

# Pre-Flight Readiness Assessment

for National E-Invoicing Enforcement

<b>Invoice File:</b>	PL_test_06_arithmetic_errors.xml
<b>Analysis Date:</b>	2026-03-07 13:36 UTC
<b>Target Markets:</b>	PL
<b>Readiness Check:</b>	Needs Remediation

## Executive Summary

### Executive Summary: Invoice Readiness Analysis for Poland

The invoice document currently requires remediation due to critical issues that impede its readiness for compliance with Polish e-invoicing regulations. Specifically, the absence of the Seller and Buyer NIP for KSeF authentication and B2B transactions, along with the need for the invoice date to be in ISO8601 format, represent significant blocking structural errors. This analysis serves as a "Pre-Flight Check," indicating that immediate attention is necessary to address these critical deficiencies before proceeding with invoicing activities in Poland.

## Findings: Poland (KSeF)

Severity	Issue	Planning Implication
<b>CRITICAL</b>	Seller NIP (Tax Identification Number) is required for KSeF authentication	The requirement for a valid Seller NIP on the KSeF platform is crucial because if the NIP is missing or incorrectly formatted, the invoice will be rejected, leading to potential delays in payment and increased audit risks in 2025/2026. This issue often arises from incorrect data in your ERP or Master Data systems, where the NIP may have spaces, hyphens, or an incorrect number of digits. Ensuring that the NIP is a continuous string of exactly 10 digits with a valid checksum is essential to avoid these complications.
<b>CRITICAL</b>	Buyer NIP is required for B2B transactions with Polish VAT taxpayers	The absence of the buyer's NIP in B2B transactions poses a rejection risk for the upcoming 2025/2026 enforcement because KSeF cannot link the invoice to the buyer's account, preventing them from receiving it. This can lead to payment delays and increased audit risks, as invoices may not be processed correctly. Typically, the data source that needs correction is your ERP system or Master Data, where the NIP should be accurately recorded.

Severity	Issue	Planning Implication
<b>CRITICAL</b>	Invoice date in ISO8601 format determines VAT period and chronological ordering	The absence of an invoice date in the correct ISO8601 format (YYYY-MM-DD) can lead to rejection by the KSeF platform, which is crucial for determining VAT periods and ensuring invoices are processed in the correct order. This creates a risk of payment delays and potential audit issues, especially with the upcoming enforcement in 2025/2026. Typically, the data source that needs correction is your ERP system, where local date formats may be used instead of the required standard.
<b>CRITICAL</b>	Unique invoice number identifier enables tracking and duplicate detection	The absence of a unique invoice number can lead to rejection risks under the KSeF system in 2025/2026, as the platform relies on this identifier to prevent duplicate submissions and ensure proper tracking. This could result in payment delays and increased audit risks, as invoices may not be processed correctly. Typically, the issue stems from the ERP system or master data, where invoice numbering needs to be properly managed and maintained.
<b>CRITICAL</b>	Invoice document type code determines processing rules and VAT treatment	The missing or incorrect invoice document type code can lead to rejection risks under the KSeF system in 2025/2026 because it prevents the correct processing rules and VAT calculations from being applied. This could result in payment delays and increased audit risks, as invoices may not be processed correctly or on time. Typically, the data source that needs correction is your ERP system or Master Data, where the document type codes should be accurately defined for different invoice types.
<b>CRITICAL</b>	Seller's legal name must match official business registry for verification	The mismatch between the seller's legal name and the official business registry can lead to rejection risks when e-invoicing enforcement begins in 2025/2026, as the KSeF system will not be able to verify the seller's identity. This could result in payment delays and increased audit risks, as invoices may be deemed invalid. To address this, it's essential to ensure that the legal name is accurately reflected in your ERP or Master Data systems, avoiding the use of abbreviations or trade names.
<b>CRITICAL</b>	Buyer's legal or trade name enables invoice matching and delivery	If the buyer's legal or trade name is missing or incorrect on invoices, it can lead to rejection risks when Poland enforces e-invoicing regulations in 2025/2026. This can cause delays in payment processing and increase the risk of audits, as invoices may not be matched correctly in the KSeF system. Typically, this issue arises from inaccuracies in your ERP or Master Data, which need to be updated to reflect the exact legal name registered for B2B transactions.

