

# Structured invoice

*Information sheet on the FA (3) logical structure*

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Whenever the following information sheet refers to:

- a) GV - shall mean the VAT group,
- b) JST - shall mean a local government authority,
- c) KSeF - shall mean the National e-Invoicing System (Krajowy System e-Faktur), as referred to in Article 106nd sec. 2 of the Act of 11 March 2004 on Value-Added Tax;
- d) Regulation on JPK\_VAT with declaration – shall mean the Regulation of the Minister of Finance, Investment and Development of 15 October 2019 on the detailed scope of data included in tax declarations and records in the field of value-added tax (Dz. U. /Journal of Laws/ of 2019, item 1988, as amended);
- e) Act – shall mean the Act of 11 March 2004 on Value Added Tax (Dz. U. /Journal of Laws/ of 2025, item 775, as amended).

## Introduction

### Definition of a structured invoice

A structured invoice (e-invoice) shall be understood as an invoice issued using KSeF together with an identification number assigned to that invoice in that system (Article 2 sec. 32a of the Act).

A structured invoice is issued and received using KSeF via interface software, in electronic form and in accordance with the electronic document template within the meaning of the Act of 17 February 2005 on the computerisation of activities of entities performing public tasks<sup>1</sup>.

### Model structured invoice

The logical structure in version FA(2), effective from 1 September 2023, was used until 31 January 2026. **From 1 February 2026, the logical structure FA(3) is the binding structured invoice template.** The new structured invoice template takes into account the proposals submitted by businesses, software providers and representatives of the accounting industry during the KSeF consultations held in 2024.

The FA(3) logical structure in its production version is available at:

<https://crd.gov.pl/wzor/2025/06/25/13775/>.

#### NOTE

The FA(3) logical structure applies to all structured invoices issued from 1 February 2026.

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<sup>1</sup> Dz. U. /Journal of Laws/ of 2024, item 1557 as amended.

This means that the logical structure of the e-invoice in version FA(3) is also used, as of 1 February 2026, for issuing:

- corrective invoices, in cases where the original invoice to which the corrective invoice refers was issued before 1 February 2026 using structure FA(2) or FA(1),
- final invoices, in cases where the advance invoice was issued before 1 February 2026 using structure FA(2) or FA(1).

### How to issue an e-invoice?

The Ministry of Finance has provided free tools that enable the issuance of structured invoices. These include:

- KSeF Taxpayer Application, which allows taxpayers and entities authorised by them to access the National e-Invoicing System (KSeF), manage authorisations, issue and receive e-invoices in KSeF, preview and download e-invoices, verify the submission status, and download the Official Receipt Confirmation (UPO) (<https://www.podatki.gov.pl/ksef/aplikacja-podatnika-ksef-i-inne-narzedzia/>);
- KSeF Mobile Application, which enables convenient and fast issuance of structured invoices, real-time receipt of invoices, and management from any location (<https://ksef.podatki.gov.pl/aplikacja-podatnika-ksef-i-inne-narzedzia/aplikacja-mobilna-ksef/>);
- e-mikrofirma Application, which allows users to link an existing account to KSeF, issue invoices via KSeF, receive structured invoices from KSeF, and transfer them directly to the VAT records without the need for manual data entry. The application is available through the e-Urząd Skarbowy: <https://urzadskarbowy.gov.pl>.

A structured invoice can also be issued using commercial financial and accounting software integrated with the KSeF API.

### Field (data) formats in the structured invoice file

General assumptions regarding field format:

1. The file format is XML.
2. The fields (elements) in the XML file fall into the following categories:
  - **mandatory** – entries must be made without exception (e.g. the Tax Identification Number [NIP] in the element Podmiot1/DaneIdentyfikacyjne); the mandatory nature of a given field results primarily from the provisions of applicable legislation and is determined by the logical structure of the template,
  - **conditional** – entries are required only if the statutory condition is met (e.g. P\_11A in the element Fa/FaWiersz); filling in this field is not required for the semantic validity of the file.

- **optional** – filling in the field is not required either for the semantic validity of the file or under statutory regulations (e.g. the PKWiU field in the element Fa/FaWiersz); however, it may be required under other legal acts.

#### NOTE

When analysing the mandatory nature of a given field, the nature of the element in which the field appears should also be examined.

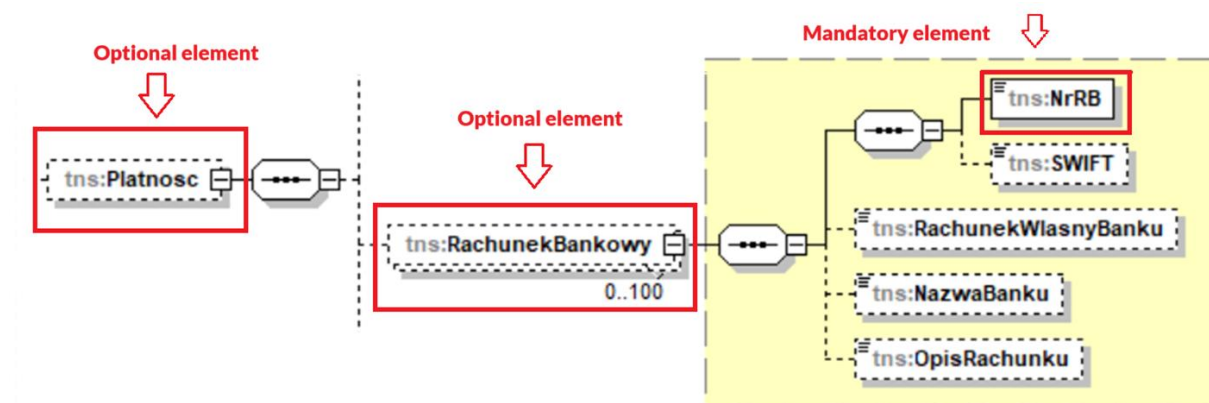
For example, the Fa/Platnosc element and the RachunekBankowy element it comprises are optional.

If a taxpayer:

- chooses to fill in the RachunekBankowy element, then the mandatory subfield NrRB must also be completed;
- decides not to fill in the RachunekBankowy element, then the NrRB field should likewise remain empty.

This rule is illustrated in the following diagram:

Diagram 1. Types of elements in the FA(3) structure – example of the Platnosc/RachunekBankowy element



3. Character fields are alphanumeric. Both upper- and lower-case letters, as well as digits, are allowed. The maximum number of characters is generally 256.

For the GTIN and GTINZ fields, the maximum number of characters is 20.

For the CN, CNZ, Indeks, IndeksZ, OpisInnegoLadunku, OpisInnegoTransportu, PKOB, PKOBZ, PKWiU, PKWiUZ, UU\_ID, UU\_IDZ, and Jednostka fields, the maximum number of characters is 50.

For the IDNabywcy field, the maximum is 32 characters; for the IPKSeF field, 13 characters.

For the fields Nazwa, AdresL1, AdresL2, P\_7, P\_7Z, LinkDoPlatnosci, and the ZNaglowek, Akapit, and Opis fields within the Zalacznik element, the maximum number of characters is 512.

4. Polish diacritical characters must be entered using UTF-8 encoding. Special characters are permitted in character fields, such as “/”, “-”, “+”.

5. Amount (numeric) fields are used to provide numerical values. Values must be entered as a sequence of digits, without using any thousand separators (e.g. spaces). Only a full stop (“.”) may be used as the decimal separator.

6. Amounts are generally provided with a precision of up to 2 decimal places, where applicable (e.g. 12345.56).

For the fields P\_8B, P\_12\_XII, P\_8BZ, P\_12Z\_XII, KursWaluty, KursWalutyZK, KursWalutyZW, KursWalutyZ, KursUmowny, and Udzial, values are provided with up to 6 decimal places.

Unit prices in P\_9A, P\_9B, P\_9AZ, as well as discounts or reductions in field P\_10, may be expressed with up to 8 decimal places.

7. Negative values must be preceded by a minus sign (“-”).

8. Dates must be given in the format YYYY-MM-DD (e.g. 2026-02-01).

9. Only one field requires the provision of date and time, namely the field indicating the date and time of invoice creation. The required format is YYYY-MM-DDTHH:MM:SS (e.g. 2026-02-01T09:30:47Z, where T denotes “Time”). When providing universal time (UTC), the letter “Z” (Zulu) must be appended at the end.

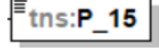
Additionally, the structure includes optional fields related to the start and end time of transport (DataGodzRozpTransportu, DataGodzZakTransportu) which must also be completed in the same format.

10. Tax identification numbers included in the structured invoice must be entered as a continuous string of digits or letters, without spaces or other separating characters. The alphabetic country code must be entered in a separate field designated for this purpose.

**NOTE**

The Polish taxpayer identification number (NIP) of the purchaser must be entered in the NIP field within the Podmiot2/DaneIdentyfikacyjne element. It must not be provided in the NrVatUE or NrID fields. The invoice will be correctly made available to the purchaser in the KSeF system only if the purchaser’s Tax Identification Number is entered in the NIP field — not in the NrVatUE or NrID fields.

Table 1. List of designations used in the XSD diagram

|                                                                                   |                                  |
|-----------------------------------------------------------------------------------|----------------------------------|
|  | Optional element                 |
|  | Conditional element              |
|  | Mandatory element                |
|  | Optional sequence of elements    |
|  | Conditional sequence of elements |
|  | Mandatory sequence of elements   |
|  | Choice                           |

#### NOTE

Conditional and non-mandatory elements are visually identical in the information sheet graphics — both are marked with dashed line. In contrast, mandatory elements are marked with solid line.

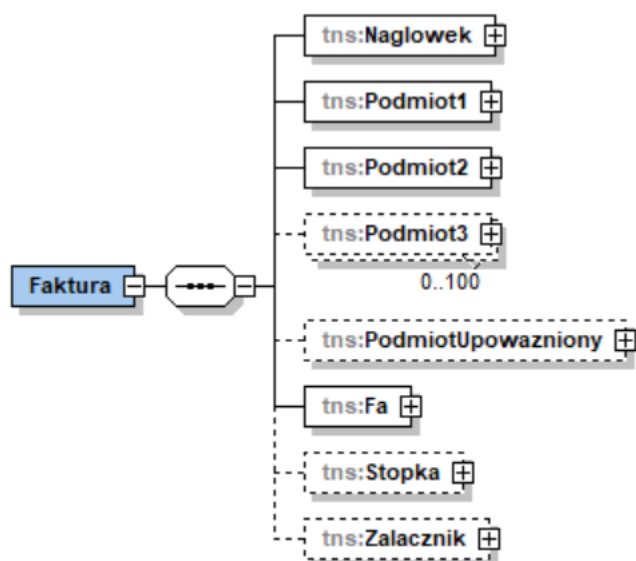
The classification of a given element into one of these categories should be based on the guidelines provided in the information sheet, in the chapter [Field \(data\) formats of the structured invoice file](#) (item 2).

### Main schema structure for FA(3)

The main schema structure for FA(3) consists of the following elements: Naglowek, Podmiot1, Podmiot2, Podmiot3, PodmiotUpowazniony, Fa, Stopka, and Zalacznik.

Naglowek, Podmiot1, Podmiot2, and Fa are mandatory elements of the e-invoice. Podmiot3, Stopka, and Zalacznik are optional elements, while PodmiotUpowazniony is a conditional element of the e-invoice.

