08:40:28,

- number of international connections made - 4,

- duration of international connections in total – 01:12:35.

The taxable person can use the compound key word-value type to put additional data on the invoice:

Element name	Compound type element	Data to be included
Fa/DodatkowyOpis	Klucz	Number of text messages (SMS) sent
	Wartosc	84
Fa/DodatkowyOpis	Klucz	Number of multimedia messages (MMS) sent
	Wartosc	16
Fa/DodatkowyOpis	Klucz	Number of domestic connections made
	Wartosc	76
Fa/DodatkowyOpis	Klucz	Duration of domestic connections in total
	Wartosc	08:40:28
Fa/DodatkowyOpis	Klucz	Number of international connections made
	Wartosc	4

Fa/DodatkowyOpis	Klucz	Duration of international connections in total
	Wartosc	01:12:35

IMPORTANT

There can be up to 12 elements DodatkowyOpis in the structured electronic invoice. Each field in the compound, key word-value type may have not more than 256 signs.

Taxable persons can put on the invoice information typical of their industry (e.g. sale of telecommunications services, electricity, gas, water, etc.).

Example 11. How to complete the element DodatkowyOpis (compound key word-value type)

Facts:

A VAT taxable person sells goods worth of PLN 100 net + PLN 23 VAT. According to Art. 29a sec. 1 and sec. 6 of the Act, as the taxable base are recognized also the costs of transport of the goods (PLN 20). The taxable person wants to put this information on the invoice.

To put additional data on the invoice, the taxable person can use the compound key word-value type:

Element name	Compound type element	Data to be included
Fa/DodatkowyOpis	Klucz	Costs of transport included in the net price
	Wartosc	PLN 20

Element FaWiersze for Fa

The element FaWiersze contains detailed invoice items in the invoice currency.

This is a contingent element of a prepayment invoice, an invoice correcting the prepayment invoice and all correction invoices related to supplies of goods and/or services made in the period concerned, as referred to in Art. 106j sec. 3 of the Act, for which data concerning the discount or reduction, broken down by tax rates and schemes, should be provided in Fa.

For the correction invoices referred to in Art. 106j sec. 3 of the Act, where a discount or reduction refers to a portion of supplies of goods and/or services made in the period

concerned, in FaWiersz the taxable person should put the names (kinds) of goods and/or services to which the correction relates.

For the invoices referred to in Art. 106f sec. 3 of the Act, full values of the order or contract should be provided. For invoices amending individual invoice items (including these amending the invoices referred to in Art. 106f sec. 3 of the Act, where the value of the order is corrected), the taxable person should present differences resulting from the correction of individual items or contra entries for individual items and their correct values in separate rows.

For amendments to the invoices referred to in Art. 106f sec. 3 of the Act, where the value of the order is not subject to correction and the taxable base or tax amount change, the taxable person should make a contra entry for the row concerned (i.e. the value of the row before correction) and an entry restoring the value of the order to confirm that it has not changed.

Diagram 55. The structure of the element FaWiersze for Fa
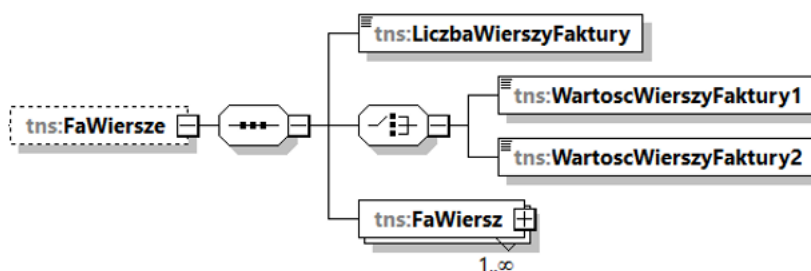
Table 54. Description of the structure of FaWiersze for Fa

Element/field name	Element/field name
LiczbaWierszyFaktury	Number of invoice rows Provide the total number of invoice rows.
WartoscWierszyFaktury1	Total value of column P_11 Provide the total value of all goods and/or services supplied in a transaction, less tax (total net sales for all invoice rows).
WartoscWierszyFaktury2	Total value of column P_11A Provide the total gross sales value (where Art. 106e sec. 7 and 8 of the Act are applicable) for all invoice rows.

FaWiersz	Element containing detailed invoice items in the invoice currency

There can be any number of this element in the structured electronic invoice, so the taxable person can issue an invoice containing many sales items. |

Diagram 56. The structure of the element FaWiersz for FaWiersze (fields from NrWierszaFa to KursWaluty*)*
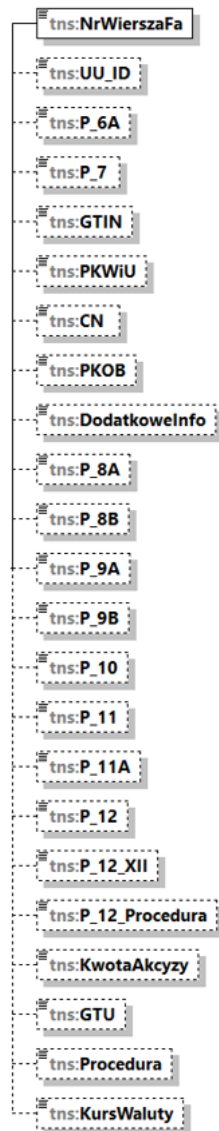
Table 55. Description of the structure of FaWiersz for FaWiersze (fields from NrWierszaFa to KursWaluty)

Field name	Field description
NrWierszaFa	Subsequent invoice row number Provide subsequent invoice row number. *Example:* *For an invoice documenting the sale of two different goods, "1" should be entered in NrWierszaFa for the first invoice item, "2" should be entered in NrWierszaFa for the second item, etc.*
UU_ID	Universal unique invoice row number [optional field] Text field containing universal, unique data identifier allowing unequivocal identification of an invoice row. The desired uniqueness for the UU_ID field is a uniqueness related to the taxable person concerned or software he/it uses.
P_6A	Date on which the supply of goods and/or services is carried out or completed or date on which the payment referred to in art. 106b sec. 1 point 4 of the Act is made, if such a date has been determined and is different from the invoice date [contingent field]. This field must be filled in where different dates are stated for individual invoice items. Otherwise it should be left blank. Note! If the date is the same for all invoice items, the taxable person fills in P_6 (element Fa).
P_7	Name (kind) of goods and/or services Contingent field to be filled in only in the case described in Art 106j sec. 3 point 2 of the Act, that is, for a correction invoice relating to all supplies of goods and/or services carried out or rendered in the period concerned.
GTIN	Global Trade Item Number [optional field]

	Provide GTIN for the goods and/or services whose sale is documented by the invoice. GTIN allows to identify goods and/or services worldwide; it is a digital counterpart of EAN.
PKWiU	Symbol of Polish Classification of Goods and Services [optional field] Currently, for the purposes of goods and services tax, Polish Classification of Goods and Services of 2015 is used.
CN	Symbol of Combined Nomenclature [optional field] Provide the symbol of Combined Nomenclature (CN).
PKOB	Symbol of Polish Classification of Building Facilities [optional field] Provide the symbol of Polish Classification of Building Facilities.
DodatkoweInfo	In this field the seller enters data that are not included in the structure's elements and are not mandatory under the law but can be included in the invoice [optional field]. In this field you can provide, for instance, detailed data identifying the subject matter of the sale such as substance/material, color, size, characteristic features, etc. *For instance:* *P_7 – "Kitchen table"* *DodatkoweInfo – "size 90x120 cm, oak"*
P_8A	Measure of goods and/or services supplied Contingent field to be filled in in the case described in Art. 106e sec. 5 point 3 of the Act (simplified invoice for up to PLN 450).
P_8B	Quantity (number) of goods or scope of services supplied Contingent field to be filled in in the case described in Art. 106e sec. 5 point 3 of the Act (simplified invoice for up to PLN 450).

P_9A	Unit price of goods and/or services less tax (net unit price)

Contingent field to be filled in in the cases described in Art. 106e sec. 2, sec. 3 and sec. 5 point 3 of the Act (i.e. supply of tourism services where the taxable base is the margin pursuant to Art. 119 of the Act; supply of second-hand goods, works of art, collectors' items and antiques for which the taxable base is the margin pursuant to Art. 120 sec. 4 and sec. 5 of the Act; simplified invoice for up to PLN 450). |
| P_9B | Price including tax (gross unit price) [contingent field]

Applicable in the case described in Art. 106e sec. 7 and sec. 8 of the Act, that is, where the amount of tax chargeable on the supply of goods and/or services at the given rate, is calculated according to the following formula:

$$KP = WB \times SP/100+SP$$
Where:
KP – denotes the tax amount,
WB – denotes the value of goods and/or services supplied, taxed at the given rate, including the tax amount (gross sales value),
SP – denotes the tax rate.

If the tax amount is calculated as shown above, instead of the net unit price, the taxable person can put on the invoice the price including tax (gross unit price), and – instead of the net sales value – the gross sales value. |
| P_10 | Amounts of all price discounts or reductions, including prepayment discounts, unless already included in the net unit price.

Contingent field to be filled in in the cases described in Art. 106e sec. 2, sec. 3 and sec. 5 point 1 of the Act, that is: the supply of tourism services for which the taxable base is the margin pursuant to Art. 119 of the Act; supply of second-hand goods, works of art, collectors' items and antiques for which the taxable base is the margin pursuant to Art. 120 sec. 4 and sec. 5 of the Act; supply of goods and/or services by a taxable person who has his/its seat or permanent place of business in the |

	territory of the country, from which the supplies are made and - if the taxable person does not have his/its seat or permanent place of business in the territory of the country – by a taxable person having his/its place of permanent residence or ordinary place of stay in the territory of the country, from which the supplies are made, where the place of performance is the territory of a member state other than the territory of the country, the last person obliged to pay VAT is the buyer of the goods and/or services and the invoice documenting these supplies is not issued by this buyer for and on behalf of the taxable person.
P_11	Value of goods and/or services supplied in a transaction, less tax (net sales value).

Contingent field to be filled in in the cases referred to in Art. 106e sec. 2, sec. 3 and sec. 5 point 3 of the Act, i.e. the supply of tourism services where the taxable base is the margin pursuant to Art. 119 of the Act, supply of second-hand goods, works of art, collectors' items and antiques where the taxable base is the margin pursuant to Art. 120 sec. 4 and sec. 5 of the Act and simplified invoice of up to PLN 450). |
| P_11A | Gross sales value in the case described in Art. 106e sec. 7 and sec. 8 of the Act [contingent field]

Applicable in the case described in Art. 106e sec. 7 and sec. 8 of the Act, that is, where the amount of tax chargeable on the supply of goods and/or services at the given rate, is calculated according to the following formula:

$KP = WB \times SP/100+SP$
where
KP – denotes the tax amount,
WB – denotes the value of goods and/or services supplied, taxed at a given rate, including the tax amount (gross sales value),
SP – denotes the tax rate.

If the tax amount is calculated as shown above, instead of the net unit price, the taxable person can put on the invoice the price including the tax amount (gross unit price), and – instead of the net sales value – the gross sales value. |

P_12	Tax rate: 23, 22, 8, 7, 5, 4, 3, 0, np, zw, oo

Contingent field to be filled in in the cases described in Art. 106e sec. 2, sec. 3, sec. 4 point 3 and sec. 5 point 3 of the Act, that is, the supply of tourism services where the taxable base is the margin pursuant to Art. 119 of the Act, supply of second-hand goods, works of art, collectors' items and antiques where the taxable base is the margin pursuant to Art. 120 sec. 4 and sec. 5 of the Act, exempted sale referred to in Art. 106b sec. 3 point 2 of the Act, and simplified invoice of up to PLN 450. |
| P_12_XII | VAT rate in the case referred to in division XII, chapter 6a of the Act [contingent field]

Provide the VAT rate for an invoice documenting transactions realized by a taxable person identified in the territory of the country as EU OSS VAT payer.

On the website of the European Commission, taxable persons can find tax rates applicable in other EU member states Baza stawek podatkowych w innych krajach UE. |
| P_12_Procedura | Choose the correct procedure for the invoice row concerned [optional field]

Enter the following:
- "1" – for the 0% tax rate applicable to domestic sales (e.g. 0% rate applicable under Art. 83 sec. 1 point 23 of the Act),
- "2" – for the 0% tax rate applicable to the Intra-Community supply of goods,
- "3" – for the 0% tax rate applicable to the export of goods,
- "4" – for the supply of goods and/or services taxable outside of the territory of the country (e.g. supply of building services on a real property located in another member state where the entity obliged to pay VAT is the recipient of the service),
- "5" – for the supply of services referred to in Art. 100 sec. 1 point 4 of the Act (e.g. supply of translation services to a VAT taxable person identified as such where the entity obliged to pay VAT is the recipient of the service),
- "6" – for the supply of goods and/or services listed in schedule 15 (irrespective of the value of goods and |

	irrespective of whether or not the entire transaction documented by the invoice is subject to the mandatory spit payment mechanism), - "7" – for the other domestic sales (other than these specified under "1" – "6" above). Note! If the subjects matter of the transactions described under items "1" – "5" above are the goods and/or services described under item "6" above, the taxable person chooses only one of the procedures described under items "1"-"5". "6" is not applicable in this case. For the procedures described under "5", which can be classified also as falling under item "4", only "5" should be filled in. Note! No procedure needs to be chosen for an invoice row in transactions effected by a taxable person identified in the territory of the country as an EU OSS VAT where the invoice includes the VAT rate (i.e. where P_12_XII, not P_12 is filled in). Note! No correction invoice is issued if the taxable person had made an Intra-Community supply of goods or export of goods and put "2" or "3" in P_12_Procedura, and then – within the prescribed time limit – did not receive documents required to apply the 0% tax rate, and, consequently, in the tax records/tax return recognized the supply as one taxed at the respective domestic rate.
KwotaAkcyzy	Amount of excise duty included in the price of the goods [optional field] Pursuant to Art. 10 sec. 12 of the Act on Excise Duty[8] dated December 6th, 2008, upon the buyer's request, the excise duty taxable person puts on the invoice, or in a statement attached to it, the excise duty amount included in the price of the goods subject to excise duty specified in the invoice.
GTU	Symbol identifying the supply of goods and/or services [optional field] The following should be provided:

---

[8] Journal of Laws of 2020, item 722 as amended.