Severity	Issue	Planning Implication
<b>CRITICAL</b>	Total gross amount is required for financial reconciliation and VAT reporting	The absence of a total gross amount in your e-invoices poses a rejection risk under the upcoming 2025/2026 enforcement, as KSeF will validate this against the calculated line-item sums. This can lead to payment delays and increased audit risks, as discrepancies may trigger further scrutiny. Typically, the data source that needs correction is your ERP system, where rounding errors or manual entries may not align with the calculated totals.
<b>CRITICAL</b>	Total VAT amount must match line-item VAT sum for arithmetic validation	The missing total VAT amount creates a rejection risk because Poland's KSeF system requires that the total VAT matches the sum of VAT for each line item, with only a small tolerance for errors. If this validation fails, it can lead to payment delays and increased audit risks, as invoices may be rejected or flagged for review. Typically, the data source that needs correction is the ERP system, where rounding errors or incorrect VAT calculations may occur.
<b>CRITICAL</b>	Net taxable amount must satisfy arithmetic formula: Net + VAT = Gross	The missing net amount creates a rejection risk because the KSeF validation engine requires the formula Net + VAT = Gross to be strictly followed, with only a small tolerance for discrepancies. This can lead to payment delays and increased audit risk if invoices are rejected due to rounding errors across different VAT rates. Typically, the data source that needs correction is the ERP system, where the net amounts may not be accurately calculated or recorded.
<b>CRITICAL</b>	Invoice must contain at least one line item with required details	Invoices submitted to KSeF must include at least one line item with specific details, such as description, quantity, unit price, VAT rate, and net amount; otherwise, they will be rejected. This creates a rejection risk for the upcoming 2025/2026 enforcement, potentially leading to payment delays and increased audit scrutiny. Typically, the data source that needs correction is the ERP system, where line item details may be missing or not properly configured.
<b>CRITICAL</b>	Quantity per line item is required for amount calculation verification	The absence of quantity per line item in your invoices poses a rejection risk under the upcoming KSeF enforcement in 2025/2026, as it prevents accurate verification of the line amounts (quantity x unit price). This could lead to payment delays and increased audit risks, as invoices may be flagged for correction. Typically, this issue arises from your ERP or Master Data systems, where the quantity for service-based invoices is often overlooked and should be set to '1' for lump-sum services.

Severity	Issue	Planning Implication
<b>CRITICAL</b>	Unit price per line item is required for amount calculation	The absence of unit prices for each line item in your invoices poses a rejection risk under the upcoming KSeF enforcement in 2025/2026 because the system requires this detail for accurate amount calculations and total verification. This gap can lead to payment delays and increased audit risks, as invoices may be flagged for correction or rejection. Typically, this issue stems from your ERP or master data systems, which may need updates to ensure unit prices are included for all line items.
<b>CRITICAL</b>	Net amount per line is required and must equal quantity x unit price	The requirement for the net amount per line to equal the quantity multiplied by the unit price is crucial because any discrepancies can lead to rejection during the KSeF clearance submission, especially with the upcoming enforcement in 2025/2026. This could result in payment delays and increased audit risks, as invoices may not be processed correctly. Typically, the data source that needs correction is your ERP system, where line-level discounts or rounding errors may not be accurately reflected.
<b>CRITICAL</b>	Product/service name per line item (max 512 chars in FA(3))	The requirement for product or service names to be included per line item in the KSeF schema is crucial because if descriptions are missing or exceed the 512-character limit, invoices may be rejected during validation, leading to potential enforcement issues in 2025/2026. This can result in payment delays and increased audit risks, as incomplete or incorrect information can hinder financial processes. Typically, the data source that needs correction is your ERP system or Master Data, where product and service descriptions are managed.
<b>CRITICAL</b>	Currency code determines financial reporting and exchange rate handling	The absence of a currency code on invoices can lead to rejection under the KSeF system, especially as enforcement tightens in 2025/2026. This oversight can disrupt financial reporting and exchange rate handling, potentially causing payment delays and increasing audit risks. Typically, this issue stems from missing or incorrect data in your ERP or Master Data systems, which need to explicitly include the ISO 4217 code for PLN invoices.
<b>WARNING</b>	Seller's registered address for business registry verification	The missing or empty seller's registered address can lead to rejection risks during business registry verification, which is crucial for compliance with the upcoming e-invoicing regulations in 2025/2026. This could result in payment delays and increased audit risks, as invoices may not be processed if they fail to meet verification standards. Typically, the data source that needs correction is your ERP or Master Data, where the complete address information should be accurately maintained.