Diagram 2. Main schema structure for FA(3)



### Description of the main schema structure for FA(3)

Table 2. Description of the main schema structure for FA(3)

| Field name         | Field description                                                                                                                                                                                                                                                    |
|--------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Naglowek [Header]  | Contains, among other things, data regarding the date and time the invoice was generated and the name of the ICT system used by the taxpayer.                                                                                                                        |
| Podmiot1 [Entity1] | Contains information characterising the taxpayer (seller).                                                                                                                                                                                                           |
| Podmiot2 [Entity2] | Contains information characterising the purchaser of the goods or services.                                                                                                                                                                                          |
| Podmiot3 [Entity3] | Contains data on third party/parties (other than the seller (Podmiot1) and the purchaser specified in the Podmiot2 section) related to the invoice [optional element].<br><br>Maximum number of occurrences: 100                                                     |
| PodmiotUpowazniony | Contains information characterising the authorised entity related to the invoice [conditional element].                                                                                                                                                              |
| Fa                 | Contains detailed information regarding the transaction documented by the invoice. In particular, it includes invoice elements arising from the applicable legal provisions as well as elements related to, among others, settlement, payment and transaction terms. |

|                        |                                                                                                                                                                                                                |
|------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Stopka [Footer]        | Contains remaining information on the invoice, including the invoice footer, KRS number, REGON [optional element].                                                                                             |
| Zalacznik [Attachment] | Contains an attachment to the invoice for activities with a complex number of data concerning units of measurement and quantity of goods delivered or services provided or net unit prices [optional element]. |

### “Naglowek” for FA(3)

Structure of the Naglowek element for FA(3)

Diagram 3. Structure of the Naglowek element for FA(3)

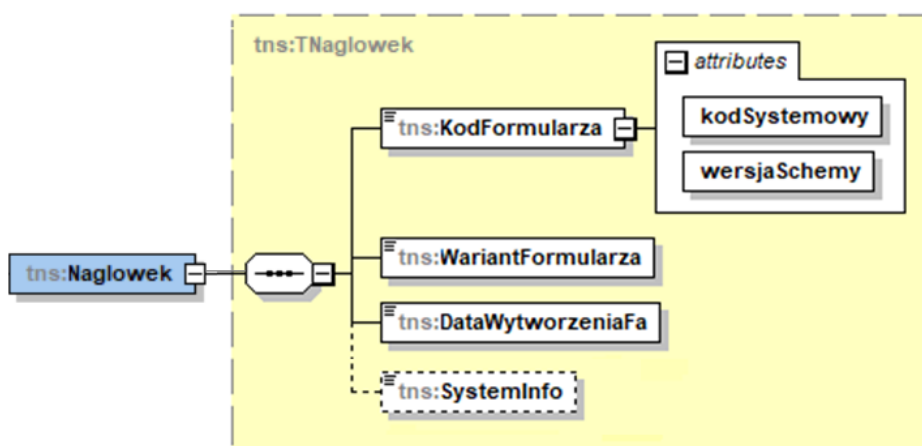


Table 3. Description of structure of the Naglowek element for FA(3)

| Field name                                  | Field description                                                                                                                                                                                     |
|---------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| KodFormularza [Form code]                   | This field contains two attributes of the KodFormularza element: <ul style="list-style-type: none"> <li>– kodSystemowy [System code]: FA(3)</li> <li>– wersjaSchemy [Schema version]: 1-0E</li> </ul> |
| WariantFormularza [Form variant]            | The field defines the schema designation. The current value is 3, corresponding to the third version of the FA schema – FA(3).                                                                        |
| DataWytworzeniaFa [Invoice generation date] | Date and time of invoice generation<br><br>The date and time of invoice generation (xml file) in the format YYYY-MM-DDTGG:MM:SS (e.g. 2026-02-01T09:30:47Z, where T stands for "Time").               |

|            |                                                                                                                                                                                                                                                                                 |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|            | <p>Z – ZULU – is a designation of the time zone corresponding to Universal Time Coordinated (UTC).</p> <p><b>Note!</b></p> <p>The DataWytworzeniaFa may differ from the date indicated in field P_1 and may differ from the date of actual delivery of the invoice to KSeF.</p> |
| SystemInfo | Name of the ICT system used by the taxpayer [optional field]                                                                                                                                                                                                                    |

### "Podmiot1" for FA(3)

#### Structure of the Podmiot1 element for FA(3)

#### NOTE

The Podmiot1 element is a mandatory component of the structured invoice. Its key field is the Tax Identification Number, which is essential for taxpayer authorisation within the KSeF.

If the Tax Identification Number is not provided in the corresponding field, issuing the invoice within the KSeF will not be possible.

Diagram 4. Structure of the Podmiot1 element for FA(3)

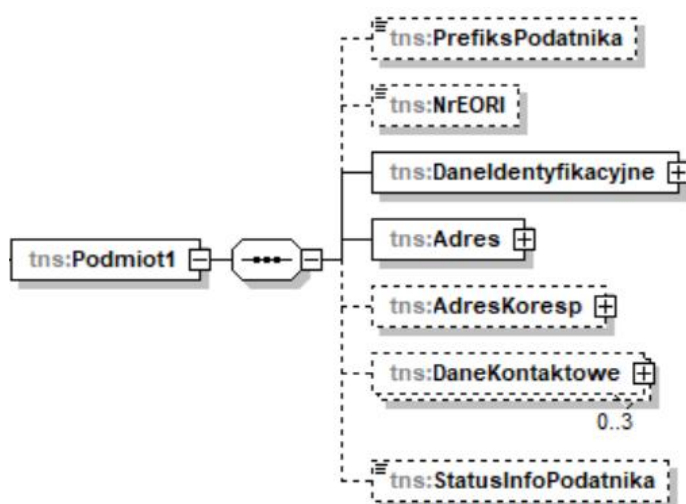


Table 4. Description of structure of the Podmiot1 element for FA(3)

| Field name                                 | Field description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|--------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| PrefiksPodatnika [Taxpayer's Prefix]       | <p>VAT UE code (prefix) of the taxpayer for the cases defined in Art. 97 sec. 10 item 3 of the Act and in the case referred to in Art. 136 sec. 1 item 3 of the Act [conditional field]</p> <p>The taxpayer's country code "PL" must be provided when issuing an invoice documenting:</p> <ul style="list-style-type: none"> <li>- the intra-Community supply of goods,</li> <li>- the provision of services referred to in Article 100 sec. 1 item 1 of the Act, for VAT taxpayers or legal persons not being such taxpayers, identified for VAT purposes,</li> <li>- the supply carried out under a simplified triangular transaction by the second taxpayer in the sequence, as referred to in Article 135 sec. 1 item 4 (b) and (c) of the Act.</li> </ul> |
| NrEORI [EORI No.]                          | <p>Taxpayer's EORI number [optional field]</p> <p>The EORI number is the number in the EU Economic Operators Registration and Identification Number.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| DaneIdentyfikacyjne [Identification data]  | Element containing data identifying the taxpayer (seller): tax identification number (NIP) and full name or business name                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Adres [Address]                            | Element containing data on the taxpayer's address                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| AdresKoresp [Correspondence address]       | Element containing data on the taxpayer's correspondence address [optional element]                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| DaneKontaktowe [Contact details]           | <p>Element containing the taxpayer's contact details: e-mail address and telephone number [optional element]</p> <p>Maximum number of occurrences: 3</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| StatusInfoPodatnika [Taxpayer Status Info] | <p>Taxpayer status [optional field]</p> <p>The following values may be entered:</p> <ul style="list-style-type: none"> <li>- "1" – in the case of a taxpayer undergoing liquidation,</li> <li>- "2" – in the case of a taxpayer subject to restructuring proceedings,</li> <li>- "3" – in the case of a taxpayer undergoing bankruptcy proceedings,</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                 |

|  |                                                                                                                                                                                                                                          |
|--|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  | <p>- "4" – in the case of a business in inheritance (enterprise of a deceased taxpayer).</p> <p>Filling in this field is at the discretion of the taxpayer, regardless of whether the taxpayer has one of the statuses listed above.</p> |
|--|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

Diagram 5. Structure of the DaneIdentyfikacyjne element for Podmiot1

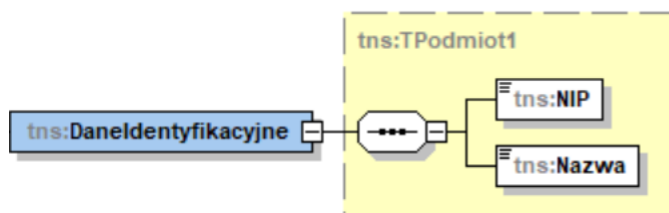


Table 5. Description of structure of the DaneIdentyfikacyjne element for Podmiot1

| Field name                      | Field description                                                                                                                                                                                                                                        |
|---------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| NIP [Tax Identification Number] | <p>Taxpayer's Tax Identification Number</p> <p>The number used to identify the seller for tax purposes (without the country code) must be provided.</p>                                                                                                  |
| Nazwa [Name]                    | <p>Full name or business name of the taxpayer</p> <p>Maximum number of characters: 512</p> <p><b>Note!</b><br/>Nazwa field can also be filled in with the taxpayer's trade name.</p> <p><i>Example:</i><br/><i>Jan Kowalski, XYZ automotive shop</i></p> |

Diagram 6. Structure of the Adres element for Podmiot1

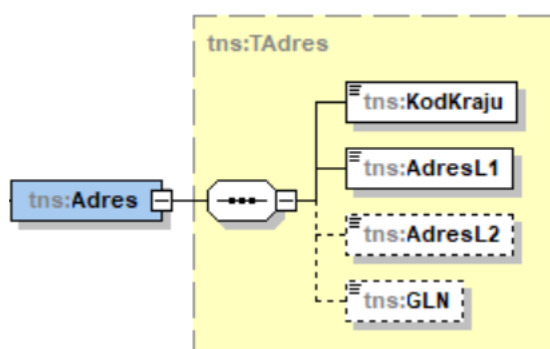


Table 6. Description of the structure of the Adres element for Podmiot1

| Field name              | Field description                                                                                                                                                                                                                                                                                                                                                                                         |
|-------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| KodKraju [Country code] | Country code                                                                                                                                                                                                                                                                                                                                                                                              |
| AdresL1 [AddressL1]     | <p>Taxpayer's address – first line</p> <p>Maximum number of characters: 512</p> <p><i>Example:</i><br/><i>ul. Błękitna 14, 11-111 Warsaw</i></p>                                                                                                                                                                                                                                                          |
| AdresL2 [AddressL2]     | <p>Taxpayer's address – second line [optional field]</p> <p>Maximum number of characters: 512</p> <p><b>Note!</b><br/>The AdresL2 field can be used, for example, when the taxpayer's address does not fit in the AdresL1 field or to improve the legibility of data (e.g. street and house number in the AdresL1 field, and postcode and town in AdresL2).</p>                                           |
| GLN                     | <p>Global Location Number [optional field]</p> <p>GLN is a number that enables, among other things, the identification of physical or functional units within a company.</p> <p><i>For example, in the Adres element for Podmiot1, the GLN number may indicate the physical location of a given facility (e.g. the taxpayer's registered office building, a specific floor, or a company branch).</i></p> |

Diagram 7. Structure of the AdresKoresp element for Podmiot1

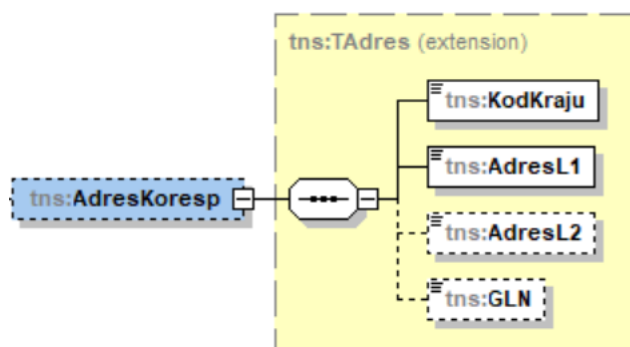


Table 7. Description of the structure of the AdresKoresp element for Podmiot1

| Field name              | Field description                                                                                                                                                                                                                                                                                                                                                                  |
|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| KodKraju [Country code] | Country code                                                                                                                                                                                                                                                                                                                                                                       |
| AdresL1 [AddressL1]     | Taxpayer's correspondence address – first line<br><br>Maximum number of characters: 512                                                                                                                                                                                                                                                                                            |
| AdresL2 [AddressL2]     | Taxpayer's correspondence address – second line [optional field]<br><br>Maximum number of characters: 512                                                                                                                                                                                                                                                                          |
| GLN                     | Global Location Number [optional field]<br><br>GLN is a number that enables, among other things, the identification of physical or functional units within a company.<br><br><i>For example, in the AdresKoresp element for Podmiot1, the GLN number may indicate the physical location of the facility or building to which the taxpayer's correspondence should be directed.</i> |