	- "GTU_01" – for the supply of goods referred to in § 10 sec. 3 point 1 letter a) of the Ordinance on the Scope of Data Included in Tax Returns and Records Related to the Tax on Goods and Services.

"GTU_01" means the supply of alcoholic beverages with an alcohol content above 1.2%, beer and alcoholic beverages that are a mixture of beer and non-alcoholic beverages with an alcohol content exceeding 0.5% (CN from 2203 to 2208).

- "GTU_02" – for the supply of goods referred to in § 10 sec. 3 point 1 letter b) of the Ordinance on the Scope of Data Included in Tax Returns and Records Related to the Tax on Goods and Services.

"GTU_02" means the supply of goods referred to in Art. 103 sec. 5aa of the Act.

- "GTU_03" – for the supply of goods referred to in § 10 sec. 3 point 1 letter c) of the Ordinance on the Scope of Data Included in Tax Returns and Records Related to the Tax on Goods and Services.

"GTU_03" means the supply of fuel oils other than these specified in § 10 sec. 3 point 1 letter b), lubricating oils and other oils (CN from 2710 19 71 to 2710 19 83 and CN from 2710 19 87 to 2710 19 99, excluding elastic lubricants falling within CN 2710 19 99), lubricating oils (CN 2710 20 90) and lubricating preparations (CN 3403, excluding elastic lubricants falling within this code).

- "GTU_04" – for the supply of goods referred to in § 10 sec. 3 point 1 letter d) of the Ordinance on the Scope of Data Included in Tax Returns and Records Related to the Tax on Goods and Services.

"GTU_04" means the supply of tobacco products, tobacco, e-liquid and new category products in the meaning of excise duty laws.

- "GTU_05" – for the supply of goods referred to in § 10 sec. 3 point 1 lit. e) of the Ordinance on the Scope of Data Included in Tax Returns and Records Related to the Tax on Goods and Services. |

	"GTU_05" means the supply of wastes – only these specified under items 79-91 of appendix no. 15 to the Act.
	- "GTU_06" – for the supply of goods referred to in § 10 sec. 3 point 1 letter f) of the Ordinance on the Scope of Data Included in Tax Returns and Records Related to the Tax on Goods and Services.
	"GTU_06" means the supply of electronic devices and their parts and materials, specified under items 7, 8, 59–63, 65, 66, 69 and 94–96 of appendix no. 15 to the Act only, and the stretch foil specified under item 9 of appendix no. 15.
	"GTU_07" – for the supply of goods referred to in § 10 sec. 3 point 1 letter g) of the Ordinance on the Scope of Data Included in Tax Returns and Records Related to the Tax on Goods and Services.
	"GTU_07" means the supply of vehicles and vehicle parts (CN 8701 – 8708).
	- "GTU_08" – for the supply of goods referred to in § 10 sec. 3 point 1 letter h) of the Ordinance on the Scope of Data Included in Tax Returns and Records Related to the Tax on Goods and Services.
	"GTU_08" means the supply of precious metals and base metals – only these specified under item 1 of appendix no. 12 to the Act, and items 12-25, 33-40, 45, 46, 56 and 78 of appendix no. 15 to the Act.
	- "GTU_09" – for the supply of goods referred to in § 10 sec. 3 point 1 letter i) of the Ordinance on the Scope of Data Included in Tax Returns and Records Related to the Tax on Goods and Services.
	"GTU_09" means the supply of medicaments, special purpose foods and medicinal products that are subject to registration under Art. 37av sec. 1 of the Act dated September 6th, 2001 – Pharmaceutical Law[9].
	- "GTU_10" – for the supply of goods referred to in § 10 sec. 3 point 1 letter j) of the Ordinance on the Scope of

---

[9] Journal of Law of 2021, items 974 and 981

	Data Included in Tax Returns and Records Related to the Tax on Goods and Services.
	"GTU_10" means the supply of buildings, structures and land, including also their parts and shares in ownership and the right transfer referred to under Art. 7 sec. 1 of the Act.
	- "GTU_11" – for the supply of goods referred to in § 10 sec. 3 point 2 letter a) of the Ordinance on the Scope of Data Included in Tax Returns and Records Related to the Tax on Goods and Services.
	"GTU_11" means the supply of services related to the greenhouse gas emission allowance trading as referred to in the Act on the Scheme for Greenhouse Gas Emission Allowance Trading dated June 12th 2015[10].
	- "GTU_12" – for the supply of goods referred to in § 10 sec. 3 point 2 lit. b) of the Ordinance on the Scope of Data Included in Tax Returns and Records Related to the Tax on Goods and Services.
	"GTU_12" means the supply of intangible services – only these in the area of consultancy, including legal and tax consultancy and management consultancy (PKWiU 62.02.1, 62.02.2, 66.19.91, 69.20.3, 70.22.11, 70.22.12, 70.22.13, 70.22.14, 70.22.15, 70.22.16, 70.22.3, 71.11.24, 71.11.42, 71.12.11, 71.12.31, 74.90.13, 74.90.15 and 74.90.19), accounting and financial audit (PKWiU 69.20.1 and 69.20.2), law (PKWiU 69.1), management (PKWiU 62.03, 63.11.12, 66.11.19, 66.30, 68.32, 69.20.4, 70.22.17, 70.22.2, 90.02.19.1), head offices (PKWiU 70.1), advertising (PKWiU 73.1), market research and public opinion polling (PKWiU 73.2), scientific research and development (PKWiU 72) and forms of education other than school education (PKWiU 85.5).
	- "GTU_13" – for the supply of goods referred to in § 10 sec. 3 point 2 letter c) of the Ordinance on the Scope of Data Included in Tax Returns and Records Related to the Tax on Goods and Services.

---

[10] Journal of Laws of 2021, items 332 and 1047

	"GTU_13" means the supply of transport services and warehouse management services (PKWiU 49.4, 52.1).
Procedura	Designation of a procedure applicable to the goods and/or services supplied [optional field] Provide the following: - "WSTO_EE" for the procedure referred to in § 10 sec. 4 point 2a of the Ordinance on the scope of data included in tax returns and records related to the tax on goods and services. "WSTO_EE" means Intra-Community distance sale of goods located in the territory of the country at the time when their dispatch or transport begins, and the supply of telecommunication, broadcasting and electronic services referred to in Art. 28k of the Act, to entities other than taxable persons who have their seat, permanent place of residence or ordinary place of stay in the territory of a member state other than the territory of the country. - "IED" – for the procedure referred to in § 10 sec. 4 point 2b of the Ordinance on the Scope of Data Included in Tax Returns and Records Related to the Tax on Goods and Services. "IED" means the supply of goods referred to under Art. 7a sec. 1 and 2 of the Act, performed by a taxable person facilitating it, who does not apply the special procedure referred to in division XII, chapters 6a or 9 of the Act or other, corresponding regulations, the place of supply being the territory of the country. - "TT_D" – for the procedure referred to in § 10 sec. 4 point 5 of the Ordinance on the Scope of Data Included in Tax Returns and Records Related to the Tax on Goods and Services. "TT_D" means the supply of goods outside of the territory of the country effected by the second VAT payer in sequence in the triangular transaction within the framework of the simplified procedure referred to in Division XII chapter 8 of the Act.

	-"I_42" – for the procedure referred to in § 10 sec. 4 point 8 of the Ordinance on the Scope of Data Included in Tax Returns and Records Related to the Tax on Goods and Services. "I_42" means the Intra-Community supply of goods following the importation of these goods effected within the framework of the customs procedure 42 (import). - "I_63" for the procedure referred to in § 10 sec. 4 point 9 of the Ordinance on the Scope of Data Included in Tax Returns and Records Related to the Tax on Goods and Services. "I_63" means the Intra-Community supply of goods following the importation of these goods effected within the framework of the customs procedure 63 (import). - "B_SPV" - for the procedure referred to in § 10 sec. 4 point 10 of the Ordinance on the Scope of Data Included in Tax Returns and Records Related to the Tax on Goods and Services. "B_SPV" means the transfer of a single-purpose voucher effected by a taxable person acting on his/its own behalf, taxed according to Art. 8a sec. 1 of the Act. -"B_SPV_DOSTAWA"- for the procedure referred to in § 10 sec. 4 point 11 of the Ordinance on the Scope of Data Included in Tax Returns and Records Related to the Tax on Goods and Services. "B_SPV_DOSTAWA" means the supply of goods and/or services to which a single-purpose voucher relates, to the taxable person who has issued the voucher according to Art. 8a sec. 4 of the Act. - "B_MPV_PROWIZJA" – for the procedure referred to in § 10 sec. 4 point 12 of the Ordinance on the Scope of Data Included in Tax Returns and Records Related to the Tax on Goods and Services. "B_MPV_PROWIZJA" means the supply of agency and other services pertaining to the transfer of a single-purpose voucher, taxed according to Art. 8b sec. 2 of the Act.

| KursWaluty | Currency exchange rate applied to calculate the tax amount in the cases referred to in Art. 31a of the Act [contingent field]

In cases where amounts determining the taxable base are expressed in a foreign currency, provide the right exchange rates for respective rows of the invoice. |
|---|---|

IMORTANT

Symbols describing the supply of goods and/or services (GTU_01 - GTU_13) are optional elements. It is a decision of a taxable person whether or not to put them on the invoice. There are no statutory provisions requiring that these symbols be provided. However, a JPK_VAT and the records information can be much easier to prepare if GTUs are included in the structured electronic invoice.

GTUs in a JPK_VAT and the records information and GTUs in the structured electronic invoice are applied differently. In the structured electronic invoice, a GTU refers to the element FaWiersz (i.e. it corresponds to the invoice row concerned). In a JPK_VAT with records information, in the sales records, a GTU corresponds to the invoice concerned.

GTUs can be used for all types of transactions documented by an invoice (e.g. domestic sales, Intra-Community supply of goods, export or supply of goods and/or services not subject to taxation in the territory of the country) as long as the transaction can be classified as one falling under a GTU category. A GTU symbol may be put on an underlying invoice ("VAT"), a correction invoice ("KOR"), a settlement invoice (and an amendment to it) ("ROZ", "KOR_ROZ") and a simplified invoice ("UPR").

In a correction invoice (amendment), a GTU symbol can be used where the correction concerns a GTU good/service.

In prepayment invoices and amendments to them ("ZAL", "KOR_ZAL") for which the element Zamowienie is filled in, for the goods and services covered by an order or contract the taxable person may use designations ascribed to this element (GTUZ).

IMPORTANT

Symbols describing procedures (WSTO_EE, I_42, I_63, B_SPV, etc.) are optional elements. It is a decision of a taxable person whether or not to put them on the invoice. There are no statutory provisions requiring that procedure symbols be provided. However, a JPK_VAT and the records information can be much easier to prepare if they are included in the structured electronic invoice.

Procedure symbols in a JPK_VAT and the records information and procedure symbols in the structured electronic invoice are applied differently. In the structured electronic invoice a

procedure symbol refers to the element FaWiersz (i.e. it corresponds to invoice row concerned). In a JPK_VAT with records information, in the sales records, a procedure symbol corresponds to the entire document (invoice, internal document) concerned.

A procedure symbol may be put on an underlying invoice ("VAT"), a correction invoice ("KOR"), a settlement invoice (and an amendment to it) ("ROZ", "KOR_ROZ") and a simplified invoice ("UPR").

In a correction invoice (amendment), a procedure symbol can be used where the correction concerns a good/service to which a procedure marked with this symbol is applicable.

In prepayment invoices and amendments to them ("ZAL", "KOR_ZAL"), where the element Zamowienie is filled in, the taxable person may use procedure symbols ascribed to this element (ProceduraZ).

Example 12. How to complete the element FaWiersze for Fa

A VAT taxable person sells:

- on January 12th, 2022 – 3 fleece blankets, 160 x 200 cm each (unit price: PLN 90, net value of the three items: PLN 270), and

- on January 14th, 2022 – 5 cotton bed linen sets, 200 x 220 cm each (unit price: PLN 120, net value of the five sets: PLN 600).

The VAT taxable person issues a structured electronic invoice documenting this sale and does not calculate tax according to Art. 106e sec. 7 and 8 of the Act.

The element FaWiersz referring to the sale made on January 12th, 2022 can be filled in as follows:

Element name	Field name	Data to be included
Fa/FaWiersze/FaWiersz	NrWierszaFa	1
	P_6A	2022-01-12
	P_7	Blanket
	DodatkoweInfo	160 x 200 cm, fleece
	P_8A	items
	P_8B	3
	P_9A	90
	P_11	270
	P_12	23
	P_12_Procedura	7

The element FaWiersz referring to the sale made on January 14th, 2022 can be filled in as follows:

Element name	Field name	Data to be included
Fa/FaWiersze/FaWiersz	NrWierszaFa	2
	P_6A	2022-01-14
	P_7	bed linen sets
	DodatkoweInfo	200 x 220 cm, cotton
	P_8A	items
	P_8B	5
	P_9A	120
	P_11	600
	P_12	23
	P_12_Procedura	7

Check sums for FaWiersze should be filled in as follows:

Element name	Field name	Data to be included
Fa/FaWiersze	LiczbaWierszyFaktury	2
	WartoscWierszyFaktury1	870

The element Rozliczenie for Fa

The element Rozliczenie is optional. It is intended for information on additional burdens or deductions determining the ultimate amount payable by the buyer of goods and/or services. This information includes for instance:

- refund of documented expenditures made for and on behalf of the buyer of a service (stamp duty paid by a representative on behalf of the client),

- settlement of client's balance (e.g. where the client has overpaid any amounts due),

 - settlement of amounts due (differences) resulting from earlier issued correction invoices in minus/in plus.