Severity	Issue	Planning Implication
<b>WARNING</b>	Buyer's address is required for VAT treatment determination	The absence of the buyer's address in your invoices poses a rejection risk for the upcoming 2025/2026 enforcement because it prevents accurate VAT treatment determination, which is essential for compliance with Polish regulations. This could lead to payment delays and increased audit risk, as invoices may be rejected or flagged for review. Typically, this issue stems from incomplete data in your ERP or Master Data systems, which need to be updated to include full address details for all B2B transactions.
<b>WARNING</b>	Payment terms enable split payment mechanism (MPP) validation	The missing payment information in your invoices poses a rejection risk for the upcoming enforcement of split payment mechanisms in 2025/2026, as it prevents proper routing and integration with KSeF payment processing. This could lead to payment delays and increased audit risks, impacting cash flow and operational efficiency. Typically, the data source that needs correction is your ERP system, where payment terms should be clearly defined and structured.
<b>CRITICAL</b>	Split payment (MPP) flag is mandatory for goods/services listed in Annex 15 of Polish VAT Act	The missing MPP flag for goods and services listed in Annex 15 of the Polish VAT Act creates a rejection risk for invoices exceeding PLN 15,000, as KSeF will not validate them without this flag. This can lead to payment delays and increased audit risks, as invoices may be deemed non-compliant. Typically, the data source that needs correction is your ERP system, where the MPP flag should be properly set based on the goods or services being invoiced.
<b>WARNING</b>	Delivery/service date or billing period is needed for VAT period determination	The absence of a delivery or service date on invoices poses a rejection risk for the upcoming 2025/2026 enforcement because Polish VAT law mandates this information for accurate VAT period assignment. Without it, invoices may be rejected, leading to payment delays and increased audit risks for your business. Typically, this issue stems from missing or incorrect data in your ERP system or master data, which needs to be addressed to ensure compliance with VAT requirements.
<b>INFO</b>	KSeF payment identifier (new in FA(3)) helps match payments to specific invoices	The new KSeF payment identifier is crucial for matching payments to specific invoices in Poland, and not including this optional field increases the risk of payment rejections when enforcement begins in 2025/2026. This could lead to payment delays and potential audit risks, as mismatched payments may complicate financial tracking and reconciliation. Typically, the data source that needs correction is your ERP system, where invoice details and payment identifiers should be accurately maintained.

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INFO	Payment link field (new in FA(3)) enables online payment for customers	The new payment link field in FA(3) is optional, but not including it could lead to rejection risks during the 2025/2026 enforcement, as it may affect customer payment workflows. This could result in payment delays and increased audit risks if invoices are not processed smoothly. Typically, the data source that needs correction is your ERP system, where the invoice templates may need to be updated to include this new field.
INFO	Attachments support (new in FA(3)) allows specifications, contracts, protocols	The new FA(3) feature allows for attaching important documents like specifications and contracts to e-invoices, which could become a requirement in 2025/2026. If your system doesn't support this optional field, it may lead to invoice rejections, causing payment delays and increasing audit risks. Typically, you'll need to ensure that your ERP or Master Data systems are updated to include this functionality.

**IMPORTANT DISCLAIMER:**

This report is a planning and readiness analysis based on known national enforcement expectations as of the analysis date. It does not modify invoices, submit data to any authority, or guarantee compliance. This analysis is provided for planning purposes only and should not be considered legal or compliance advice. Users should consult with qualified professionals for specific compliance guidance.