Diagram 8. Structure of the DaneKontaktowe element for Podmiot1

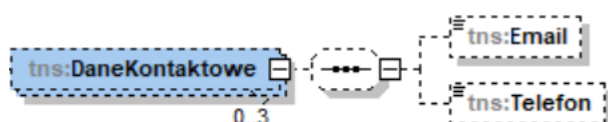


Table 8. Description of the structure of the DaneKontaktowe element for Podmiot1

| Field name             | Field description                                                   |
|------------------------|---------------------------------------------------------------------|
| Email                  | Email address of the taxpayer (e.g. abc@xyz.pl)<br>[optional field] |
| Telefon [Phone number] | Taxpayer's telephone number (e.g. 801055055)<br>[optional field]    |

Example 1. How to fill in the Podmiot1 element for FA(3)

Facts:

XXX Sp. z o.o. in liquidation is a VAT taxpayer registered for Intra-Community transactions (PL 9999999999). The registered office of the company is located in Kraków (55-555) at ul. Błękitna 16/3. The company provides Intra-Community supply of goods to a VAT taxpayer who is also registered for Intra-Community transactions. In order to facilitate contact, the seller provides its telephone number (801055055), email address (podatnik@xyz.pl) and correspondence address (ul. Turkusowa 12, 55-555 Kraków) on the invoice.

The above data is included in the FA(3) structure as follows:

| Field name                                                |                                            | How to fill in                   |
|-----------------------------------------------------------|--------------------------------------------|----------------------------------|
| Podmiot1 [Entity1]                                        | PrefiksPodatnika [Taxpayer's Prefix]       | PL                               |
| Podmiot1/<br>DaneIdentyfikacyjne<br>[Identification data] | NIP [Tax Identification Number]            | 9999999999                       |
|                                                           | Nazwa [Name]                               | XXX Sp. z o.o. in liquidation    |
| Podmiot1/Adres                                            | KodKraju [Country code]                    | PL                               |
|                                                           | AdresL1 [AddressL1]                        | ul. Błękitna 16/3, 55-555 Kraków |
| Podmiot1/AdresKoresp                                      | KodKraju [Country code]                    | PL                               |
|                                                           | AdresL1 [AddressL1]                        | ul. Turkusowa 12, 55-555 Kraków  |
| Podmiot1/<br>DaneKontaktowe<br>[Contact details]          | Email                                      | podatnik@xyz.pl                  |
|                                                           | Telefon [Phone number]                     | 801055055                        |
| Podmiot1 [Entity1]                                        | StatusInfoPodatnika [Taxpayer Status Info] | 1                                |

## Podmiot2 for FA(3)

### Structure of the Podmiot2 element for FA(3)

Diagram 9. Structure of the Podmiot2 element for FA(3)

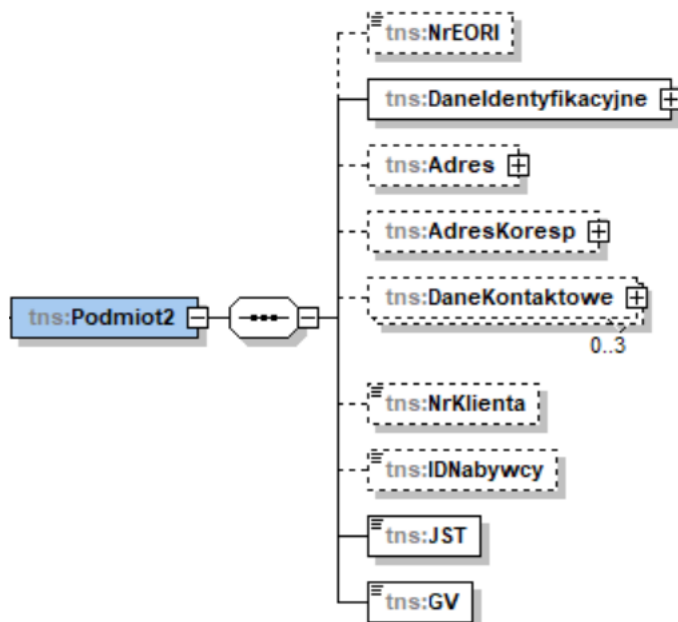


Table 9. Description of structure of the Podmiot2 element for FA(3)

| Field name                                | Field description                                                                                                                                           |
|-------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|
| NrEORI [EORI No.]                         | Purchaser's EORI number [optional field]<br><br>The EORI number is the number in the EU Economic Operators Registration and Identification Number.          |
| DaneIdentyfikacyjne [Identification data] | Element containing data identifying the purchaser: tax identification number (NIP) and full name or business name                                           |
| Adres [Address]                           | Element containing data on the purchaser's address, conditional for cases specified in Article 106e sec. 5 item 3 of the Act (so-called simplified invoice) |
| AdresKoresp [Correspondence address]      | Element containing data on the purchaser's correspondence address [optional element]                                                                        |
| DaneKontaktowe [Contact details]          | Element containing the purchaser's contact details: e-mail address and telephone number [optional element]<br><br>Maximum number of occurrences: 3          |

|                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| NrKlienta [Customer No.]   | Customer number for cases where the purchaser uses it in a contract or order [optional field]                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| IDNabywcy [Purchaser's ID] | <p>Unique key for linking purchaser data on corrective invoices, in cases where the purchaser's data on the corrective invoice has changed compared to the corrected invoice [optional field]</p> <p>Maximum number of characters: 32</p> <p><b>Note!</b><br/>The practical application of the IDNabywcy field is shown in example 15.</p>                                                                                                                                                                                                                                                                                      |
| JST                        | <p>Subordinate Local Government Unit flag</p> <p>The following values may be entered:</p> <ul style="list-style-type: none"> <li>- "1" – if the invoice concerns a subordinate local government unit,</li> <li>"2" – if the invoice does not concern a subordinate local government unit.</li> </ul> <p><b>Note!</b><br/>If value "1" is selected in the JST field, section Podmiot3 must be completed so that the subordinate JST can also receive the invoice in the KSeF system. In particular, it is necessary to provide its NIP or IDWew and to specify its role by entering "8" – JST – recipient in the Rola field.</p> |
| GV                         | <p>GV member flag</p> <p>The following values may be entered:</p> <ul style="list-style-type: none"> <li>- "1" – if the invoice concerns a GV member,</li> <li>- "2" – if the invoice does not concern a GV member.</li> </ul> <p><b>Note!</b><br/>If value "1" is selected in the GV field, section Podmiot3 must be completed so that the GV member can also receive the invoice in the KSeF system. In particular, it is necessary to provide its NIP or IDWew and to specify its role by entering "10" – GV member – recipient in the Rola field.</p>                                                                       |

**NOTE**

The introduction of mandatory JST and GV fields in the Podmiot2 element of the FA(3) structure implements requests submitted during the KSeF consultation process.

According to the descriptions provided in the logical structure documentation, if it is indicated in Podmiot2 that the invoice concerns a subordinate JST unit (value "1" in the JST field) or a VAT Group member (value "1" in the GV field), the details of the relevant JST unit or VAT Group member must also be completed in Podmiot3 (including NIP or internal ID and role). It is recommended that tools available on the market, integrated with the KSeF API and intended for e-invoicing, include appropriate mechanisms to ensure that the above data is entered. This will enable access to purchase invoices in KSeF not only for the purchaser (JST, GV), but also for subordinate JST units and VAT Group members involved in the respective transactions.

Diagram 10. Structure of the DaneIdentyfikacyjne element for Podmiot2

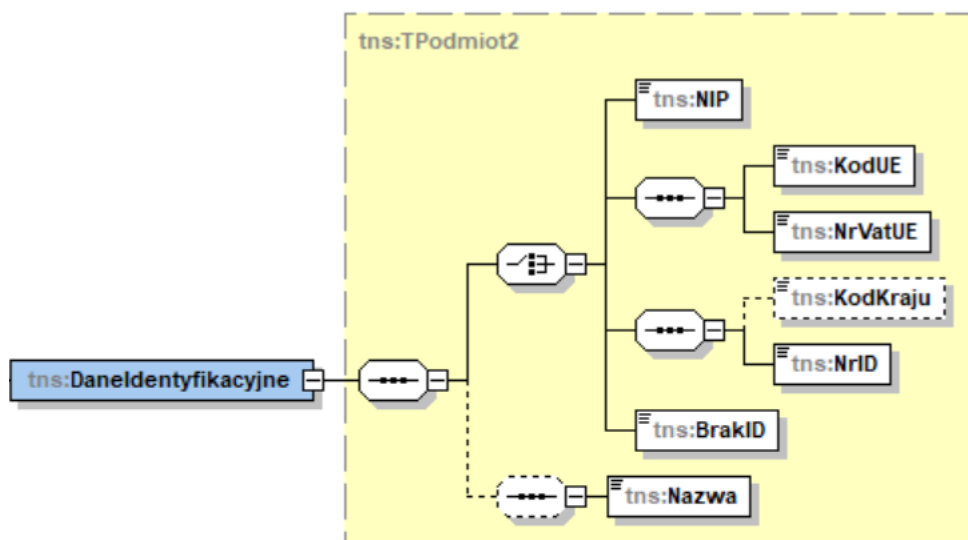


Table 10. Description of structure of the DaneIdentyfikacyjne element for Podmiot2

| Field name                      | Field description                                                                                                                                                                                                                                      |
|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| NIP [Tax Identification Number] | Tax identification number of the purchaser<br><br>The number by which the purchaser of goods or services is identified for tax purposes, under which they received the goods or services.                                                              |
| KodUE [EU code]                 | VAT EU purchaser code (prefix) as referred to in Article 106e sec. 1 item 24 of the Act and in the case referred to in Article 136 sec. 1 item 4 of the Act.<br><br>The two-letter country code is to be provided when issuing an invoice documenting: |

|                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|-------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                         | <ul style="list-style-type: none"> <li>- the intra-Community supply of goods,</li> <li>- the provision of services referred to in Article 100 sec. 1 item 1 of the Act, for VAT taxpayers or legal persons not being such taxpayers, identified for VAT purposes.</li> <li>- the supply carried out under a simplified triangular transaction by the second taxpayer in the sequence, as referred to in Article 135 sec. 1 item 4 (b) and (c) of the Act.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| NrVatUE [EU VAT number] | <p>The purchaser's VAT identification number (without the country code indicated in the EU code field) in the case of issuing an invoice documenting:</p> <ul style="list-style-type: none"> <li>- the intra-Community supply of goods,</li> <li>- the provision of services referred to in Article 100 sec. 1 item 1 of the Act, for VAT taxpayers or legal persons not being such taxpayers, identified for VAT purposes.</li> </ul> <p>In the case of invoices issued under the simplified procedure by the second taxpayer referred to in Article 135 sec.1 item 4(b) and (c) and Article 135 sec. 2 of the Act, the number referred to in Article 136 sec.1 item 4 of the Act (without the country code letter) shall be indicated.</p> <p><b>Note!</b></p> <p>The purchaser's Tax Identification Number must not be entered in the NrVatUE or NrID fields, as these fields are not intended for that purpose. The invoice will be correctly made available to the purchaser only if their Tax Identification Number has been specified in the NIP field, and not in the NrVatUE or NrID fields.</p> |
| KodKraju [Country code] | Country code of the country where other tax identifier is assigned [optional field]                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| NrID [ID number]        | <p>Tax identifier other than NIP and NrVatUE</p> <p><i>Example:</i><br/> <i>A Polish taxpayer provides translation services to a taxpayer whose business establishment is located in Switzerland. The purchaser has a tax identifier assigned for a tax of a similar nature in the country of their establishment.</i><br/> <i>This identifier can be entered in the FA(3) structure, in the NrID field. Additionally, the KodKraju field may be</i></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |

|                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                | <p>used to indicate "CH" (i.e. the country code for Switzerland).</p> <p><i>Example:</i><br/>A Polish taxpayer makes a sale to a counterparty from another EU country who uses an individual identification number containing the code EX. In this case, that number should be entered in the NrID field, along with the EX code. Additionally, the KodKraju field may be used to indicate the counterparty's country code.</p>                                                                                                                                 |
| BrakID [No ID] | <p>Entity without a tax identification number or an entity whose ID does not appear on the invoice</p> <p>Enter "1" if the purchaser does not have a tax identification number or if the purchaser's tax identification number does not appear on the invoice (e.g. if the purchaser is a natural person who does not conduct business activity – a consumer).</p> <p>In the case specified in Article 106e sec. 5 item 2 of the Act, the invoice may not contain the purchaser's tax identification number. In such a case, enter "1" in the BrakID field.</p> |
| Nazwa [Name]   | <p>Full name or business name of the purchaser</p> <p>Maximum number of characters: 512</p> <p><b>Note!</b><br/>Nazwa field can also be filled in with the purchaser's trade name.</p> <p><i>Example:</i><br/>Jan Kowalski, XYZ grocery store</p>                                                                                                                                                                                                                                                                                                               |

Diagram 11. Structure of the Adres element for Podmiot2

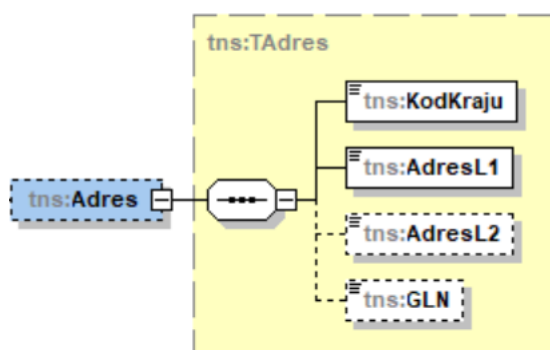


Table 11. Description of the structure of the Adres element for Podmiot2

| Field name              | Field description                                                                                                                                                                                                                                                                                                                                                                                          |
|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| KodKraju [Country code] | Country code                                                                                                                                                                                                                                                                                                                                                                                               |
| AdresL1 [AddressL1]     | <p>Purchaser's address – first line</p> <p>Maximum number of characters: 512</p> <p><i>Example:</i><br/><i>ul. Błękitna 14, 11-111 Warsaw</i></p>                                                                                                                                                                                                                                                          |
| AdresL2 [AddressL2]     | <p>Purchaser's address – second line [optional field]</p> <p>Maximum number of characters: 512</p> <p><b>Note!</b><br/>The AdresL2 field can be used, for example, when the purchaser's address does not fit in the AdresL1 field or to improve the legibility of data (e.g. street and house number in field AddressL1, and postal code and city in AddressL2).</p>                                       |
| GLN                     | <p>Global Location Number [optional field]</p> <p>GLN is a number that enables, among other things, the identification of physical or functional units within a company.</p> <p><i>For example, in the Adres element for Podmiot2, the GLN number may indicate the physical location of a given facility (e.g. the purchaser's registered office building, a specific floor, or a company branch).</i></p> |

Diagram 12. Structure of the AdresKoresp element for Podmiot2

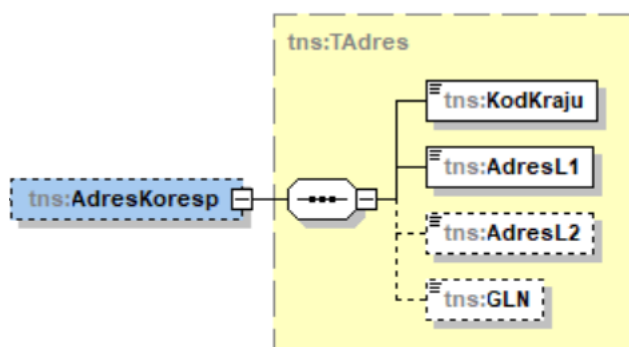


Table 12. Description of the structure of the AdresKoresp element for Podmiot2

| Field name              | Field description                                                                                                                                                                                                                                                                                                                                                                   |
|-------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| KodKraju [Country code] | Country code                                                                                                                                                                                                                                                                                                                                                                        |
| AdresL1 [AddressL1]     | Purchaser's correspondence address – first line<br><br>Maximum number of characters: 512                                                                                                                                                                                                                                                                                            |
| AdresL2 [AddressL2]     | Purchaser's correspondence address – second line [optional field]<br><br>Maximum number of characters: 512                                                                                                                                                                                                                                                                          |
| GLN                     | Global Location Number [optional field]<br><br>GLN is a number that enables, among other things, the identification of physical or functional units within a company.<br><br><i>For example, in the AdresKoresp element for Podmiot2, the GLN number may indicate the physical location of the facility or building to which the purchaser's correspondence should be directed.</i> |

Diagram 13. Structure of the DaneKontaktowe element for Podmiot2

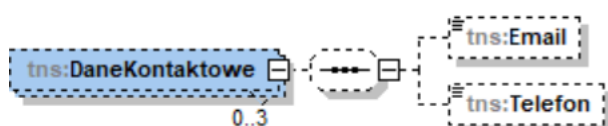


Table 13. Description of the structure of the DaneKontaktowe element for Podmiot2

| Field name             | Field description                                                    |
|------------------------|----------------------------------------------------------------------|
| Email                  | Email address of the purchaser (e.g. abc@xyz.pl)<br>[optional field] |
| Telefon [Phone number] | Purchaser's telephone number (e.g. 801055055)<br>[optional field]    |

Example 2. How to fill in the Podmiot2 element for FA(3)

Facts:

A VAT taxpayer provided translation services to XXX Sp. z o. o. with its registered office in Wrocław (46-666) at ul. Pomarańczowa 5. The purchaser is identified for VAT purposes under the tax identification number 1111111111. In connection with the agreement concluded between the parties and for the purpose of efficient transaction processing, the purchaser was assigned a customer number (KL/128/2026). The invoice did not exceed PLN 450 gross. The seller documents the sale with an invoice referred to in Article 106e sec. 5 item 3 of the Act.

In the analysed situation, element Podmiot2 is filled in as follows:

| Field name                   |                                 | How to fill in |
|------------------------------|---------------------------------|----------------|
| Podmiot2/DaneIdentyfikacyjne | NIP [Tax Identification Number] | 1111111111     |
| Podmiot2 [Entity2]           | NrKlienta [Customer No.]        | KL/128/2026    |
|                              | JST                             | 2              |
|                              | GV                              | 2              |

**NOTE**

Pursuant to Art. 106e sec. 5 item 3 of the Act, in this case, the invoice may not contain, inter alia, the data specified in Art. 106e sec. 1 item 3 of the Act concerning the purchaser, i.e. their full name or business name and address. With regard to the purchaser's details, it is sufficient to provide their tax identification number in the Podmiot2 field.

In cases of invoices other than those specified in Article 106e sec. 5 item 3 of the Act (when the amount due on the invoice exceeds PLN 450), issuing an invoice without the above data, even though it is technically possible, will be incorrect from a substantive point of view.

### Example 3. How to fill in the Podmiot2 element for FA(3)

#### Facts:

A VAT taxpayer sold goods to a natural person conducting business activity. Purchaser's details: Jan Kowalski (Tax Identification Number 3333333333), ul. Szara 4b/13, 44-444 Katowice. To facilitate contact, the seller includes the purchaser's telephone number (801055055) and email address (abc@xyz.pl) on the invoice.

The above data is included in the FA(3) structure as follows:

| Field name                   |                                 | How to fill in                   |
|------------------------------|---------------------------------|----------------------------------|
| Podmiot2/DaneIdentyfikacyjne | NIP [Tax Identification Number] | 3333333333                       |
|                              | Nazwa [Name]                    | Jan Kowalski                     |
| Podmiot2/Adres               | KodKraju [Country code]         | PL                               |
|                              | AdresL1 [AddressL1]             | ul. Szara 4b/13, 44-444 Katowice |
| Podmiot2/DaneKontaktowe      | Email                           | abc@xyz.pl                       |
|                              | Telefon [Phone number]          | 801055055                        |
| Podmiot2 [Entity2]           | JST                             | 2                                |
|                              | GV                              | 2                                |

### Example 4. How to fill in the Podmiot2 element for FA(3)

#### Facts:

A VAT taxpayer sold goods to a natural person not engaged in business activity (a consumer). Purchaser's details: Anna Nowak, ul. Biała 52a, 11-111 Poznań. The seller voluntarily issues an invoice in KSeF.

The above data is included in the FA(3) structure as follows:

| Field name                   |                         | How to fill in               |
|------------------------------|-------------------------|------------------------------|
| Podmiot2/DaneIdentyfikacyjne | BrakID [No ID]          | 1                            |
|                              | Nazwa [Name]            | Anna Nowak                   |
| Podmiot2/Adres               | KodKraju [Country code] | PL                           |
|                              | AdresL1 [AddressL1]     | ul. Biała 52a, 11-111 Poznań |

|                    |     |   |
|--------------------|-----|---|
| Podmiot2 [Entity2] | JST | 2 |
|                    | GV  | 2 |

#### Example 5. How to fill in the Podmiot2 element for FA(3)

##### Facts:

A VAT taxpayer sold goods to GV named "XYZ GV" (Tax Identification Number 9999999999, address: ul. Fioletowa 5, 77-777 Gdańsk), consisting of company X, company Y and company Z. The purchase is made for the purposes of company X.

The above data is included in the FA(3) structure as follows:

| Field name                   |                                 | How to fill in                 |
|------------------------------|---------------------------------|--------------------------------|
| Podmiot2/DaneIdentyfikacyjne | NIP [Tax Identification Number] | 9999999999                     |
|                              | Nazwa [Name]                    | XYZ GV                         |
| Podmiot2/Adres               | KodKraju [Country code]         | PL                             |
|                              | AdresL1 [AddressL1]             | ul. Fioletowa 5, 77-777 Gdańsk |
| Podmiot2 [Entity2]           | JST                             | 2                              |
|                              | GV                              | 1                              |

#### NOTE

In the above case, where the purchaser is a GV named "XYZ GV" and the invoice relates to a purchase for the purposes of a GV member – company X, the GV details should be entered in Podmiot2 field and "1" should be entered in the GV field. Podmiot3 field should be filled in with the details of company X (in particular, the tax identification number of company X) so that it receives the above structured invoice in KSeF.

#### Podmiot3 for FA(3)

Optional Element Podmiot3 contains data of any third parties, other than Podmiot1 and Podmiot2, that are related to the invoice. The purpose of introducing this solution is to continue the current practice of optionally including, on the invoice, information such as:

- payer or recipient of the goods,
- factor,
- original entity (e.g., a company being acquired in the event of a merger).

Podmiot3 may also include data of:

- a member of a VAT group (as the issuer or recipient of the invoice),
- a subordinate unit of a local government unit (JST), e.g., a self-government budgetary unit reporting to the JST (as the issuer or recipient of the invoice),
- a branch (division) of a legal person or another internal unit of the taxpayer, including its unique identifier generated in the KSeF, which consists of the taxpayer's tax identification number (NIP) and a numerical character string (IDWew field).