Diagram 57. The structure of the element Rozliczenie of Fa
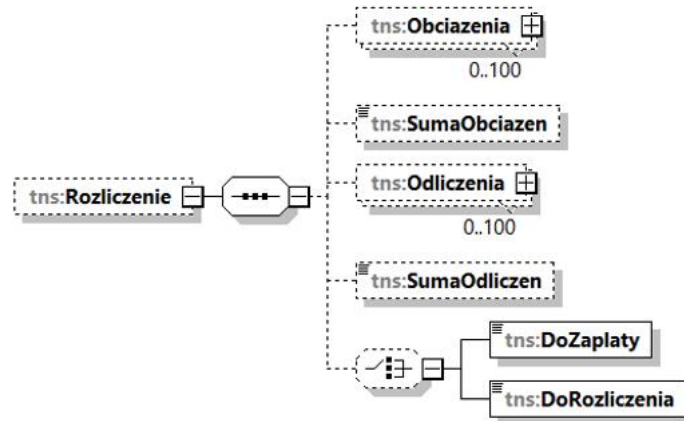
Table 56. Description of the structure of Rozliczenie for Fa

Element/field name	Element/field description
Obciazenia	Element containing information on burdens [optional field] If the taxable person choses to fill in the optional element Obciazenia, both fields of this element, i.e. Kwota and Powod, must be filled in. This element can appear up to 100 times in the structured electronic invoice.
SumaObciazen	Total burden [optional field] Provide the total of all the amounts entered in the field Kwota of the element Obciazenia.
Odliczenia	Element containing information on deductions [optional element] If the taxable person choses to fill in the optional element Odliczenia, both fields of this element, i.e. Kwota and Powod, must be filled in. This element can appear up to 100 times in the structured electronic invoice.
SumaOdliczen	Total deductions [optional field]

	Provide the total of all the amounts entered in the field Kwota of the element Odliczenia.
DoZaplaty	Amount payable equal to that shown in field P_15 plus Obciazenia minus Odliczenia
	Provide the amount payable being the total of the amounts due shown in the invoice (P_15) plus burdens minus deductions.
	The sequence made of a selection between the fields DoZaplaty and DoRozliczenia is optional. However, if the taxable person choses to fill it in, either of these fields (DoZaplaty or DoRozliczenia, as the case may be) must be filled in.
DoRozliczenia	Amount overpaid to be settled/refunded
	Provide the amount overpaid to be settled/refunded being the total of the amounts due shown in the invoice (P_15) plus burdens minus deductions.
	The sequence made of a selection between the fields DoZaplaty and DoRozliczenia is optional. However, if the taxable person choses to fill it in, either of these fields (DoZaplaty or DoRozliczenia, as the case may be) must be filled in.

Diagram 58. The structure of the element Obciazenia for Rozliczenie
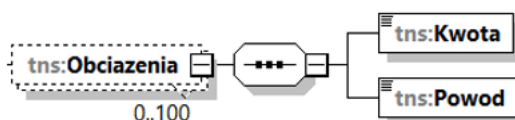
Table 57. Description of the structure of Obciazenia for Rozliczenie

Field name	Field description
Kwota	Amount added to the amount shown in field P_15
	State the amount of the burden added to the total amount due shown in the invoice.
Powod	Reason for imposing the burden

	State the reason for which the burden is imposed.

Diagram 59. The structure of the element Odliczenia for Rozliczenie
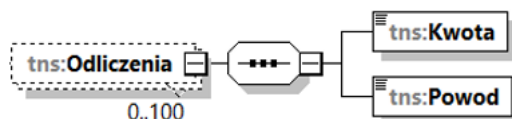
Table 58. Description of the structure of Odliczenia for Rozliczenie

Field name	Field description
Kwota	Amount deducted from the amount shown in field P_15 State the amount of deduction decreasing the total amount due shown in the invoice.
Powod	Reason for the deduction State the reason for the deduction.

Example 13. How to fill in the element Rozliczenie for Fa

Facts:

A VAT taxable person delivers a regular, day-to-day legal and office administration service to another taxable person and issues an invoice for a total amount of PLN 246 documenting this transaction (field P_15 equals 246). The seller of the service also charges its client with a stamp duty of PLN 17 and makes an annotation about it in the invoice. According to Art. 29a sec. 7 point 3 of the Act, this amount is not considered a VAT taxable base. It is solely a reimbursement of documented expenditures incurred for and on behalf of the buyer of the service and provisionally recognized by the taxable person in its records for tax purposes. When paying the previous month's invoice the buyer erroneously made an overpayment and now has a positive account balance of PLN 300.

The element Rozliczenie can be filled in as follows:

Element name	Field name	Data to be included
Fa/Rozliczenie/Obciazenia	Kwota	17
	Powod	Reimbursement of costs – stamp duty
Fa/Rozliczenie	SumaObciazen	17
Fa/Rozliczenie/Odliczenia	Kwota	300

	Powod	Settling the client's balance
Fa/Rozliczenie	SumaOdliczen	300
Fa/Rozliczenie	DoRozliczenia	37

The Element Platnosc for Fa

The optional element Platnosc contains information concerning the terms and conditions of payment for the goods and/or services whose sale is documented by an invoice. It includes among other things:

- data concerning amounts due received until the invoice issue date (their heights, dates of payment),

- payment deadlines (specified dates) and deadlines descriptions,

- form of payment (to be made or already made),

- data concerning the bank account credited or to be credited with the payment invoiced (bank's name, bank account type and number),

- information concerning the amount and terms and conditions of cash discount.

According to the law in force, these data are not obligatory. They can but do not have to be put on the invoice. Such is the established practice; no amendments have been made to any statutory provisions governing it.

However, if the taxable person:

- issues an invoice and puts no data in the element Platnosc (because no payment has been made for the supply of goods and/or services until the invoice issue date), and thereafter,

- after issuing the invoice documenting the supply of goods and/or services, receives the payment invoiced,

he/it does not have to issue a correction invoice containing information on any later payments (e.g. as regards the fields Zaplacono and DataZaplaty).

The taxable person can put the payment deadline for the amount invoiced in the element Platnosc. Including this information in the invoice makes the preparation of a JPK_VAT with records information easier in cases where the taxable person makes a correction (the so-called bad debts allowance). For periods starting on January 1st, 2022, in JPK_VAT with tax records information, in the sales records, the taxable person must state the payment deadline in cases where the correction referred to in Art. 89a sec. 1 of the Act is made.

Also, pursuant to:

- Art. 117ba § 3 of the Act dated August 29th, 1997 – the Tax Ordinance[11],

- Art. 22p sec. 4 point 2 of the Personal Income Tax Act dated July 26th, 1991[12],

- Art. 15d sec. 4 point 2 of the Corporate Income Tax Act dated February 15th, 1992[13],

the taxable person may put on the structured electronic invoice information on the type of bank account or co-operative savings and credit union (tags "1", "2" or "3" in the field RachunekWlasnyBanku). Putting the above-mentioned information on the invoice is one of the prerequisites excluding joint and several liability of the buyer and/or removing barriers to recognizing an expenditure as a revenue earning cost.

Diagram 60. The structure of the element Platnosc for Fa
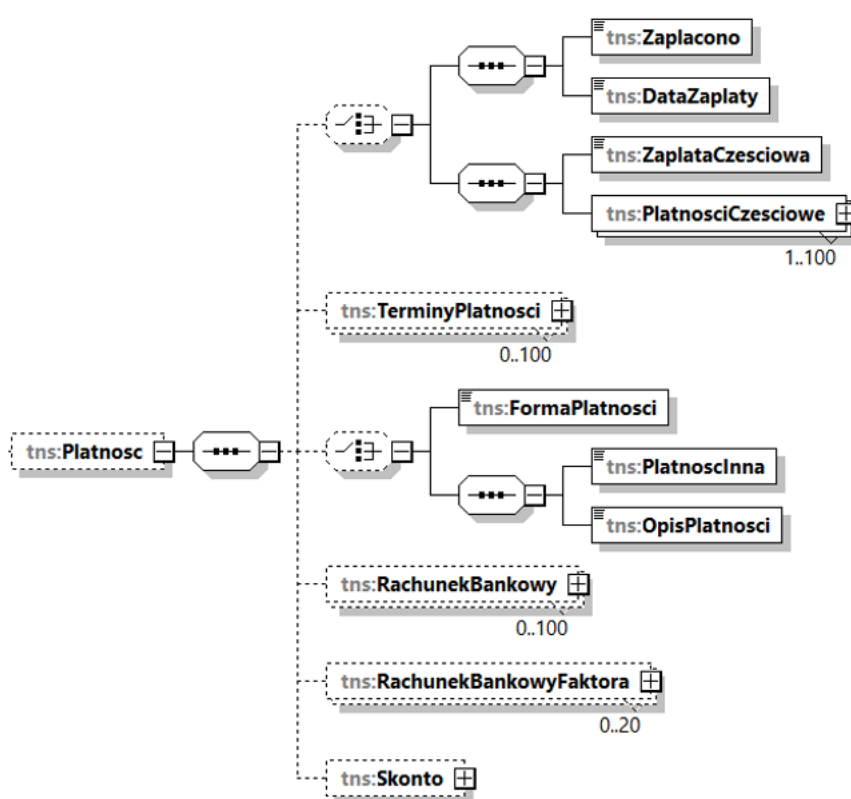
Table 59. Description of the structure of Platnosc for Fa

Element/field name	Field description
Zaplacono	Tag informing that the invoiced amount due has been paid in full Put "1" if the invoiced amount due has been paid in full.

---

[11] Journal of Laws of 2021, item 1540, as amended.
[12] Journal of Laws of 2021, item 1128, as amended
[13] Journal of Laws of 2021, item 1800, as amended

	For prepayment invoices, "1" put in the field Zaplacono means that the entire prepayment amount invoiced had been paid before the prepayment invoice was issued.
DataZaplaty	Payment date if the payment is made before the invoice issue date Payment date should be provided as follows: YYYY-MM-DD (i.e. 2022-01-21) where "1" is entered in the field Zaplacono.
ZaplataCzesciowa	Tag informing that a portion of the invoiced amount due has been paid. Put "1" where a portion of the invoiced amount due is paid before the invoice issue date.
PlatnosciCzesciowe	Element containing data on partial payments, i.e. the amount and date of partial payment where "1" is put in the field ZaplataCzesciowa This element can appear up to 100 times in the structured electronic invoice.
TerminyPlatnosci	Element containing data on payment deadlines of the invoiced amount due, i.e. the payment deadline and description of the payment deadline [optional element] This element can appear up to 100 times in the structured electronic invoice.
FormaPlatnosci	Form of payment Put: -"1"- for a cash payment, -"2"- for a card payment, -"3"- for a payment with a coupon, -"4"- for a cheque payment, -"5"- for a loan, -"6"- for a payment by a wire transfer, -"7"- for mobile payment. Note! This field is intended for payments that have already been made or will be made in the future. Note!

	There can be only one field FormaPlatnosci. If the invoiced amount due has been/is to be paid in various forms, instead of FormaPlatnosci, the taxable person fills in PlatnoscInna and OpisPlatnosci.
PlatnoscInna	Tag of another form of payment Put "1" – another form of payment – if the invoice contains an annotation on a form of payment other than any of these listed in FormaPlatnosci (options "1" – "7").
OpisPlatnosci	Specification of another form of payment Describe another form of payment where "1" is put in PlatnoscInna.
RachunekBankowy	Element containing details of the bank account credited or to be credited with the invoiced amount due (among other things, the number and type of the bank account, name of the bank) [optional element] This element can appear up to 100 times in the structured electronic invoice.
RachunekBankowyFaktora	Element containing details of factor's bank account credited or to be credited with the invoiced amount due (among other things, the number and type of the bank account, name of the bank) [optional element] This element can appear up to 20 times in the structured electronic invoice.
Skonto	Element containing information on cash discount (conditions and amount) [optional element]

Important

There can be only one tag ZaplataCzesciowa in the structured electronic invoice. The element PlatnosciCzesciowe, which consists of the fields KwotaZaplatyCzesciowej and DataZaplatyCzesciowej, can appear up to 100 times. For instance, if three partial payments are received after goods and/or services are supplied and before the invoice is issued, the taxable person who chooses to put this information on the invoice should:

- put "1" in ZaplataCzesciowa,

- fill in three elements PlatnosciCzesciowe consisting of KwotaZaplatyCzesciowej and DataZaplatyCzesciowej with the amounts of individual partial payments and dates on which these payments are received.

IMPORTANT

There can be more than on element PlatnosciCzesciowe in the invoice if payments are made after goods and/or services are received and before the invoice is issued, except for cases where no invoice is required under the law.

Diagram 61. The structure of the element PlatnosciCzesciowe for Platnosc
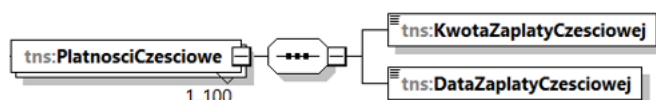
Table 60. Description of the structure of PlatnosciCzesciowe for Platnosc

Field name	Field description
KwotaZaplatyCzesciowej	Partial payment amount State the partial payment amount in cases where "1" is entered in ZaplataCzesciowa.
DataZaplatyCzesciowej	Partial payment date State the date of the partial payment as YYYY-MM-DD (e.g. 2022-01-21) in cases where "1" is entered in ZaplataCzesciowa.