A new feature introduced in the logical structure version FA(3) is role 11 – Employee. Its implementation aims to facilitate the settlement of so-called employee expenses, i.e., situations where an employee makes a purchase of goods or services on behalf of their employer. In such a case, in addition to indicating the value "11" in the Rola field:

- in the DaneIdentyfikacyjne element, the BrakID field should be set to "1", and the Nazwa field should contain the employee's full name,
- optionally, the employee's address data (Adres, AdresKoresp fields) and contact details (DaneKontaktowe, including Email and Telefon fields) can also be provided.

The Podmiot3 element in the structured invoice schema may occur up to 100 times. Therefore, it is possible to include data of multiple third parties within a single structured invoice.

### Structure of the Podmiot2 element for FA(3)

Diagram 14. Structure of the Podmiot2 element for FA(3)

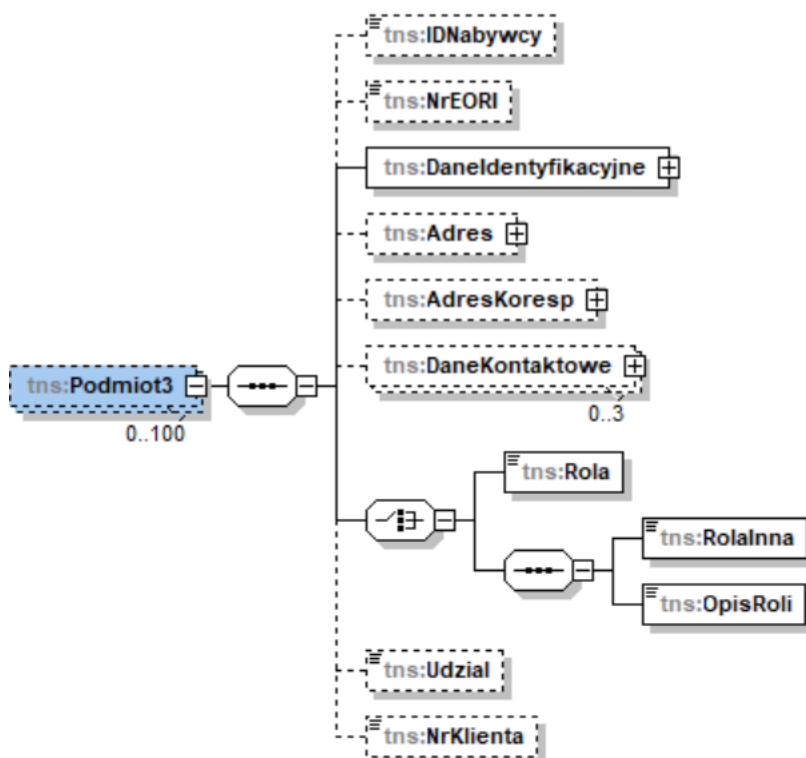


Table 14. Description of structure of the Podmiot3 element for FA(3)

| Field name                                   | Field description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|----------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| IDNabywcy<br>[Purchaser's ID]                | <p>Unique key for linking purchaser data on corrective invoices, in cases where the purchaser's data on the corrective invoice has changed compared to the corrected invoice [optional field]</p> <p>Maximum number of characters: 32</p> <p><b>Note!</b><br/>The practical application of the IDNabywcy field is shown in example 15.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| NrEORI [EORI No.]                            | <p>Third party's EORI number [optional field]</p> <p>The EORI number is the number in the EU Economic Operators Registration and Identification Number.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| DaneIdentyfikacyjne<br>[Identification data] | Element containing data identifying the third party: tax identification number (NIP) and full name or business name                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Adres [Address]                              | Element containing data on the third party's correspondence address [optional element]                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| AdresKoresp<br>[Correspondence address]      | Element containing data on the third party's correspondence address [optional element]                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| DaneKontaktowe<br>[Contact details]          | <p>Element containing the third party's contact details: e-mail address and telephone number [optional element]</p> <p>Maximum number of occurrences: 3</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Rola [Role]                                  | <p>Role of the third party:</p> <p>The following values may be entered:</p> <ul style="list-style-type: none"> <li>- "1" – Factor – when the invoice includes the factor's details,</li> <li>- "2" – Recipient – when the invoice includes internal units, branches, or divisions of the purchaser, which do not themselves qualify as purchasers under the Act,</li> <li>- "3" – Original entity – when the invoice includes the details of an entity that was taken over or transformed and originally supplied the goods or services (excluding cases referred to in Article 106j sec. 2 item 3 of the Act, where these details are shown in section Podmiot1K),</li> <li>- "4" – Additional purchaser – when the invoice includes details of further purchasers (other than the one indicated in section Podmiot2),</li> </ul> |

|                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|-----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                             | <ul style="list-style-type: none"> <li>- "5" – Invoice issuer – when the invoice includes details of the entity issuing the invoice on behalf of the taxpayer,</li> <li>- "6" – Payer – when the invoice includes details of the entity making the payment on behalf of the purchaser,</li> <li>- "7" – Local government unit (LGU) – issuer,</li> <li>- "8" – Local government unit (LGU) – recipient,</li> <li>- "9" – GV member – issuer,</li> <li>- "10" – GV member – recipient,</li> <li>- "11" – Employee.</li> </ul> <p>If the invoice includes the details of a third party with a role other than those listed above, the Rola field should be omitted. In such cases, the fields RolalInna and OpisRoli must be completed.</p> <p><b>Note!</b></p> <p>Role "5" – invoice issuer – does not apply to:</p> <ul style="list-style-type: none"> <li>- cases where the invoice is issued by the purchaser (self-billing),</li> <li>- situations where the invoice is issued by a bailiff, enforcement authority, or tax representative whose details are provided in the element PodmiotUpowazniony, rather than in Podmiot3.</li> </ul> <p><b>Note!</b></p> <p>In the case of self-billing, the purchaser's data must be included in the Podmiot2 element. Additionally, the invoice should contain the note "samofakturowanie" (self-billing) by setting the value "1" in the element Fa/Adnotacje/P_17.</p> <p><b>Note!</b></p> <p>If the same Podmiot3 has two simultaneous roles, it is possible to either:</p> <ul style="list-style-type: none"> <li>- fill in the Podmiot3 element twice (separately for each role), or</li> <li>- fill in the Podmiot3 element once and use the fields RolalInna and OpisRoli (to specify both roles in a single description).</li> </ul> |
| RolalInna [Other role]      | <p>Other third party flag</p> <p>If the invoice includes data of a third party with a role other than those available in the Rola field the value "1" should be provided in the RolalInna field – other party.</p> <p>If the appropriate third-party role is indicated in the Rola field (i.e. no other third party is involved), the RolalInna field is omitted.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| OpisRoli [Role description] | Description of the role of the other third party                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |

|                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|--------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                          | <p>If the invoice includes data of a third party with a role other than those available in the Rola field, a description of the third party's role must be provided in the OpisRoli field (this applies when the RolaInna field has the value "1" – other party).</p> <p>If an appropriate role is indicated in the Rola field (i.e. no other third party is involved), the OpisRoli field is omitted.</p>                                                                                      |
| Udzial [Share]           | <p>Share of additional purchaser</p> <p>The percentage share of the additional purchaser is to be provided. The difference between 100% and the total of additional purchasers' shares represents the share of the purchaser listed in section Podmiot2. If the field is not completed, it is assumed that all purchasers listed on the invoice have equal shares [optional field].</p> <p><b>Note!</b><br/>The Udzial element may only be specified when the Rola field has the value "4".</p> |
| NrKlienta [Customer No.] | <p>The customer number is provided in cases where the entity listed as a third party uses such a number in an agreement or order [optional field]</p>                                                                                                                                                                                                                                                                                                                                           |

Diagram 15. Structure of the DaneIdentyfikacyjne element for Podmiot3

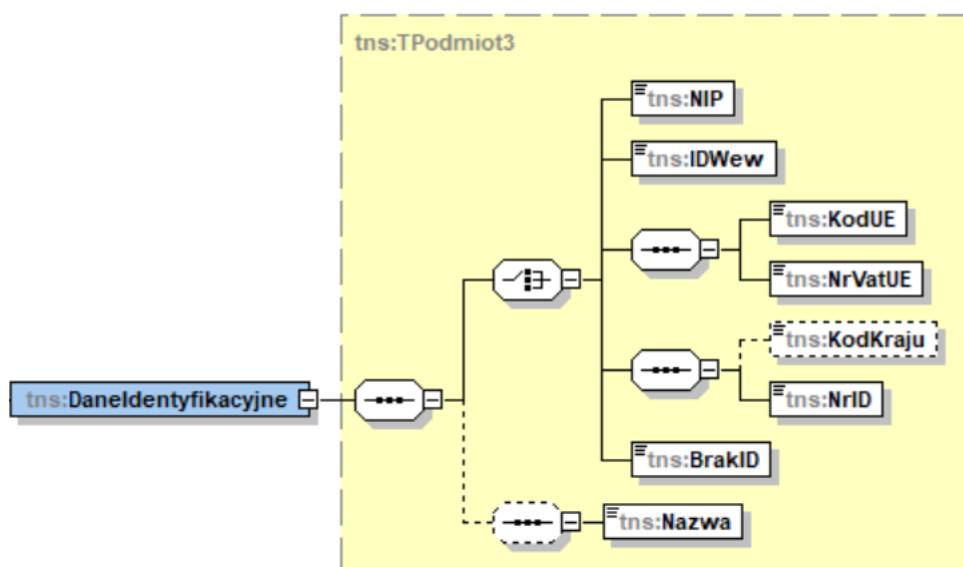


Table 15. Description of structure of the DaneIdentyfikacyjne element for Podmiot3

| Field name                      | Field description                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|---------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| NIP [Tax Identification Number] | <p>Tax Identification Number of the third party</p> <p>The number by which the third party is identified for tax purposes.</p>                                                                                                                                                                                                                                                                                                                                         |
| IDWew [Internal ID]             | <p>Internal identifier with NIP</p> <p>The unique identifier of a branch (division) of a legal entity or another separate internal unit of the taxpayer, as defined by an identifier generated in KSeF. This identifier includes the taxpayer's tax identification number (NIP) and a string of numeric characters.</p> <p><b>Note!</b><br/>The internal identifier can be generated, for example, using the KSeF Taxpayer Application (Aplikacja Podatnika KSeF).</p> |
| KodUE [EU code]                 | VAT EU purchaser code (prefix) as referred to in Article 106e sec. 1 item 24 of the Act and in the case referred to in Article 136 sec. 1 item 4 of the Act.                                                                                                                                                                                                                                                                                                           |
| NrVatUE [EU VAT number]         | The purchaser's VAT identification number (without the country code indicated in the EU code field)                                                                                                                                                                                                                                                                                                                                                                    |
| KodKraju [Country code]         | Country code of another tax identification number of a third party [optional field]                                                                                                                                                                                                                                                                                                                                                                                    |
| NrID [ID number]                | Other tax identification number of a third party                                                                                                                                                                                                                                                                                                                                                                                                                       |
| BrakID [No ID]                  | <p>Third party without a tax identification number or a third party whose ID does not appear on the invoice</p> <p>Enter "1" if the third party does not have a tax identification number or if the third party's tax identification number does not appear on the invoice</p>                                                                                                                                                                                         |
| Nazwa [Name]                    | <p>Full name or business name of the third party</p> <p>Maximum number of characters: 512</p> <p><b>Note!</b></p>                                                                                                                                                                                                                                                                                                                                                      |

|  |                                                                      |
|--|----------------------------------------------------------------------|
|  | Nazwa field can also be filled in with the third party's trade name. |
|--|----------------------------------------------------------------------|