Diagram 62. The structure of the element TerminyPlatnosci for Platnosc
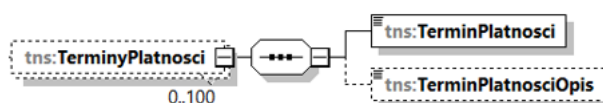
Table 61. Description of the structure of TerminyPlatnosci for Platnosc

Field name	Field description
TerminPlatnosci	Payment deadline State the payment deadline for the invoiced amount due as YYYY-MM-DD (np. 2022-01-21). Note! This field is intended for a payment that has been made or will be made in the future.
TerminPlatnosciOpis	Description of the payment deadline [optional field] Describe the payment deadline stated in TerminPlatnosci. The description should make the payment deadline more precise (e.g. 14 days of the invoice issue date) or specify what exactly the deadline refers to (e.g. payment of the II instalment). Note! This field is intended for a payment that has been made or will be made in the future.

IMPORTANT

If a taxable person chooses to fill in TerminyPlatnosci then, in the field TerminPlatnosci, he/it should provide a specific date. The taxable person can also fill in TerminPlatnosciOpis with a more specific description. If TerminPlatnosciOpis is filled in, TerminPlatnosci must be filled in as well.

Diagram 63. The structure of the element RachunekBankowy for Platnosc
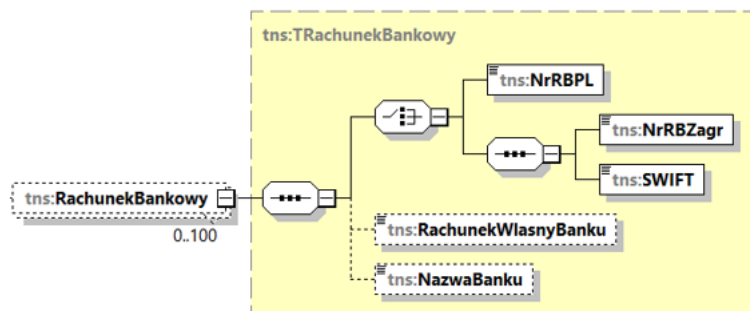
Table 62. Description of the structure of RachunekBankowy for Platnosc

Field name	Field description
NrRBPL	Full account number in NRB format Provide the full bank account number (credited or to be credited with the invoiced amount due), in the Polish bank account format.
NrRBZagr	Full foreign bank account number Provide the full foreign bank account number (credited or to be credited with the invoiced amount due).
SWIFT	SWIFT code Provide the (digit-letter) identifier of the financial institution keeping the foreign bank account.
RachunekWlasnyBanku	Types of bank's own accounts [optional field] Provide: - "1"- for an account of a bank or co-operative savings and credit union used for settling cash receivables acquired by this bank or union, - "2"- for an account of a bank or co-operative savings and credit union used by this bank or union to collect the amount due from the buyer of goods and/or services for the supply of these goods and/or services, as documented by an invoice, and to transfer it in full or in part to the supplier of goods and/or services, - "3"- for an account of a bank or co-operative savings and credit union kept with this bank or union as their own account, other than a savings account.
NazwaBanku	Bank name [optional field] Provide the name of a bank keeping the account credited/to be credited with the invoiced amount due.

Diagram 64. The structure of the element RachunekBankowyFaktora for Platnosc
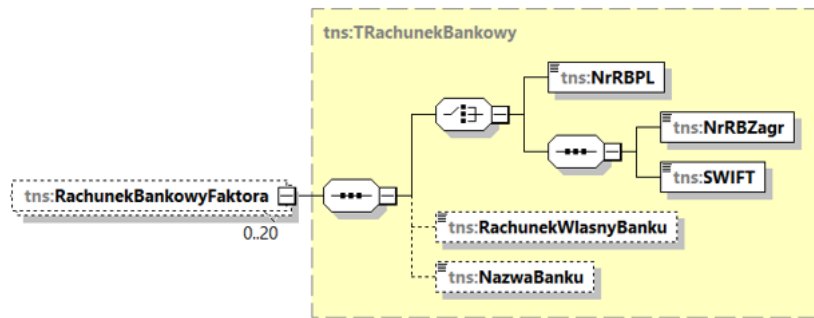
Table 63. Description of the structure of RachunekBankowyFaktora for Platnosc

Field name	Field description
NrRBPL	Full account number in NRB format Provide the full bank account number of the factor (credited or to be credited with the invoiced amount due), in the Polish bank account format.
NrRBZagr	Full foreign bank account number Provide the full foreign bank account number of the factor (credited or to be credited with the invoiced amount due).
SWIFT	SWIFT code Provide the (digit-letter) identifier of the financial institution keeping the factor's foreign bank account.
RachunekWlasnyBanku	Types of bank's own accounts [optional field] Provide: - "1"- for an account of a bank or account of a co-operative savings and credit union used for settling cash receivables acquired by this bank or union, - "2"- for an account of a bank or account of a co-operative savings and credit union used by this bank or union to collect the amount due from the buyer of goods and/or services for the supply of these goods and/or services, as documented by an invoice, and to transfer it in full or in part to the supplier of goods and/or services, - "3"- for an account of a bank or account of a co-operative savings and credit union kept with this bank or union as their own account, other than a savings account.

NazwaBanku	Bank name [optional field] Provide the name of a bank keeping the factor's account credited/to be credited with the invoiced amount due.

Diagram 65. The structure of the element Skonto for Platnosc
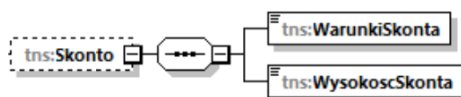
Table 64. Description of the structure of Skonto for Platnosc

Field name	Field description
WarunkiSkonta	Conditions to be met by the purchaser to enjoy a cash discount *For instance:* *"payment within 7 days of the invoice issue date".*
WysokoscSkonta	Cash discount amount *For instance:* *"3% of the (gross) amount due documented by the invoice".*

Example 14. How to fill in the element Platnosc for Fa

Facts:

Jan Kowalski (consumer) purchased a renovation service on January 15th, 2022. He paid for it in cash on January 20th, 2022. At the consumer's request, the seller issued an invoice on January 22nd, 2022; the invoice contained the following information concerning the payment made:

Element name	Field name	Data to be included
Fa/Platnosc	Zaplacono	1
	DataZaplaty	2022-10-20
	FormaPlatnosci	1

Example 15. How to fill in the element Platnosc for Fa

Facts:

On January 20th, 2022, a VAT taxable person made a supply of goods to another taxable person. The parties agreed on a payment by a wire transfer to be made in three installments, to the seller's bank account (no. 11 1111 1111 1111 1111 1111 1111), kept with XYZ, a bank with its seat in Poland. The first installment (PLN 300 gross) was paid on January 25th, 2022, the second (PLN 400 gross) – on January 27th, 2022. On January 28th, 2022, the seller issued an invoice for PLN 1200 gross. The amount still outstanding is PLN 500 gross, i.e. the third installment with a payment deadline falling on January 29th, 2022. The seller can put on the invoice information on the payments made and payments that are still outstanding.

Element name	Field name	Data to be included
Fa/Platnosc	ZaplataCzesciowa	1
Fa/Platnosc/ PlatnosciCzesciowe	KwotaZaplatyCzesciowej	300
	DataZaplatyCzesciowej	2022-01-25
Fa/Platnosc/ PlatnosciCzesciowe	KwotaZaplatyCzesciowej	400
	DataZaplatyCzesciowej	2022-01-27
Fa/Platnosc/ TerminyPlatnosci	TerminPlatnosci	2022-01-29
	TerminPlatnosciOpis	III instalment – PLN 500
Fa/Platnosc	FormaPlatnosci	6
Fa/Platnosc/ RachunekBankowy	NrRBPL	111111111111111111111111111
	NazwaBanku	XYZ

Example 16. How to fill in the element Platnosc for Fa

On January 20th, 2022, a VAT payer made a supply of goods to another taxable person. The parties agreed on a payment by a wire transfer to be made in two installments. The first installment (PLN 500 gross) was paid in cash on January 25th, 2022. The second installment (PLN 600 gross) was paid on January 27th, 2022, by a wire transfer to the seller's bank account (no. 11 1111 111 1111 1111 1111 1111) kept with XYZ, a bank with its seat in Poland. On January 28th, 2022, the seller issued an invoice for PLN 1100 gross. The seller can put on the invoice information on the payments made.

Element name	Field name	Data to be included
Fa/Platnosc	ZaplataCzesciowa	1
Fa/Platnosc/ PlatnosciCzesciowe	KwotaZaplatyCzesciowej	500
	DataZaplatyCzesciowej	2022-01-25

Fa/Platnosc/ PlatnosciCzesciowe	KwotaZaplatyCzesciowej	600
	DataZaplatyCzesciowej	2022-01-27
Fa/Platnosc	PlatnoscInna	1
	OpisPlatnosci	I installment – cash, II installment – transfer to a bank account
Fa/Platnosc/ RachunekBankowy	NrRBPL	111111111111111111111111
	NazwaBanku	XYZ

The element WarunkiTransakcji for Fa

The optional element WarunkiTransakcji contains information concerning the terms and conditions of the supply of goods and/or services documented by an invoice. This information includes among other things:

- orders dates and numbers,

- contracts dates and numbers,

- goods' batches numbers,

- Incoterms,

- contractual exchange rate and currency,

- information on the goods' transport terms and conditions,

- annotation that the supply is made by the intermediary entity referred to in Art. 22 sec. 2d of the Act.

According to the law in force, these data are not obligatory. They can but do not have to be put on the invoice. Such is the established practice; no amendments have been to any statutory provisions governing it.

Given the variety of situations in commercial trading, some fields and elements may appear more than once in the structured electronic invoice. These include, for instance, the element Umowy, the element Zamowienia, the field NrPartiiTowaru and the element Transport.

Diagram 66. The structure of the element WarunkiTransakcji for Fa
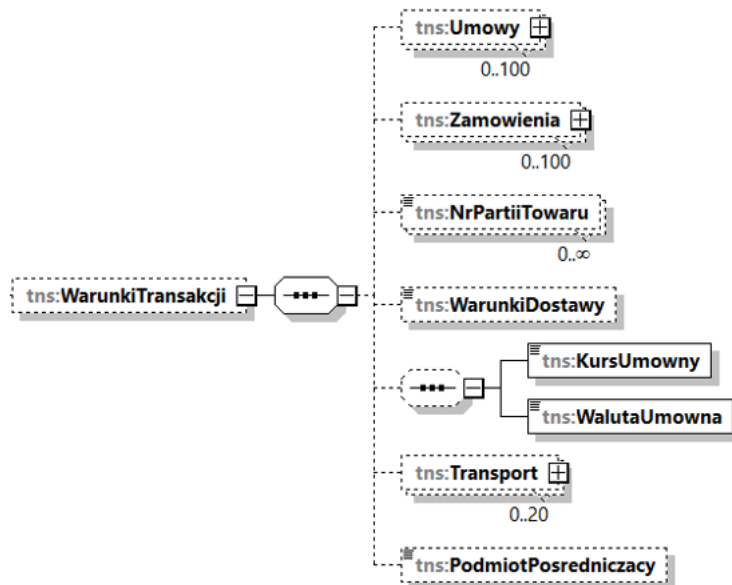
Table 65. Description of the structure of WarunkiTransakcji for Fa

Element/field name	Element/field description
Umowy	Element containing the date and number of a contract constituting the basis on which the supply goods and/or services is made [optional element]. This element can appear up to 100 times in the structured electronic invoice.
Zamowienia	Element containing the date and number of an order constituting the basis on which a supply goods and/or services is made [optional element]. This element can appear up to 100 times in the structured electronic invoice.
NrPartiiTowaru	Goods' batch numbers [optional field]. Provide the batch number of goods covered by the invoice. Note! Pursuant to Art. 12g sec. 2 point 7 letter d of the Act on Public Health[14] dated September 11th, 2015, information in an electronic form submitted to the

---

[14] Journal of Laws of 2021, item 1956, as amended

	entities obliged to pay a fee as referred to in Art. 12d of this act should include, among other things, goods' batch numbers unless these numbers are put on the invoice.
WarunkiDostawy	Terms and conditions of the supply of goods [optional field] Provide information on the terms and conditions of the supply of goods where the parties to the transaction have agreed to apply Incoterms (descriptions of abbreviation). *Example: "DDP"*
KursUmowny	Contractual exchange rate – in cases where the invoice contains information on the exchange rate used to translate the PLN amounts invoiced. Not applicable to the cases listed in Art. 31a of the Act. Note! The field KursUmowny in particular refers to a case where the parties to the transaction have agreed on a price for the goods of, for instance, EUR 100 and a payment in PLN, the contractual EUR/PLN rate being 4.50. Ultimately, the purchaser pays the seller PLN 450 and the invoice is drawn up in PLN (an annotation on the contractual exchange rate and contractual currency can be included in the invoice). The sequence consisting of the fields KursUmowny and WalutaUmowna is optional. However, if the taxable person chooses to fill it in, then he/it must fill in the both fields.
WalutaUmowna	Contractual currency – a three-digit currency code (ISO-4217) in cases where the invoice contains information on the exchange rate used to translate the PLN amounts invoiced. Not applicable to the cases listed in Art. 31a of the Act. Note! The field WalutaUmowna is applicable in particular where the parties to the transaction have agreed on a price for the goods of, for instance, EUR 100 and a payment in PLN, the contractual EUR/PLN exchange rate for the entire transaction being 4.50. Ultimately,

	the buyer pays the seller PLN 450 and the invoice is drawn up in PLN (an annotation on the contractual exchange rate and contractual currency can be included in the invoice). The sequence consisting of the fields KursUmowny and WalutaUmowna is optional. However, if the taxable person chooses to fill it in, then he/it must fill in the both fields. Note! Polish currency (PLN) should never appear in the field WalutaUmowna.
Transport	Element containing information on transport conditions such as, among other things, type of means of transport, description of cargo, data concerning the carrier, address of the place of dispatch, address of the midpoint, address of the place of destination [optional element]. This element can appear up to 20 times in the structured electronic invoice.
PodmiotPosredniczacy	Intermediary entity referred to in Art. 22 sec. 2d of the Act [optional field]. Enter "1" if the invoice contains information saying that the supply is made by the entity referred to in Art. 22 sec. 2d of the Act. Applicable where the taxable person participates in a chain transaction other than the simplified tripartite transaction referred to in Art. 135 sec. 1 point 4 of the Act.