Diagram 16. Structure of the Adres element for Podmiot3

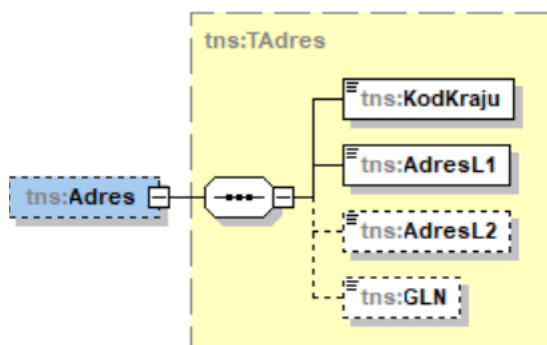


Table 16. Description of the structure of the Adres element for Podmiot3

| Field name              | Field description                                                                                                                                                                                                                                                                                                                                                                              |
|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| KodKraju [Country code] | Country code                                                                                                                                                                                                                                                                                                                                                                                   |
| AdresL1 [AddressL1]     | Third party's address – first line<br><br>Maximum number of characters: 512                                                                                                                                                                                                                                                                                                                    |
| AdresL2 [AddressL2]     | Third party's address – second line [optional field]<br><br>Maximum number of characters: 512                                                                                                                                                                                                                                                                                                  |
| GLN                     | Global Location Number [optional field]<br><br>GLN is a number that enables, among other things, the identification of physical or functional units within a company.<br><br>For example, in the Adres element for Podmiot3, the GLN number may indicate the physical location of a given facility (e.g. the third party's registered office building, a specific floor, or a company branch). |

Diagram 17. Structure of the AdresKoresp element for Podmiot3

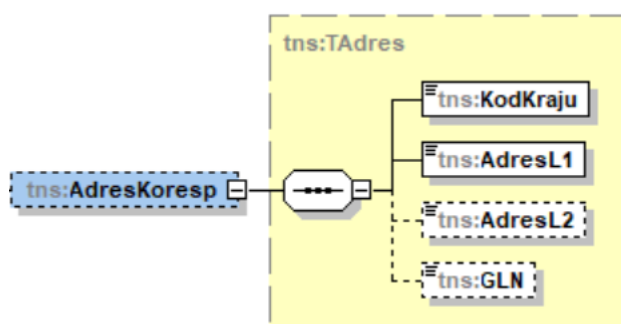


Table 17. Description of the structure of the AdresKoresp element for Podmiot3

| Field name              | Field description                                                                                                                                                                                                                                                                                                                                                              |
|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| KodKraju [Country code] | Country code                                                                                                                                                                                                                                                                                                                                                                   |
| AdresL1 [AddressL1]     | Third party's correspondence address – first line<br><br>Maximum number of characters: 512                                                                                                                                                                                                                                                                                     |
| AdresL2 [AddressL2]     | Third party's correspondence address – second line<br>[optional field]<br><br>Maximum number of characters: 512                                                                                                                                                                                                                                                                |
| GLN                     | Global Location Number [optional field]<br><br>GLN is a number that enables, among other things, the identification of physical or functional units within a company.<br><br>For example, in the AdresKoresp element for Podmiot3, the GLN number may indicate the physical location of the facility or building to which the thirs party's correspondence should be directed. |

Diagram 18. Structure of the DaneKontaktowe element for Podmiot3

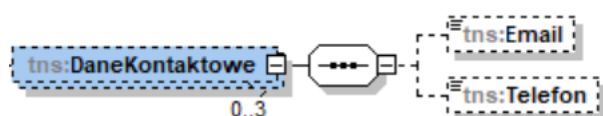


Table 18. Description of the structure of the DaneKontaktowe element for Podmiot3

| Field name             | Field description                                                        |
|------------------------|--------------------------------------------------------------------------|
| Email                  | Email address of the third party (e.g. abc@xyz.pl)<br>[optional field]   |
| Telefon [Phone number] | Telephone number of the third party (e.g. 801055055)<br>[optional field] |

#### Example 6. How to fill in the Podmiot3 element for FA(3)

Facts:

A VAT taxpayer sells:

- 60% share in a vehicle to AAA Sp. z o.o. (Tax Identification No. 9999999999), based in Warsaw (88-888), ul. Szara 10, and
- 40% share in the same vehicle to BBB Sp. z o.o. z o.o. (Tax Identification No. 7777777777), based in Katowice (99-999), ul. Fioletowa 20.

The seller issues an invoice that includes the data of both purchasers.

Note!

In this situation, it is up to the taxpayer to decide which entity's data will be placed in the Podmiot2 element (i.e. AAA Sp. z o.o. or BBB Sp. z o.o.).

If the taxpayer includes the data of AAA Sp. z o.o. in Podmiot2, then the data of BBB Sp. z o.o. should be provided in the Podmiot3 element. At the same time, in the Udzial field, the value 40 should be entered (representing the percentage share in the purchased vehicle). The Udzial field is optional. However, it should be noted that if this field is not filled in, it is assumed that the purchaser listed on the invoice have equal shares.

The Podmiot3 element in the analysed situation (where the Podmiot2 element includes data on AAA Sp. z o.o.) is completed as follows:

| Field name                                                |                                       | How to fill in                    |
|-----------------------------------------------------------|---------------------------------------|-----------------------------------|
| Podmiot3/<br>DaneIdentyfikacyjne<br>[Identification data] | NIP [Tax<br>Identification<br>Number] | 7777777777                        |
|                                                           | Nazwa<br>[Name]                       | BBB Sp. z o.o.                    |
| Podmiot3 [Entity3]/Adres<br>[Address]                     | KodKraju<br>[Country<br>code]         | PL                                |
|                                                           | AdresL1<br>[AddressL1]                | ul. Fioletowa 20, 99-999 Katowice |
| Podmiot3 [Entity3]                                        | Rola[Role]                            | 4                                 |
|                                                           | Udzial<br>[Share]                     | 40                                |

If the taxpayer (issuer) includes the data of BBB Sp. z o.o. in the Podmiot2 element, then the data of AAA Sp. z o.o. should be provided in the Podmiot3 element. z o.o. At the same time, the Udzial field should be set to 60, indicating the percentage share of AAA Sp. z o.o. in the purchased vehicle.

#### Example 7. How to fill in the Podmiot3 element for FA(3)

Facts:

A VAT taxpayer sold goods to XXX Sp. z o.o. The payer of the invoice is PPP Sp. z o.o., with its registered office in Chorzów (11-111), ul. Niebieska 13 (Tax Identification No. 3333333333). The seller chooses to include on the invoice the data of the entity making the payment.

In this case, the Podmiot3 element should be completed as follows:

| Field name                                                |                                       | How to fill in                   |
|-----------------------------------------------------------|---------------------------------------|----------------------------------|
| Podmiot3/<br>DaneIdentyfikacyjne<br>[Identification data] | NIP [Tax<br>Identification<br>Number] | 3333333333                       |
|                                                           | Nazwa [Name]                          | PPP Sp. z o.o.                   |
| Podmiot3 [Entity3]/Adres<br>[Address]                     | KodKraju [Country<br>code]            | PL                               |
|                                                           | AdresL1 [AddressL1]                   | ul. Niebieska 13, 11-111 Chorzów |
| Podmiot3 [Entity3]                                        | Role                                  | 6                                |

#### Example 8. How to fill in the Podmiot2 and Podmiot3 element for FA(3)

##### Facts:

A VAT taxpayer sold goods to the Municipality of Abc (Tax Identification No. 9999999999, ul. Biała 15, 22-222 Abc). Although the purchaser for VAT purposes is the municipality, the purchased goods are intended for its budgetary unit – primary school No. 5 (Tax Identification No. 1111111111, ul. Żółta 33, 22-222 Abc).

In order to make the invoice accessible to the recipient – i.e., the primary school (including, for example, a natural person appointed by the local government unit (JST) as a representative of the budgetary unit), the purchaser's data (i.e., the municipality) should be placed in the Podmiot2 element, whereas the recipient's data (i.e., the primary school) should be entered in the Podmiot3 element.

The above data is included in the structure as follows:

| Field name                                                |                                 | How to fill in           |
|-----------------------------------------------------------|---------------------------------|--------------------------|
| Podmiot2/<br>DaneIdentyfikacyjne<br>[Identification data] | NIP [Tax Identification Number] | 9999999999               |
|                                                           | Nazwa [Name]                    | Abc municipality         |
| Podmiot2/Adres                                            | KodKraju [Country code]         | PL                       |
|                                                           | AdresL1 [AddressL1]             | ul. Biała 15, 22-222 Abc |
| Podmiot2 [Entity2]                                        | JST                             | 1                        |
|                                                           | GV                              | 2                        |

##### NOTE

When specifying the purchaser – the JST (municipality) – in Podmiot2, it is important to set the value "1" in the JST field. This indicates that the invoice concerns a subordinate unit of the JST (in this case, the primary school).

| Field name                                                |                                 | How to fill in           |
|-----------------------------------------------------------|---------------------------------|--------------------------|
| Podmiot3/<br>DaneIdentyfikacyjne<br>[Identification data] | NIP [Tax Identification Number] | 1111111111               |
|                                                           | Nazwa [Name]                    | Primary School No. 5     |
| Podmiot3 [Entity3]/Adres<br>[Address]                     | KodKraju [Country code]         | PL                       |
|                                                           | AdresL1 [AddressL1]             | ul. Żółta 33, 22-222 Abc |
| Podmiot3 [Entity3]                                        | Rola [Role]                     | 8                        |

### Example 9. How to fill in the Podmiot1 and Podmiot3 element for FA(3)

#### Facts:

The Abc municipality (Tax Identification No. 9999999999, ul. Grafitowa 15/9, 77-777 Abc) sold goods to another taxpayer through its budgetary unit – Primary School No. 1 (Tax Identification No. 3333333333, ul. Zielona 72/13, 11-111 Abc). For VAT purposes, the seller is the municipality. Therefore, the municipality's data (i.e., the taxpayer within the meaning of the VAT Act) should be entered in the Podmiot1 element. However, if – based on the special permissions model for JSTs – the invoice is issued by a subordinate unit of the municipality (e.g., a primary school, or a natural person appointed by the JST as a representative of its budgetary unit), then it is appropriate to include the data of the issuer (i.e., the budgetary unit – in this case, the primary school) in the Podmiot3 element.

The above data is included in the structure as follows:

| Field name                                                |                                 | How to fill in                 |
|-----------------------------------------------------------|---------------------------------|--------------------------------|
| Podmiot1/<br>DaneIdentyfikacyjne<br>[Identification data] | NIP [Tax Identification Number] | 9999999999                     |
|                                                           | Nazwa [Name]                    | Abc municipality               |
| Podmiot1/Adres                                            | KodKraju [Country code]         | PL                             |
|                                                           | AdresL1 [AddressL1]             | ul. Grafitowa 15/9, 77-777 Abc |

| Field name                                                |                                 | How to fill in                |
|-----------------------------------------------------------|---------------------------------|-------------------------------|
| Podmiot3/<br>DaneIdentyfikacyjne<br>[Identification data] | NIP [Tax Identification Number] | 3333333333                    |
|                                                           | Nazwa [Name]                    | Primary School No. 5          |
| Podmiot3 [Entity3]/Adres<br>[Address]                     | KodKraju [Country code]         | PL                            |
|                                                           | AdresL1 [AddressL1]             | ul. Zielona 72/13, 11-111 Abc |
| Podmiot3 [Entity3]                                        | Rola [Role]                     | 7                             |

### Example 10. How to fill in the Podmiot3 element for FA(3)

#### Facts:

The taxpayer XXX Sp. z o.o. (Tax Identification No. 3333333333, ul. Zielona 5, 22-222 Wrocław) purchased a service. This purchase was made on behalf of the company by its employee Jan Kowalski, in connection with a business trip. In order to properly account for and identify this employee-related expense, the invoice—besides including the purchaser's

data in the Podmiot2 element—will also include the details of a third party, in this case, the employee.