Diagram 67. The structure of the element Umowy for WarunkiTransakcji
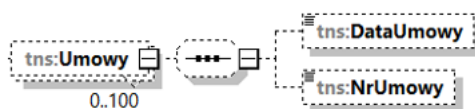
Table 66. Description of the structure of Umowy for WarunkiTransakcji

Nazwa pola	Opis pola
DataUmowy	Contract date [optional field] Provide the date of a contract constituting the basis on which the supply of goods and/or services is made. Note! The specific, additional element Fa/Zamowienie, which includes the data listed in Art. 106f sec. 1 point 4 of the Act, is dedicated to prepayment invoices.
NrUmowy	Contract number [optional field] Provide the number of a contract constituting the basis on which the supply of goods and/or services is made. Note! The specific, additional element Fa/Zamowienie, which includes the data listed in Art. 106f sec. 1 point 4 of the Act, is dedicated to prepayment invoices.

Diagram 68. The structure of the element Zamowienia for WarunkiTransakcji
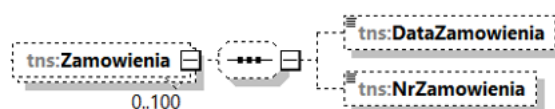
Table 67. Description of the structure of Zamowienia for WarunkiTransakcji

Field name	Field description
DataZamowienia	Order date [optional field] Provide the date of an order constituting the basis on which the supply of goods and/or services is made. Note! The specific, additional element Fa/Zamowienie, which includes the data listed in Art. 106f sec. 1 point 4 of the Act, is dedicated to prepayment invoices.

NrZamowienia	Order number [optional field] Provide the number of an order constituting the basis on which the supply of goods and/or services is made. Note! The specific, additional element Fa/Zamowienie, which includes the data listed in Art. 106f sec. 1 point 4 of the Act, is dedicated to prepayment invoices.

The element Transport for WarunkiTransakcji

The optional element Transport is intended for information concerning the transport terms and conditions of goods whose sale is documented by an invoice. This information includes among other things:

- data concerning the type of transport,

- data identifying the carrier,

- transport order number,

- information on the type of cargo and packaging unit,

- time of transport commencement and completion,

- address of the place of dispatch, midpoint address and address of the ultimate destination of the goods transported.

According to the law in force, these data are not obligatory. They can but do not have to be put on the invoice. Such is the established practice; no amendments have been made to any statutory provisions governing it.

However, if the taxable person chooses to fill in the element Transport, at least the following elements and fields need to be filled in as well:

- the field RodzajTransportu or TransportInny and OpisInnegoTransportu,

- the field OpisLadunku or LadunekInny and OpisInnegoLadunku,

- the element WysyłkaZ,

- the element WysyłkaDo.

Diagram 69. The structure of the element Transport for WarunkiTransakcji
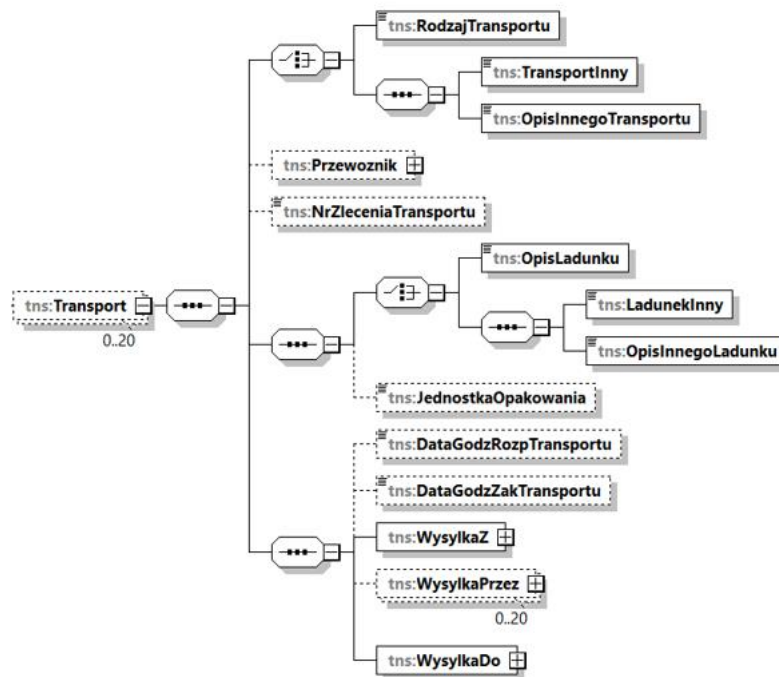
Table 68. Description of the structure of Transport for WarunkiTransakcji

Element/field name	Element/field description
RodzajTransportu	Type of means of transport used in the supply of goods. Enter the following: -"1" – for maritime transport, -"2" – for rail transport , -"3" – for road transport, -"4" – for air transport, - "5" – for mail, - "7" – for fixed transport installations, - "8" – for inland waterway transport. These transport codes are taken from the Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No. 952/2013 of the European Parliament and of the Council laying down the Union Customs Code (code "6" has been omitted intentionally).
TransportInny	Tag of another mode of transport

	For a mode of transport other than one of these specified in the field RodzajTransportu ("1"-"5", "7", "8"), enter "1" – another mode of transport.
OpisInnegoTransportu	Description of another mode of transport If "1" is entered in the field TransportInny, a description of another mode of should be provided.
Przewoznik	Element containing the carrier's identification data and address [optional element]
NrZleceniaTransportu	Number of transport order [optional field] Provide the number of transport order constituting the basis on which the transport of goods is carried out.
OpisLadunku	Type of cargo (type of collective packaging in which the goods are transported) Choose the correct number corresponding to the type of collective packaging: -"1"- can -"2"- barrel -"3"- bottle -"4"- paperboard packaging -"5"- canister -"6"- crate -"7"- container -"8"- basket -"9"- wood-splint basket -"10"- collective packaging -"11"- parcel -"12"- bundle -"13"- pallet -"14"- vessel, -„15"- solid bulk cargo container -„16"- liquid bulk cargo container -"17"- box -"18"- can -"19"- case -"20"- sack
LadunekInny	Tag of another cargo, including heterogeneous cargo

	For a collective packaging (other than one of these provided in OpisLadunku) used to transport goods or heterogeneous cargo, enter "1" – another cargo.
OpisInnegoLadunku	Description of another cargo

If "1" is entered in the field LadunekInny, the description of another cargo or heterogeneous cargo should be provided. |
| JednostkaOpakowania | Packaging unit [optional field]

In the dedicated fields provide additional information describing the cargo such as, in particular, the collective packaging in which it is transported (e.g. the number of goods items per one collective packaging).

Example:
1 paperboard packaging / 30 items |
| DataGodzRozpTransportu | Date and time of transport commencement [optional field]

Enter the date and hour of transport commencement as follows YYYY-MM-DDTHH:MM:SS (e.g.: 2022-01-24T09:30:47Z; where T stands for "Time").

Example:
Transport commences on 21.01.2022 at 12:45. Enter: 2022-01-21T12:45:00Z in the field DataGodzRozpTransportu. |
| DataGodzZakTransportu | Date and time of transport completion [optional field]

Enter the date and hour of transport completion as follows YYYY-MM-DDTHH:MM:SS (e.g.: 2022-01-24T09:30:47Z; where T stands for "Time").

Example:
Transport is completed on 23.01.2022 at 14:00. Enter 2022-01-23T14:00:00Z in the field DataGodzZakTransportu. |
| WysylkaZ | Element containing data concerning the address from which goods are dispatched (transport commencement) |

WysylkaPrzez	Element containing the address of the midpoint for the goods dispatched [optional element]. This element can appear up to 20 times in the structured electronic invoice.
WysylkaDo	Element containing the address of the ultimate place of destination of goods dispatched.

Diagram 70. The structure of the element Przewoznik forTransport
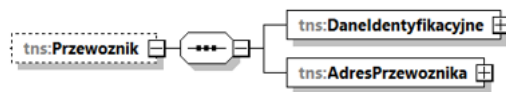
Table 69. Description of the structure of Przewoznik for Transport

Element name	Element description
DaneIdentyfikacyjne	Element containing data identifying the carrier such as, among other things, NIP, first name, last name or full business name.
AdresPrzewoznika	Element containing the carrier's address.

Diagram 71. The structure of the element DaneIdentyfikacyjne for Przewoznik
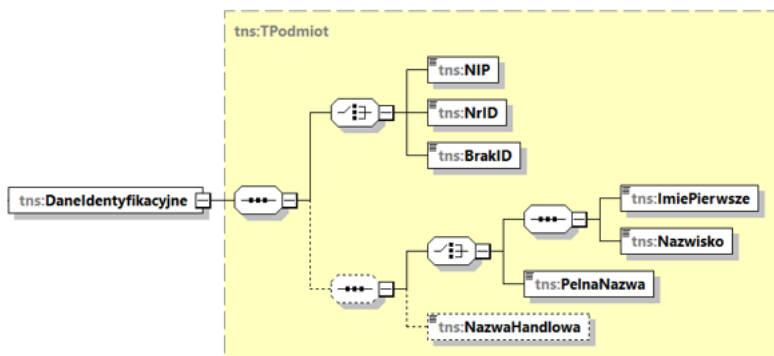
Table 70. Description of the structure of DaneIdentyfikacyjne for Przewoznik

Field name	Field description
NIP	Carrier's tax identifier NIP
NrID	Carrier's tax identifier other than NIP

BrakID	Entity having no tax identifier Enter "1" if the carrier has no tax identifiers NIP or NrID.
ImiePierwsze	Carrier's first name Enter the carrier's first name (for a carrier being a natural person).
Nazwisko	Carrier's last name Enter the carrier's last name (for a carrier being a natural person).
PelnaNazwa	Carrier's full name Enter the carrier's full name (for a carrier other than a natural person).
NazwaHandlowa	Carrier's trade name [optional field] Name used by the carrier to distinguish itself from other entities (firms) on the market.

Diagram 72. The structure of the element AdresPrzewoznika for Przewoznik
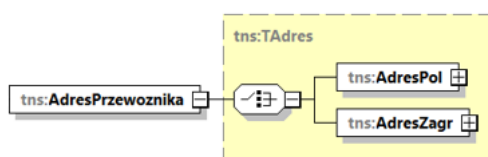
Table 71. Description of the element AdresPrzewoznika for Przewoznik

Element name	Element description
AdresPol	Carrier's Polish address
AdresZagr	Carrier's foreign address

Diagram 73. The structure of the element AdresPol for AdresPrzewoznika
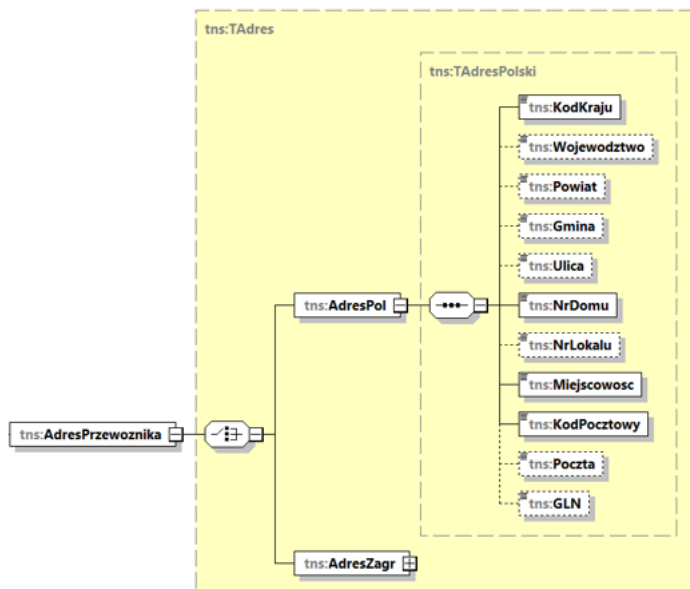
Table 72. Description of the structure of AdresPol for AdresPrzewoznika

Field name	Field description
KodKraju	Country code
Wojewodztwo	Name of the voivodship/province [optional field]
Powiat	Name of the powiat/county [optional field]
Gmina	Name of the municipality [optional field]
Ulica	Street name [optional field]
NrDomu	Building number
NrLokalu	Apartment number [optional field]
Miejscowosc	Name of the locality
KodPocztowy	Postal code
Poczta	Name of the post office [optional field]
GLN	Global Location Number [optional field] GLN is used to track, among other things, physical locations or functional entities of a firm.

	For instance, in AdresPol of WarunkiTransakcji/Transport/Przewoznik/AdresPrzewoznika, GLN may mean a physical location of an object concerned (e.g. a building, where the carrier has its seat) in the territory of the country.

Diagram 74. The structure of the element AdresZagr for AdresPrzewoznika
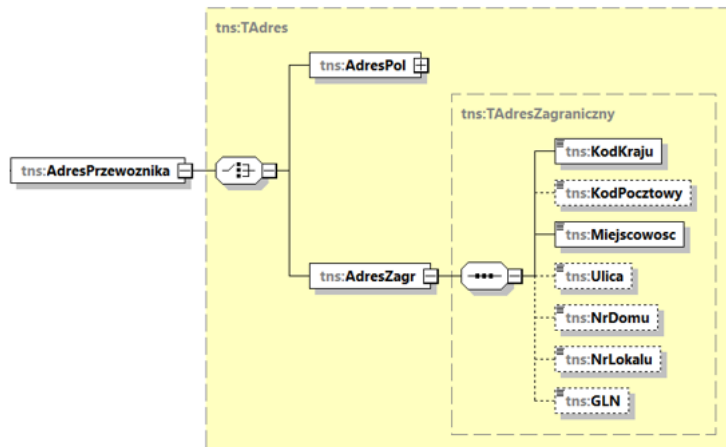
Table 73. Description of the structure of AdresZagr for AdresPrzewoznika

Field name	Field description
KodKraju	Country code
KodPocztowy	Postal code [optional field]
Miejscowosc	Name of the locality
Ulica	Street name [optional field]
NrDomu	Building number [optional field]
NrLokalu	Apartment number [optional field]
GLN	Global Location Number [optional field] GLN is used to track, among other things, physical locations or functional entities of a firm. *For instance, in AdresZagr of WarunkiTransakcji/Transport/Przewoznik/AdresPrzewoznika, GLN may mean a physical location of an object concerned (e.g.*

125

	a building, where the carrier has its seat) outside of the territory of the country.

Diagram 75. The structure of the element WysylkaZ for Transport
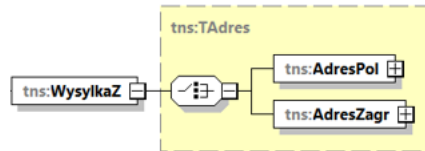
Table 74. Description of the structure of WysylkaZ for Transport

Element name	Element description
AdresPol	Polish address of the place of dispatch
AdresZagr	Foreign address of the place of dispatch

Diagram 76. The structure of the element AdresPol for WysylkaZ
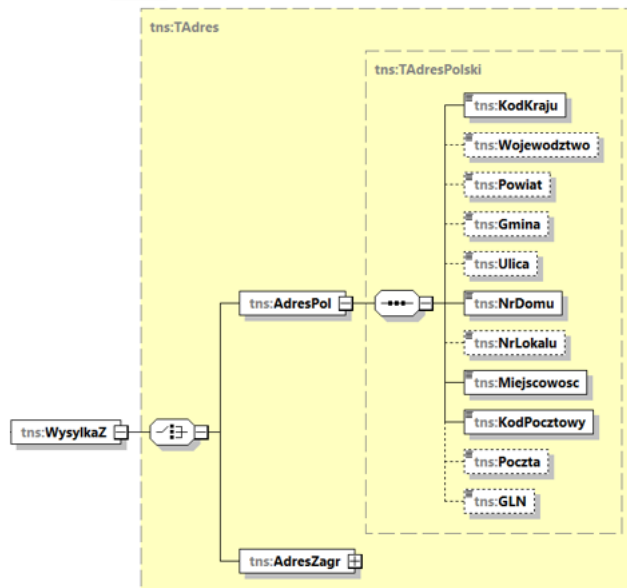
Table 75. Description of the structure of the element AdresPol for WysylkaZ

Field name	Field description
KodKraju	Country code
Wojewodztwo	Name of the voivodship/province [optional field]
Powiat	Name of the powiat/county [optional field]
Gmina	Name of the municipality [optional field]
Ulica	Street name [optional field]
NrDomu	Building number
NrLokalu	Apartment number [optional field]
Miejscowosc	Name of the locality
KodPocztowy	Postal code
Poczta	Name of the post office [optional field]
GLN	Global Location Number [optional field] GLN is used to track, among other things, physical locations or functional entities of a firm. *For instance, in AdresPol of WarunkiTransakcji/Transport/WysylkaZ, GLN may mean a physical location of an object concerned (e.g. a building, where the seller has his/its warehouse from which goods are transported to the buyer) in the territory of the country.*

Diagram 77. The structure of AdresZagr for WysylkaZ
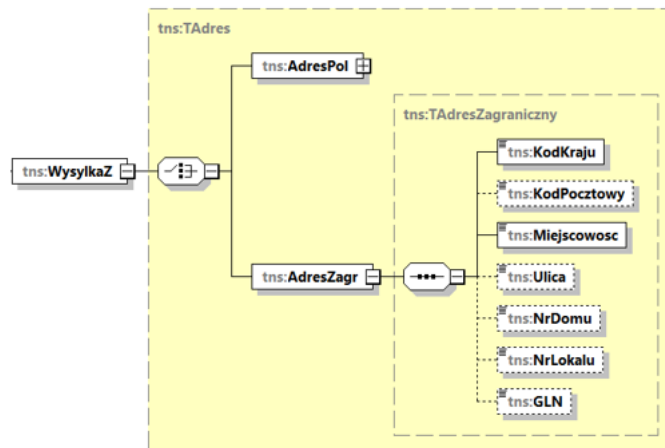
Table 76. Description of the structure of AdresZagr for WysylkaZ

Field name	Field description
KodKraju	Country code
KodPocztowy	Postal code [optional field]
Miejscowosc	Name of the locality
Ulica	Street name [optional field]
NrDomu	Building number [optional field]
NrLokalu	Apartment number [optional field]
GLN	Global Location Number [optional field] GLN is used to track, among other things, physical locations or functional entities of a firm. *For instance, in AdresZagr of WarunkiTransakcji/Transport/WysylkaZ, GLN may mean a physical location of an object concerned (e.g. a building, where the seller has his/its warehouse from which goods are transported to the buyer) outside of the territory of the country.*

Diagram 78. The structure of the element WysylkaPrzez for Transport
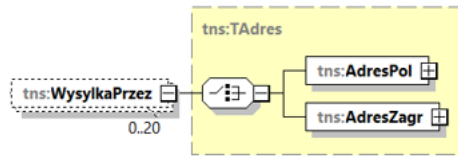
Table 77. The structure of the element WysylkaPrzez for Transport

Element name	Element description
AdresPol	Polish midpoint address of dispatch
AdresZagr	Foreign midpoint address of dispatch

Diagram 79. The structure of the element AdresPol for WysylkaPrzez
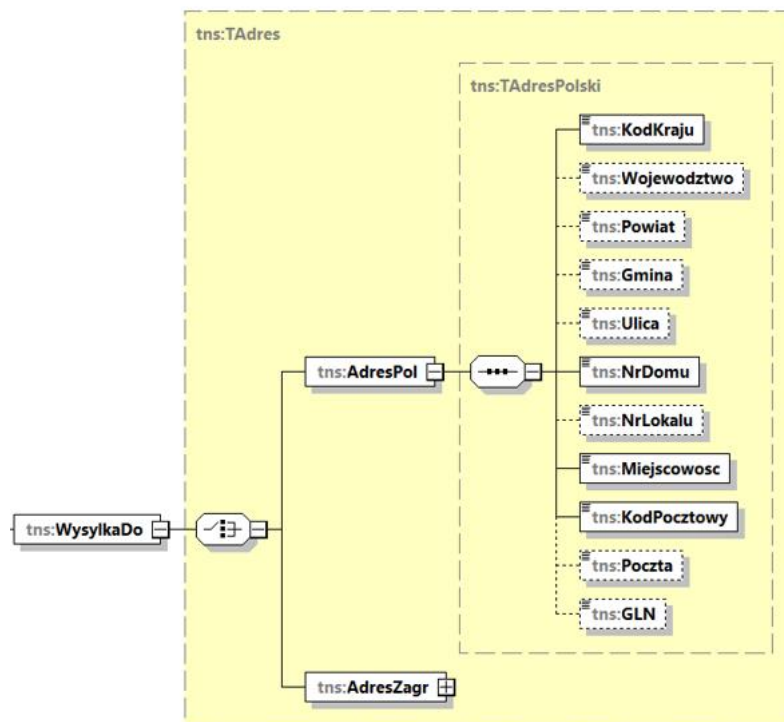
Table 78. Description of the structure of AdresPol for WysylkaPrzez

Field name	Field description
KodKraju	Country code
Wojewodztwo	Name of the voivodship [optional field]
Powiat	Name of the powiat/county [optional field]

Gmina	Name of the municipality [optional field]
Ulica	Street name [optional field]
NrDomu	Building number
NrLokalu	Apartment number [optional field]
Miejscowosc	Name of the locality
KodPocztowy	Postal code
Poczta	Name of the post office [optional field]
GLN	Global Location Number [optional field] GLN is used to track, among other things, physical locations or functional entities of a firm. *For instance, in AdresPol of WarunkiTransakcji/Transport/WysylkaPrzez, GLN may mean a physical location of an object concerned (e.g. a building, where the carrier has his/its reloading warehouse) in the territory of the country.*

Diagram 80. The structure of the element AdresZagr for WysylkaPrzez
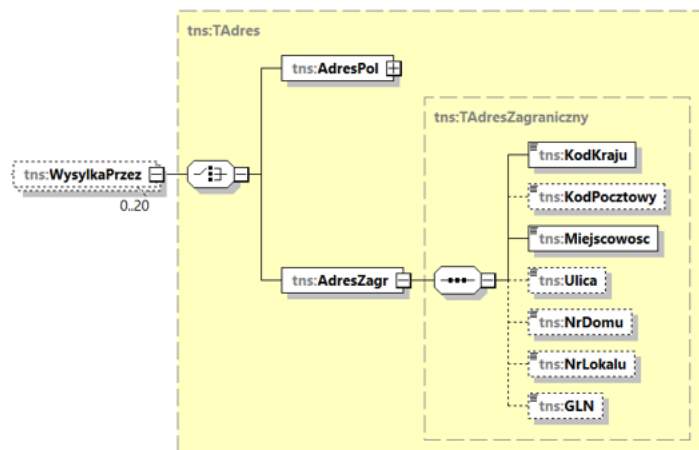
Table 79. Description of the structure of AdresZagr for WysylkaPrzez

Field name	Field description
KodKraju	Country code
KodPocztowy	Postal code [optional field]
Miejscowosc	Name of the locality
Ulica	Street name [optional field]
NrDomu	Building number [optional field]
NrLokalu	Apartment number [optional field]
GLN	Global Location Number [optional field] GLN is used to track, among other things, physical locations or functional entities of a firm. *For instance, in AdresZagr of WarunkiTransakcji/Transport/WysylkaPrzez, GLN may mean a physical location of an object concerned (e.g. a building, where the carrier has his/its reloading warehouse) outside of the territory of the country.*

Diagram 81. The structure of the element WysylkaDo for Transport
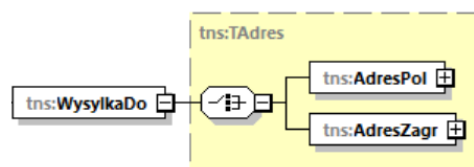
Table 80. Description of the structure of WysylkaDo for Transport

Element name	Element description
AdresPol	Polish address of the ultimate place of destination of the transport ordered
AdresZagr	Foreign address of the ultimate place of destination of the transport ordered

Diagram 82. The structure of the element AdresPol of WysylkaDo
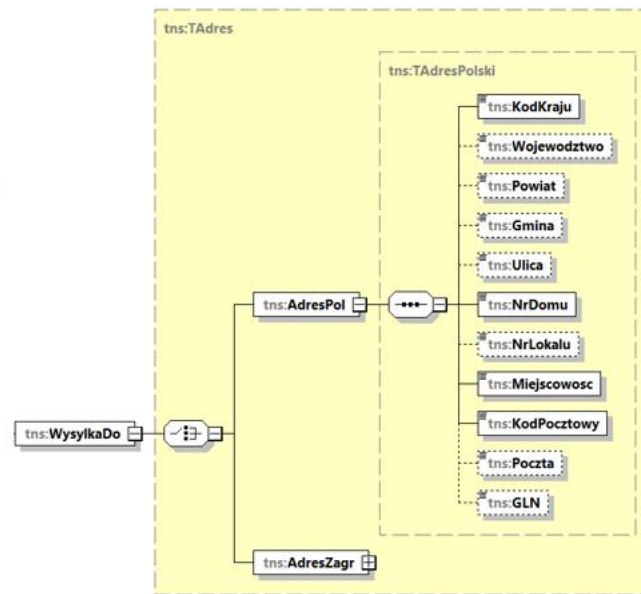
Table 81. Description of the structure of AdresPol for WysylkaDo

Field name	Field description
KodKraju	Country code
Wojewodztwo	Name of the voivodship/province [optional field]
Powiat	Name of the powiat/county [optional field]
Gmina	Name of the municipality [optional field]
Ulica	Street name [optional field]
NrDomu	Building number
NrLokalu	Apartment number [optional field]
Miejscowosc	Name of the locality
KodPocztowy	Postal code
Poczta	Name of the post office [optional field]
GLN	Global Location Number [optional field] GLN is used to track, among other things, physical locations or functional entities of a firm.

	For instance, in AdresPol of WarunkiTransakcji/Transport/WysylkaDo, GLN may mean a physical location of an object concerned (e.g. a building, where the purchaser has his/its warehouse, or another place where the goods transported are supplied) in the territory of the country.