In the above situation, the purchaser's (taxpayer's) data – XXX Sp. z o.o. – should be provided in the Podmiot2 element as follows:

| Field name                                                 |                                 | How to fill in                |
|------------------------------------------------------------|---------------------------------|-------------------------------|
| Podmiot2/<br>Dane identyfikacyjne<br>[Identification data] | NIP [Tax Identification Number] | 3333333333                    |
|                                                            | Nazwa [Name]                    | XXX Sp. z o.o.                |
| Podmiot2/Adres                                             | Kod Kraju [Country code]        | PL                            |
|                                                            | AdresL1 [AddressL1]             | Ul. Zielona 5, 22-222 Wrocław |
| Podmiot2 [Entity2]                                         | JST                             | 2                             |
|                                                            | GV                              | 2                             |

In this case, the Podmiot3 element containing employee data should be completed as follows:

| Field name                                                 |                | How to fill in |
|------------------------------------------------------------|----------------|----------------|
| Podmiot3/<br>Dane identyfikacyjne<br>[Identification data] | BrakID [No ID] | 1              |
|                                                            | Nazwa [Name]   | Jan Kowalski   |
| Podmiot3 [Entity3]                                         | Rola [Role]    | 11             |

### PodmiotUpowazniony for FA(3)

The **PodmiotUpowazniony** element is conditional. This means that including information on the invoice regarding an authorised entity (such as a tax representative, bailiff, or enforcement authority) depends on whether the conditions specified in Articles 106c and 106d of the VAT Act are met.

According to Article 106c of the VAT Act: Invoices documenting the supply of goods under enforcement proceedings, where the tax obligation is imposed on the debtor, are issued on behalf of and for the benefit of the debtor by:

- 1) the enforcement bodies specified in the Act of 17 June 1966 on the Enforcement Proceedings in Administration<sup>2</sup>;

<sup>2</sup> Dz. U./Journal of Laws/ of 2025, item 132 as amended

- 2) court bailiffs performing enforcement activities within the meaning of the provisions of the Code of Civil Procedure<sup>3</sup>.

In that case, pursuant to Art. 106e sec. 1(20) of the Act, the invoice should include the name and address of the enforcement authority or the name and surname of the court bailiff and their address, and in the place designated for the taxpayer – the name and surname or the business name of the debtor and the address.

To sum up, in this case, the Podmiot1 element shall contain the taxpayer's data – the debtor, the Podmiot2 element – the data of the purchaser, and the PodmiotUpowazniony element – the data of the court bailiff or enforcement authority.

In turn, pursuant to Art. 106d sec. 2 of the Act, invoices may also be issued in the name and on behalf of the taxpayer by a third party authorised by the taxpayer, in particular, their tax representative referred to in Art. 18a of the Act.

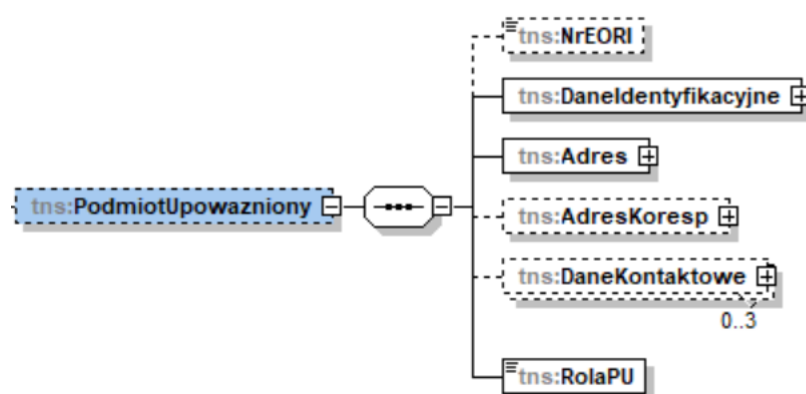
Pursuant to Art. 106e sec. 1 item 21 of the Act, in the case of invoices issued in the name and on behalf of the taxpayer by their tax representative, the invoice shall include the business name or first name and surname of the tax representative, their address and the identification number for tax purposes.

To sum up, in this case, the Podmiot1 element shall contain the taxpayer's data, the Podmiot2 element – the purchaser's data, and the PodmiotUpowazniony element – the tax representative's data.

In case of filling in the PodmiotUpowazniony element, the minimum required scope of data is: the DaneIdentyfikacyjne element, the Adres element and the RolaPU field. Therefore, it is also necessary to indicate the tax identification number (NIP) of the authorised entity on the structured invoice.

### Structure of the PodmiotUpowazniony element for FA(3)

Diagram 19. Structure of the PodmiotUpowazniony element for FA(3)



<sup>3</sup> Act of 17 November 1964 - Code of Civil Procedure, Dz. U. /Journal of Laws/ of 2024, item 1568 as amended

Table 19. Description of the structure of the PodmiotUpowazniony element for FA(3)

| Field name                                | Field description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|-------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| NrEORI [EORI No.]                         | <p>Authorised entity's EORI number [optional field]</p> <p>The EORI number is the number in the EU Economic Operators Registration and Identification Number.</p>                                                                                                                                                                                                                                                                                                                                            |
| DaneIdentyfikacyjne [Identification data] | Element containing data identifying the authorised entity: tax identification number (NIP) and first name, last name or name                                                                                                                                                                                                                                                                                                                                                                                 |
| Adres [Address]                           | Element containing the address of the authorised entity                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| AdresKoresp [Correspondence address]      | Element containing the authorised entity's correspondence address [optional element]                                                                                                                                                                                                                                                                                                                                                                                                                         |
| DaneKontaktowe [Contact details]          | <p>Element containing the authorised entity's contact details: e-mail address and telephone number [optional element]</p> <p>Maximum number of occurrences: 3</p>                                                                                                                                                                                                                                                                                                                                            |
| RolaPU [Role of the authorised entity]    | <p>The role of the authorised entity issuing the invoice</p> <p>The following values may be entered:</p> <ul style="list-style-type: none"> <li>- "1" - Enforcement authority - in the case referred to in Art. 106c item 1 of the Act,</li> <li>- "2" - Court bailiff - in the case referred to in Art. 106c item 2 of the Act,</li> <li>- "3" - Tax representative - in the case of provision on the invoice of the details of the tax representative referred to in Art. 18a - 18d of the Act.</li> </ul> |

Diagram 20. Structure of the DaneIdentyfikacyjne element for "PodmiotUpowazniony"

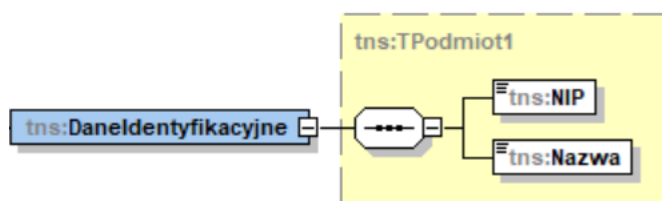


Table 20. Description of the structure of the DaneIdentyfikacyjne element for PodmiotUpowazniony

| Field name                      | Field description                                                                                |
|---------------------------------|--------------------------------------------------------------------------------------------------|
| NIP [Tax Identification Number] | Tax identification number/NIP of the authorised entity                                           |
| Nazwa [Name]                    | Name, surname or business name of the authorised entity<br><br>Maximum number of characters: 512 |

Diagram 21. Structure of the Adres element for “PodmiotUpowazniony”

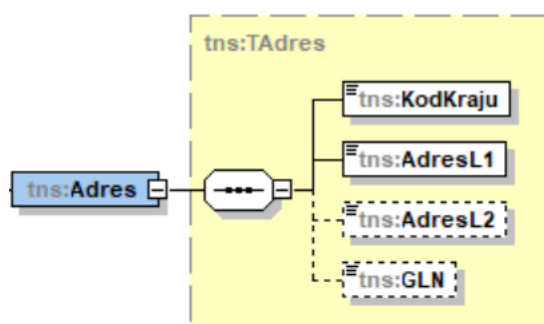


Table 21. Description of the structure of the Adres element for PodmiotUpowazniony

| Field name              | Field description                                                                                                                                                                                                                                                                                                      |
|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| KodKraju [Country code] | Country code                                                                                                                                                                                                                                                                                                           |
| AdresL1 [AddressL1]     | Authorised entity's address – first line<br><br>Maximum number of characters: 512                                                                                                                                                                                                                                      |
| AdresL2 [AddressL2]     | Authorised entity's address – second line [optional field]<br><br>Maximum number of characters: 512                                                                                                                                                                                                                    |
| GLN                     | Global Location Number [optional field]<br><br>GLN is a number that enables, among other things, the identification of physical or functional units within a company.<br><br>For example, in the Adres element for PodmiotUpowazniony, the GLN number may indicate the physical location of a given facility (e.g. the |

|  |                                                                                                          |
|--|----------------------------------------------------------------------------------------------------------|
|  | authorised entity's registered office building, a specific floor, or a branch of the authorised entity). |
|--|----------------------------------------------------------------------------------------------------------|

Diagram 22. Structure of the AdresKoresp element for "PodmiotUpowazniony"

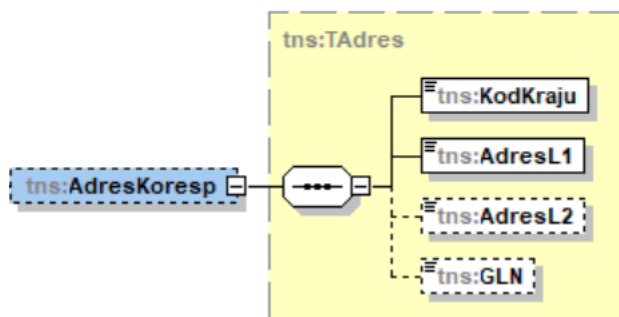


Table 22. Description of the structure of the AdresKoresp element for PodmiotUpowazniony

| Field name              | Field description                                                                                                                                                                                                                                                                                                                                                                              |
|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| KodKraju [Country code] | Country code                                                                                                                                                                                                                                                                                                                                                                                   |
| AdresL1 [AddressL1]     | Authorised entity's correspondence address – first line<br><br>Maximum number of characters: 512                                                                                                                                                                                                                                                                                               |
| AdresL2 [AddressL2]     | Authorised entity's correspondence address – second line [optional field]<br><br>Maximum number of characters: 512                                                                                                                                                                                                                                                                             |
| GLN                     | Global Location Number [optional field]<br><br>GLN is a number that enables, among other things, the identification of physical or functional units within a company.<br><br>For example, in the AdresKoresp element for PodmiotUpowazniony, the GLN number may indicate the physical location of the facility or building to which the authorised entity's correspondence should be directed. |

Diagram 23. Structure of the Adres element for “PodmiotUpowazniony”

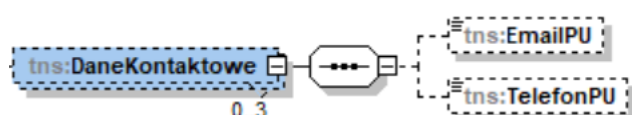


Table 23. Description of the structure of the DaneKontaktowe element for PodmiotUpowazniony

| Field name | Field description                                                         |
|------------|---------------------------------------------------------------------------|
| EmailPU    | Email address of the authorised entity (e.g. abc@xyz.pl) [optional field] |
| TelefonPU  | Authorised entity's telephone number (e.g. 801055055) [optional field]    |

Example 11. How to fill in the PodmiotUpowazniony element for FA(3)

Facts:

Court bailiff (Jan Kowalski, NIP 5555555555, ul. Szmaragdowa 25, 88-888 Wrocław) issues an invoice documenting the supply of goods referred to in Art. 18 of the Act, based on which the debtor is obliged to pay tax. The invoice is issued by the bailiff in the name and on behalf of the debtor.