Diagram 83. The structure of the element AdresZagr for WysylkaDo
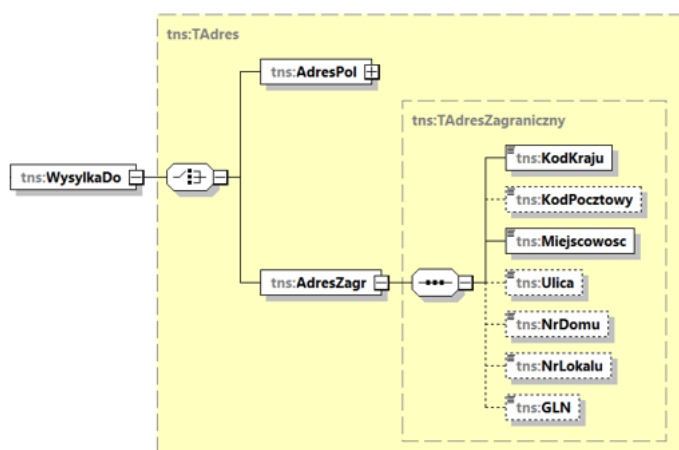
Table 82. Description of the structure of AdresZagr for WysylkaDo

Field name	Field description
KodKraju	Country code
KodPocztowy	Postal code [optional field]
Miejscowosc	Name of the locality
Ulica	Street name [optional field]
NrDomu	Building number [optional field]
NrLokalu	Apartment number [optional field]
GLN	Global Location Number [optional field] GLN is used to track, among other things, physical locations or functional entities of a firm.

For instance, in AdresZagr of WarunkiTransakcji/Transport/WysylkaDo, GLN may mean a physical location of an object concerned (e.g. a building, where the purchaser has his/its warehouse, or another place where the goods transported are supplied) outside of the territory of the country.

Example 17. How to complete the element Warunki Transakcji for Fa

Facts:

A Polish taxable person orders goods from a French taxable person on January 15th, 2022 (order number FR/002/2022). The French taxable person does not have the goods on stock, so he/it orders them from a German taxable person. The goods are transported directly from the first to the last taxable person (i.e. from the German to the Polish one). The goods to be supplied (and transported) are 2000 hair dryers placed in 50 cardboard packages (40 items each). The (road) transport started on January 25th, 2022 at 07:34 in Dresden and finished on January 25th, 2022 at 12:40 in Leszno (00-111, ul. Szara 25). The carrier – Thomas Schmidt (German tax identifier: 1234567890, address: Zeil 123/45, Freiberg) transported the goods for the French taxable person on the basis of transport order no. TR/09/22. The French taxable person is the intermediary entity referred to in Art. 22 sec. 2d of the Act. The transaction is not a simplified tripartite transaction. Considering that the French taxable person has to declare an Intra-Community Acquisition of Goods in Poland, he/it is registered as an active VAT payer (has a 10-digit Polish NIP). His/its sale to the Polish taxable person is subject to tax in Poland. So, the French taxable person issues a Polish invoice with a 23% VAT charged on the net amount.

The French taxable person, registered as an active VAT payer in Poland, can fill in the element WarunkiTransakcji as follows:

Element name	Field name	Data to be included
Fa/WarunkiTransakcji/Zamowienia	DataZamowienia	2022-01-15
	NrZamowienia	FR/002/2022
Fa/WarunkiTransakcji/Transport	RodzajTransportu	3
Fa/WarunkiTransakcji/Transport/ Przewoznik/DaneIdentyfikacyjne	NrID	1234567890
	ImiePierwsze	Thomas
	Nazwisko	Schmidt
Fa/WarunkiTransakcji/Transport/ Przewoznik/AdresPrzewoznika/ AdresZagr	KodKraju	DE
	Miejscowosc	Freiberg

	Ulica	Zeil
	NrDomu	123
	NrLokalu	45
Fa/WarunkiTranskcji/Transport	NrZleceniaTransportu	TR/09/22
	OpisLadunku	4
	JednostkaOpakowania	1 paperboard package/40 items
	DataGodzRozpTransportu	2022-01-25T07:34:00Z
	DataGodzZakTransportu	2022-01-25T12:40:00Z
Fa/WarunkiTransakcji/Transport/ WysylkaZ/AdresZagr	KodKraju	DE
	Miejscowosc	Drezno (Dresden)
Fa/WarunkiTransakcji/Transport/ WysykaDo/AdresPol	KodKraju	PL
	Ulica	Szara
	NrDomu	25
	Miejscowosc	Leszno
	KodPocztowy	00-111
Fa/WarunkiTransakcji	PodmiotPosredniczacy	1

Example 18. How to complete the element Transport for WarunkiTransakcji

Facts:

A VAT taxable person sells 5000 bricks to another taxable person. The bricks are loaded on 50 pallets (100 bricks per pallet). The parties have agreed that the goods will be delivered by road transport by XYZ Sp. z o. o. (NIP 9999999999), a company with its seat in Katowice (22-222) at ul. Biała 10. The goods will be transported from the seller's warehouse located in Gliwice (33-333) at ul. Żółta 12 to the buyer's warehouse located in Zabrze at ul. Czerwona 14 (44-444). The transport order number is ZT/25/01/2022/03. The seller decided to include the terms and conditions of transport in the invoice.

The above-mentioned information can be put on the invoice as follows:

Element name	Field name	Data to be included
Fa/WarunkiTransakcji/ Transport	RodzajTransportu	3
Fa/WarunkiTransakcji/ Transport/Przewoznik DaneIdentyfikacyjne	NIP	9999999999
	PelnaNazwa	XYZ Sp. z o.o.

Fa/WarunkiTransakcji/ Transport/Przewoznik/ AdresPrzewoznika/ AdresPol	KodKraju	PL
	Ulica	Biała
	NrDomu	10
	Miejscowosc	Katowice
	KodPocztowy	22-222
Fa/WarunkiTransakcji/ Transport	NrZleceniaTransportu	ZT/25/01/2022/03
	OpisLadunku	13
	JednostkaOpakowania	1 pallet/100 items
Fa/WarunkiTransakcji/ Transport/WysylkaZ/ AdresPol	KodKraju	PL
	Ulica	Żółta
	NrDomu	12
	Miejscowosc	Gliwice
	KodPocztowy	33-333
Fa/WarunkiTransakcji/ Transport/WysylkaDo/ AdresPol	KodKraju	PL
	Ulica	Czerwona
	NrDomu	14
	Miejscowosc	Zabrze
	KodPocztowy	44-444

The Element Zamówienie for Fa

The optional element Zamówienie is intended for the order or contract referred to in Art. 106f sec. 1 point 4 of the Act. For prepayment invoices this element is filled in obligatorily, in the currency of the prepayment invoice.

In an amendment to a prepayment invoice, a taxable person should include differences resulting from the correction of individual items of the order or contract or contra entries for individual corrected items of the order or contract, and the correct values of these items in separate rows, in the case where the value of the order is corrected.

An amendment to a prepayment invoice not changing the value of the order and changing the taxable base or tax amount should include a contra entry for a row concerned (i.e. the value of the row before the amendment) and an entry restoring the value of the order to confirm that this value has not changed.

Diagram 84. The structure of the element Zamowienie for Fa
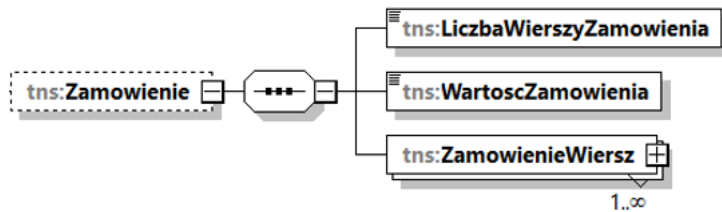
Table 83. Description of the structure of Zamowienie for Fa

Element name	Element description
LiczbaWierszyZamowienia	Number of rows of the order or contract Provide the total number of rows of the order or contract.
WartoscZamowienia	Value of the order or contract including tax Provide the total of P_11NettoZ and P_11VatZ (all rows of the order).
ZamowienieWiersz	Element containing detailed items of the order or contract in the currency of the prepayment invoice.

Diagram 85. The structure of the element ZamowienieWiersz for Zamowienie
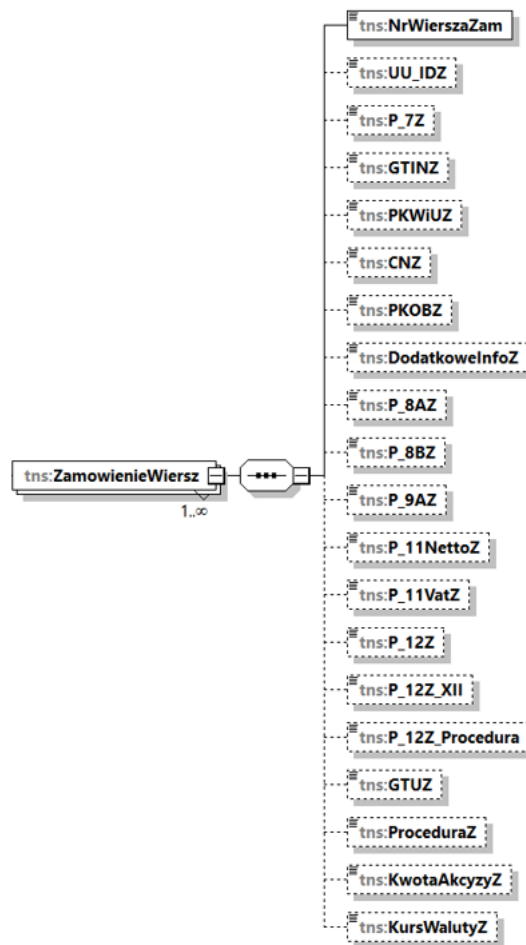
Table 84. Description of the structure of ZamowienieWiersz for Zamowienie

Nazwa pola	Opis pola
NrWierszaZam	Subsequent row number of the order or contract Provide the subsequent row number of the order or contract *Example:* *For an invoice documenting a prepayment towards two different goods items, the field NrWierszaZam in the first row of the order should equal "1", the field NrWierszaZam in the second row of the order should equal "2" (etc.).*
UU_IDZ	Universal, unique number of the order or contract [optional field]

	A text field containing a universal, unique data identifier allowing unequivocal identification of an order's or contract's row. The desired uniqueness for the UU_IDZ field is a uniqueness related to the taxable person concerned or software he/it uses.
P_7Z	Name (type) of goods or services [contingent field] Provide the name (type) of goods and/or services supplied on the basis of the order or contract.
GTINZ	Global Trade Item Number [optional field] GTIN allows the identification of goods and/or services worldwide; it is a digital counterpart of EAN. Provide GTIN of the goods and/or services covered by the order or contract.
PKWiUZ	Symbol of Polish Classification of Goods and Services [optional field] Currently, for the purposes of goods and services tax, Polish Classification of Goods and Services of 2015 is being used.
CNZ	Combined Nomenclature Symbol [optional field] Provide the Combined Nomenclature (CN) symbol.
PKOBZ	Symbol of Polish Classification of Building Facilities [optional field] Provide the symbol of Polish Classification of Building Facilities.
DodatkoweInfoZ	To be filled in by the seller with data not included in the structure's elements, which are not mandatory under the law but can be put on the invoice [optional field] In this field the taxable person may provide, for instance, detailed data identifying the subject matter of the sale such as substance/material, color, size, characteristic features, etc.
P_8AZ	Measure of goods ordered or scope of the service [contingent field]

P_8BZ	Quantity of goods ordered or scope of the service [contingent field]
P_9AZ	Unit price of goods and/or services ordered less tax (net unit price) (optional field)
P_11NettoZ	Value of goods and/or services ordered, less tax (contingent field)
P_11VatZ	Amount of tax due in respect of the goods and/or services ordered [contingent field]
P_12Z	Tax rate: 23, 22, 8, 7, 5, 4, 3, 0, np, zw, oo [contingent field] Provide the right tax rate for the goods and/or services ordered.
P_12Z_XII	VAT rate in the case referred to in division XII, chapter 6a of the Act [contingent field] Provide the VAT rate for the goods and/or services ordered where a prepayment invoice is issued by a taxable person identified in the territory of the country as an EU OSS VAT payer. On the website of the European Commission, taxable persons can find Baza stawek podatkowych w innych krajach UE.
P_12Z_Procedura	Specify the procedure [optional field] Enter the following: -"1" – where a row of the order or contract refers to domestic sale taxed at 0%, -"3" – where a row of the order or contract refers to the export of goods taxed at 0%, -"4" – where a row of the order or contract refers to the supply of goods and/or services taxed outside of the territory of the country, -"5" - where a row of the order or contract refers to the supply of services specified in Art. 100 sec. 1 point 4 of the Act, -"6" - where a row of the order or contract refers to any of the goods/services listed in appendix no. 15 to the Act,

	-"7" - where a row of the order or contract refers to other domestic sales. Note! Procedure "2" referring to the 0% rate applicable to the Intra-Community supply of goods has been omitted intentionally because the receipt of a prepayment does not give rise to an obligation to pay tax and is not documented by an invoice.
GTUZ	The supply of goods and/or services supplied based on the order or contract [optional field] Provide the following: - "GTU_01" – for the supply of goods referred to in § 10 sec. 3 point 1 letter a) of the Ordinance on the Scope of Data Included in Tax Returns and Records Related to the Tax on Goods and Services. "GTU_01" means a row of the order or contract relating to the supply of alcoholic beverages with an alcohol content above 1.2%, beer and alcoholic beverages that are a mixture of beer and non-alcoholic beverages with an alcohol content exceeding 0.5% (CN from 2203 to 2208). - "GTU_02" – for the supply of goods referred to in § 10 sec. 3 point 1 letter b) of the Ordinance on the Scope of Data Included in Tax Returns and Records Related to the Tax on Goods and Services. "GTU_02" means a row of the order or contract relating to the supply of goods referred to in Art. 103 sec. 5aa of the Act. - "GTU_03" – for the supply of goods referred to in § 10 sec. 3 point 1 letter c) of the Ordinance on the Scope of Data Included in Tax Returns and Records Related to the Tax on Goods and Services. "GTU_03" means a row of the order or contract relating to the supply of fuel oils other than these specified in § 10 sec. 3 point 1 letter b), lubricating oils and other oils (CN from 2710 19 71 to 2710 19 83 and CN from 2710 19 87 to 2710 19 99, excluding elastic lubricants falling within CN 2710 19 99), lubricating oils (CN 2710 20 90)

and lubricating preparations (CN 3403, excluding elastic lubricants falling within this code).

- "GTU_04" – for the supply of goods referred to in § 10 sec. 3 point 1 letter d) of the Ordinance on the Scope of Data Included in Tax Returns and Records Related to the Tax on Goods and Services.

 "GTU_04" means a row of the order or contract relating to the supply of tobacco products, tobacco, e-liquid and new category products in the meaning of excise duty laws.

- "GTU_05" – for the supply of goods referred to in § 10 sec. 3 point 1 lit. e) of the Ordinance on the Scope of Data Included in Tax Returns and Records Related to the Tax on Goods and Services.

"GTU_05" means a row of the order or contract relating to the supply of wastes – only these specified under items 79-91 of appendix no. 15 to the Act.

- "GTU_06" – for the supply of goods referred to in § 10 sec. 3 point 1 letter f) of the Ordinance on the Scope of Data Included in Tax Returns and Records Related to the Tax on Goods and Services.

"GTU_06" means a row of the order or contract relating to the supply of electronic devices and their parts and materials, specified under items 7, 8, 59–63, 65, 66, 69 and 94–96 of appendix no. 15 to the Act only, and the stretch foil specified under item 9 of appendix no. 15.

"GTU_07" – for the supply of goods referred to in § 10 sec. 3 point 1 letter g) of the Ordinance on the Scope of Data Included in Tax Returns and Records Related to the Tax on Goods and Services.

"GTU_07" means a row of the order or contract relating to the supply of vehicles and vehicle parts (CN 8701 – 8708).

- "GTU_08" – for the supply of goods referred to in § 10 sec. 3 point 1 letter h) of the Ordinance on the Scope of Data Included in Tax Returns and Records Related to the Tax on Goods and Services.

| | "GTU_08" means a row of the order or contract relating to the supply of precious metals and base metals – only these specified under item 1 of appendix no. 12 to the Act, and items 12-25, 33-40, 45, 46, 56 and 78 of appendix no. 15 to the Act.

- "GTU_09" – for the supply of goods referred to in § 10 sec. 3 point 1 letter i) of the Ordinance on the Scope of Data Included in Tax Returns and Records Related to the Tax on Goods and Services.

"GTU_09" means a row of the order or contract relating to the supply of medicaments, special purpose foods and medicinal products that are subject to registration under Art. 37av sec. 1 of the Act dated September 6th, 2001 – Pharmaceutical Law (Journal of Laws of 2021, items 974 and 981).

- "GTU_10" – for the supply of goods referred to in § 10 sec. 3 point 1 letter j) of the Ordinance on the Scope of Data Included in Tax Returns and Records Related to the Tax on Goods and Services.

"GTU_10" means a row of the order or contract relating to the supply of buildings, structures and land, including also their parts and shares in ownership and the right transfer referred to under Art. 7 sec. 1 of the Act.

- "GTU_11" – for the supply of goods referred to in § 10 sec. 3 point 2 letter a) of the Ordinance on the Scope of Data Included in Tax Returns and Records Related to the Tax on Goods and Services.

"GTU_11" means a row of the order or contract relating to the supply of services related to the greenhouse gas emission allowance trading as referred to in the Act on the Scheme for Greenhouse Gas Emission Allowance Trading dated June 12th 2015 (Journal of Laws of 2021, items 332 and 1047).

- "GTU_12" – for the supply of goods referred to in § 10 sec. 3 point 2 lit. b) of the Ordinance on the Scope of Data Included in Tax Returns and Records Related to the Tax on Goods and Services.

"GTU_12" means a row of the order or contract relating to the supply of intangible services – only these in the |

	area of consultancy, including legal and tax consultancy and management consultancy (PKWiU 62.02.1, 62.02.2, 66.19.91, 69.20.3, 70.22.11, 70.22.12, 70.22.13, 70.22.14, 70.22.15, 70.22.16, 70.22.3, 71.11.24, 71.11.42, 71.12.11, 71.12.31, 74.90.13, 74.90.15 and 74.90.19), accounting and financial audit (PKWiU 69.20.1 and 69.20.2), law (PKWiU 69.1), management (PKWiU 62.03, 63.11.12, 66.11.19, 66.30, 68.32, 69.20.4, 70.22.17, 70.22.2, 90.02.19.1), head offices (PKWiU 70.1), advertising (PKWiU 73.1), market research and public opinion polling (PKWiU 73.2), scientific research and development (PKWiU 72) and forms of education other than school education (PKWiU 85.5). - "GTU_13" – for the supply of goods referred to in § 10 sec. 3 point 2 letter c) of the Ordinance on the Scope of Data Included in Tax Returns and Records Related to the Tax on Goods and Services. "GTU_13" means a row of the order or contract relating to the supply of transport services and warehouse management services (PKWiU 49.4, 52.1).
ProceduraZ	Procedure for the goods and/or service supplied on the basis of the order or contract concerned [optional field] Provide the following: - "WSTO_EE" for the procedure referred to in § 10 sec. 4 point 2a of the Ordinance on the Scope of Data Included in Tax Returns and Records Related to the Tax on Goods and Services. "WSTO_EE" means a row of the order or contract relating to Intra-Community distance sale of goods that are located in the territory of the country at the time when their dispatch or transport begins, and the supply of telecommunication, broadcasting and electronic services referred to in Art. 28k of the Act, to entities other than taxable persons who have their seat, permanent place of residence or ordinary place of stay in the territory of a member state other than the territory of the country. - "IED" – for the procedure referred to in § 10 sec. 4 point 2b of the Ordinance on the scope of data included in tax

	returns and records related to the tax on goods and services.
	"IED" means a row of the order or contract relating to the supply of goods referred to under Art. 7a sec. 1 and 2 of the Act, performed by a taxable person facilitating it, who does not apply the special procedure referred to in division XII chapters 6a or 9 of the Act or other, corresponding regulations, the place of supply being the territory of the country.
	- "TT_D" – for the procedure referred to in § 10 sec. 4 point 5 of the Ordinance on the Scope of Data Included in Tax Returns and Records Related to the Tax on Goods and Services.
	"TT_D" means a row of the order or contract relating to the supply of goods outside of the territory of the country effected by the second VAT payer in sequence in the triangular transaction effected within the framework of the simplified procedure referred to in Division XII chapter 8 of the Act.
	- "B_SPV" - for the procedure referred to in § 10 sec. 4 point 10 of the Ordinance on the Scope of Data Included in Tax Returns and Records Related to the Tax on Goods and Services.
	"B_SPV" means a row of the order or contract relating to the transfer of a single-purpose voucher effected by a taxable person acting on his/its own behalf, taxed according to Art. 8a sec. 1 of the Act.
	-"B_SPV_DOSTAWA"- for the procedure referred to in § 10 sec. 4 point 11 of the Ordinance on the Scope of Data Included in Tax Returns and Records Related to the Tax on Goods and Services.
	"B_SPV_DOSTAWA" means a row of the order or contract relating to the supply of goods and/or services to which a single-purpose voucher relates, to the taxable person who has issued the voucher according to Art. 8a sec. 4 of the Act.
	- "B_MPV_PROWIZJA" – for the procedure referred to in § 10 sec. 4 point 12 of the Ordinance on the scope of data

	included in tax returns and records related to the tax on goods and services. "B_MPV_PROWIZJA" means a row of the order or contract relating to the supply of agency and other services pertaining to the transfer of a single-purpose voucher, taxed according to Art. 8b sec. 2 of the Act.
KwotaAkcyzyZ	Amount of excise duty included in the price of the goods [optional field]
KursWalutyZ	Currency exchange rate applied to calculate the tax amount in the cases referred to in Art. 31a of the Act. For prepayment invoices provide an exchange rate that is identical for all goods and services [contingent field].

Example 19. How to complete the element Zamowienie for Fa

A VAT taxable person received a prepayment towards:

- the supply of a single-family house with a useable area of 120 m^2 (PKOB 1110), taxable at 8% VAT (PLN 400 000 net + VAT of PLN 32 000), and

- the supply of fittings: 2 chests of drawers (PLN 1000 net + VAT of PLN 230 each) and 2 sofas (PLN 2000 net + VAT of PLN 460 each), taxable at 23% VAT,

The aggregate value of the order (gross) is PLN 439 380.

Alongside the data referred to in Art. 106f sec. 1 points 1-3 of the Act, in the prepayment invoice the taxable person includes data relating to the order (Art. 106f sec. 1 point 4 of the Act):

The row dedicated to data relating to the order for the single-family house can be filled in as follows:

Field name	Data to be included
NrWierszaZam	1
P_7Z	Single-family house
PKOBZ	1110
DodatkoweInfoZ	Useable area - 120 m^2
P_8AZ	Item
P_8BZ	1

Field name	Data to be included
P_9AZ	400000
P_11NettoZ	400000
P_11VatZ	32000
P_12Z	8
P_12Z_Procedura	7
GTUZ	GTU_10

The row dedicated to the order for the two chests of drawers can be filled in as follows:

Field name	Data to be included
NrWierszaZam	2
P_7Z	Chest of drawers
P_8AZ	Items
P_8BZ	2
P_9AZ	1000
P_11NettoZ	2000
P_11VatZ	460
P_12Z	23
P_12Z_Procedura	7

The row dedicated to the order for the two sofas can be filled in as follows:

Field name	Data to be included
NrWierszaZam	3
P_7Z	Sofa
P_8AZ	Item
P_8BZ	2
P_9AZ	2000
P_11NettoZ	4000
P_11VatZ	920
P_12Z	23

P_12Z_Procedura	7

Check sums for all rows of the order should be filled in as follows:

Field name	Data to be included
LiczbaWierszyZamowienia	3
WartoscZamowienia	439380

Stopka for FA(1)

The structure of the element Stopka for Fa

Diagram 86. The structure of the element Stopka for Fa
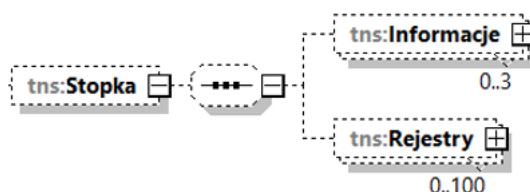
Table 85. Description of the structure of Stopka for Fa

Element name	Element description
Informacje	Element containing the other information put on the invoice (invoice footer) [optional element] This element may appear up to 3 times in the structured electronic invoice.
Rejestry	Element containing registration numbers of the entity or group of entities recorded in other registers and/or databases [optional element] This element may appear up to 100 times in the structured electronic invoice.

Diagram 87. The structure of the element Informacje for Stopka

Table 86. The structure of the element Informacje for Stopka

Field name	Field description
StopkaFaktury	Field containing the other information included in the invoice [optional field] In the footer of the invoice you can include, for example, a thank you note for the purchase, an incentive for further cooperation, a discount code to be used during subsequent purchases, opening hours of the point of sale, working hours of the hotline / customer service point, link to the goods return form, link to the complaint form, marketing information, GDPR clause, share capital value, etc.

Diagram 88. The structure of the element Rejestry for Stopka
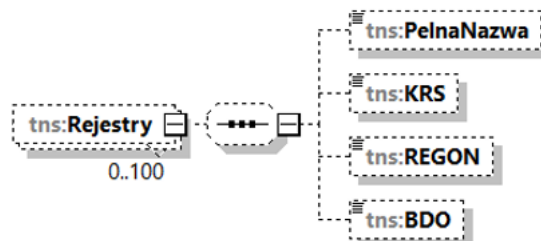
Table 87. The structure of the element Rejestry for Stopka

Field name	Field description
PelnaNazwa	Full name of the entity whose registration number is entered in the field KRS/REGON/BDO [optional field].
KRS	Number in the National Court Register [optional field] The National Court Register is a centralized IT data base consisting of three separate registers: - register of entrepreneurs, - register of associations, other social and professional organizations, foundations and public healthcare establishments,

	- register of insolvent debtors.[15]
REGON	REGON number [optional field] REGON – a unique number assigned to national economy entities and local units of these entities in the national official register of national economy entities; REGON has no covert or overt features identifying an entity.
BDO	Registration number in the Wastes Database [optional field] The Wastes Database is a register of entities who market products and products in packages and manage wastes.

Example 20. How to fill in the element StopkaFaktury for Informacje

Field name	Field description
Fa/Stopka/Informacje/ StopkaFaktury	Thank you for shopping in our company. From 10/01/2022 to 17/01/2022, with the code "WINTER_PROMOTION", when ordering goods in our online store, you will pay 30% less for all Christmas decorations, gift packaging and toys! Do you want to return the goods, make a complaint, express your opinion on the quality of our service or obtain additional information on current promotions? Contact our hotline (tel. 801 055 055) – consultants work 5 days a week from 8:00 to 18:00. We are waiting for you!

Example 21. The element Stopka for Fa can be filled in as follows

Field name	Field description
Fa/Stopka/Informacje/ StopkaFaktury	Share capital: PLN 50 000 000
Fa/Stopka/Rejestry/PelnaNazwa	ABC Sp. z o.o.
Fa/Stopka/Rejestry/KRS	0000111111
Fa/Stopka/Rejestry/REGON	011111111

---

[15] Source:https://www.gov.pl/web/sprawiedliwosc/ogolne-informacje-o-krajowym-rejestrze-sadowym

Examples

Diagrams

Tables