In the above situation, the PodmiotUpowazniony element shall be completed as follows:

| Field name                                                                               |                                              | How to fill in                     |
|------------------------------------------------------------------------------------------|----------------------------------------------|------------------------------------|
| PodmiotUpowazniony/<br>DaneIdentyfikacyjne<br>[Authorised<br>entity/Identification data] | NIP [Tax<br>Identification<br>Number]        | 5555555555                         |
|                                                                                          | Nazwa [Name]                                 | Jan Kowalski                       |
| PodmiotUpowazniony/Adres<br>[Authorised entity/Address]                                  | KodKraju<br>[Country code]                   | PL                                 |
|                                                                                          | AdresL1<br>[AddressL1]                       | ul. Szmaragdowa 25, 88-888 Wrocław |
| PodmiotUpowazniony                                                                       | RolaPU [Role of<br>the authorised<br>entity] | 2                                  |

### Fa for FA(3)

In the Fa element, the fields relating to the value of sales and tax shall be completed in the currency in which the invoice was issued, with the exception of the fields relating to the tax calculated in accordance with the provisions of sec. VI in conjunction with Art. 106e sec. 11 of the Act.

**When a corrective invoice is issued, all fields shall be filled in according to the status after the correction, and the fields relating to tax base, tax and total receivables shall be filled in based on the difference.**

### Structure of the Fa element for FA(3)

Diagram 24. Structure of the Fa element (from the KodWaluty field to the OkresFa field)

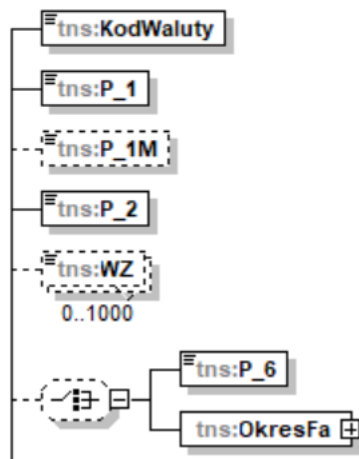


Table 24. Description of the Fa element structure (from the KodWaluty field to the OkresFa field)

| Field name                | Field description                                                                                                                                                                                                                                                                                                     |
|---------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| KodWaluty [Currency code] | Currency code (ISO 4217)<br><br>The currency code (ISO 4217) is specified.<br>In the case of an invoice issued in Polish currency, the currency code must be given: "PLN".                                                                                                                                            |
| P_1                       | Date of issue of the invoice, subject to Art. 106na sec. 1 of the Act<br><br>The date of issue of the invoice referred to in Art. 106e sec. 1 item 1 of the Act is provided.<br><br><b>Note!</b><br>Art. 106na sec. 1 of the Act stipulates that a structured invoice is deemed to have been issued on the date it is |

|  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|--|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  | <p>sent to KSeF. This applies to cases where the date of issue of the structured invoice (in the "online" mode) indicated by the taxpayer in field P_1 is consistent with the date of sending the invoice to KSeF.</p> <p><i>Example:</i><br/> <i>A taxpayer issues an invoice in the "online" mode. In the P_1 field, the taxpayer indicated 2026-02-01 and sent the invoice to KSeF on the same date, i.e. 2026-02-01. The KSeF number was assigned to the invoice on 2 February 2026.</i></p> <p><i>Pursuant to Art. 106na sec. 1 of the Act, the invoice is deemed to have been issued on 1 February 2026, i.e. on the date it was sent to KSeF.</i></p> <p>There are a number of cases where the date of issue of an invoice referred to in Art. 106e sec. 1 item 1 of the Act, indicated by the taxpayer in the P_1 field is the formal date of issue of the invoice (key to verifying the timeliness of invoice issuance). The above means:</p> <ul style="list-style-type: none"> <li>- invoices issued in the "offline24" mode (Art. 106nda sec. 10 of the Act),</li> <li>- invoices issued in the "online" mode, when the date of sending the invoice to KSeF is later than the date of invoice issue, indicated by the taxpayer in the P_1 field (Art. 106nda sec. 16 of the Act),</li> <li>- invoices issued in the "offline" mode due to the unavailability of KSeF (Art. 106nda sec. 10 in conjunction with Art. 106nh sec. 4 of the Act),</li> <li>- invoices issued in the "emergency" mode due to the failure of KSeF (Art. 106nf sec. 9 of the Act).</li> </ul> <p><i>Example:</i><br/> <i>A taxpayer issues an invoice in the "offline24" mode. In P_1 field, the taxpayer indicated 1 February 2026, but sends the invoice to KSeF the next working day, i.e., 2 February 2026. The KSeF number was assigned to the invoice on 2 February 2026.</i></p> <p><i>Pursuant to Art. 106nda sec. 10 of the Act, the invoice is deemed to have been issued on 1 February 2026, i.e. on the date indicated by the taxpayer in the P_1 field.</i></p> <p><i>Example:</i><br/> <i>A taxpayer issues an invoice in the "online" mode. In the P_1 field, the taxpayer indicated 1 February 2026 and</i></p> |
|--|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|      | <p>sends the invoice to KSeF two days later, i.e. on 3 February 2026. The invoice was assigned the KSeF number on 3 February 2026.</p> <p>Pursuant to Art. 106nda sec. 16 in conjunction with Art. 106nda sec. 10 of the Act, the invoice is deemed to have been issued on 1 February 2026, i.e. on the date indicated by the taxpayer in the P_1 field.</p> <p><b>Note!</b><br/>From the API perspective, it is possible to declare the "offline" mode. In the absence of such a declaration, the system assumes the "online" mode by default. From the perspective of the system, "online" and "offline" modes are distinguished.</p> <p>When verifying an invoice via a link, the taxpayer can see the "online"/"offline" modes.<br/>The "offline24" mode is in this case recognised as "offline", if the date of sending to KSeF = date from in the P_1 field + 1 day.</p> |
| P_1M | Place of invoice issuance [optional field]                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| P_2  | <p>The subsequent invoice number, assigned within one or more series, which identifies the invoice</p> <p><b>Note!</b><br/>The subsequent invoice number referred to in field P_2 shall not mean the invoice identification number in KSeF. Those are two different numbers.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| WZ   | <p>The number of the WZ (release) warehouse document related to the invoice [optional field]</p> <p>Maximum number of occurrences: 1,000</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| P_6  | <p>The date of delivery or completion of the delivery of goods or services or the date of receipt of payment, referred to in Art. 106b sec. 1(4) of the Act, if such date is specified and differs from the date of issue of the invoice.</p> <p><b>Note!</b><br/>This field is completed when the date is the same for all invoice items.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |

|                     |                                                                                                                                                                                                                                       |
|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                     | If there are different sale dates for individual items, the P_6A field is completed.                                                                                                                                                  |
| OkresFa [Fa Period] | Element containing the period to which the invoice relates - in the cases referred to in Art. 19a sec. 3, first sentence, and sec. 4 and sec. 5 item 4 of the Act. The element consists of the fields: P_6_Od (from) and P_6_Do (to). |

Diagram 25. Structure of the OkresFa element for Fa

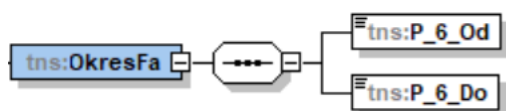


Table 25. Description of the structure of the OkresFa element for Fa

| Field name         | Field description                                                                                                                                                                                          |
|--------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| P_6_Od [P_6_ From] | Start date of the period covered by the invoice<br><br>The date is provided in the YYYY-MM-DD format (e.g.: 2026-02-01).                                                                                   |
| P_6_Do [P_6_ To]   | End date of the period to which the invoice relates - the date on which the supply of goods or delivery of services is completed.<br><br>The date is provided in the YYYY-MM-DD format (e.g.: 2026-02-28). |

Diagram 26. Fa element structure (from the P\_13\_1 field to the P\_14\_5 field)

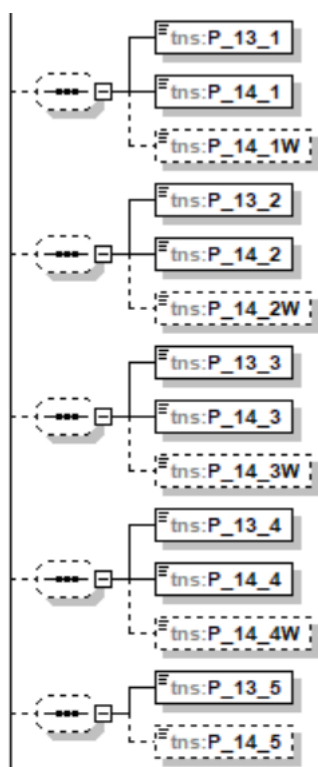


Table 26. Description of the structure of the Fa element (from P\_13\_1 field to P\_14\_5 field)

| Field name | Field description                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| P_13_1     | <p>Sum of the net sales value covered by the basic rate - currently 23% or 22%. For advance invoices - the net value of the advance payment. For corrective invoices - the amount of the difference referred to in Article 106j sec. 2 item 5 of the Act</p> <p>The sequence consisting of fields P_13_1, P_14_1 and P_14_1W is completed when the invoice contains sales covered by the basic rate - currently 23% or 22%. The sequence does not apply to the margin scheme.</p> |
| P_14_1     | <p>The amount of tax on the sum of the net sales value covered by the basic rate - currently 23% or 22%. For advance invoices - the amount of tax calculated according to the formula referred to in Article 106f sec. 1 item 3 of the Act. For corrective invoices - the amount of the difference referred to in Article 106j sec. 2 item 5 of the Act</p> <p>The sequence consisting of fields P_13_1, P_14_1 and P_14_1W is completed when the invoice contains sales</p>      |

|         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|         | covered by the basic rate - currently 23% or 22%. The sequence does not apply to the margin scheme.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| P_14_1W | <p>If the invoice is issued in a foreign currency - the amount of tax on the sum of the net sales value covered by the basic rate, converted in accordance with the provisions of sec. VI in conjunction with Art. 106e sec. 11 of the Act - currently 23% or 22%. For advance invoices - the amount of tax calculated according to the formula referred to in Article 106f sec. 1 item 3 of the Act. For corrective invoices - the amount of the difference referred to in Article 106j sec. 2 item 5 of the Act [conditional field].</p> <p>The sequence consisting of fields P_13_1, P_14_1 and P_14_1W is completed when the invoice contains sales covered by the basic rate - currently 23% or 22%. The sequence does not apply to the margin scheme.</p> |
| P_13_2  | <p>Total net sales covered by the first reduced rate - currently 8% or 7%. For advance invoices - the net value of the advance payment. For corrective invoices - the amount of the difference referred to in Article 106j sec. 2 item 5 of the Act</p> <p>The sequence consisting of fields P_13_2, P_14_2 and P_14_2W shall be filled in if the invoice contains sales subject to the first reduced rate - currently 8% or 7%. The sequence does not apply to the margin scheme.</p>                                                                                                                                                                                                                                                                          |
| P_14_2  | <p>The amount of tax on the sum of the net sales value covered by the first reduced rate - currently 8% or 7%. For advance invoices - the amount of tax calculated according to the formula referred to in Article 106f sec. 1 item 3 of the Act. For corrective invoices - the amount of the difference referred to in Article 106j sec. 2 item 5 of the Act</p> <p>The sequence consisting of fields P_13_2, P_14_2 and P_14_2W shall be filled in if the invoice contains sales subject to the first reduced rate - currently 8% or 7%. The sequence does not apply to the margin scheme.</p>                                                                                                                                                                |
| P_14_2W | Where the invoice is issued in foreign currency - the amount of tax on the total net sales value subject to the first reduced rate, converted in accordance with the provisions of sec. VI in conjunction with Art. 106e sec.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |

|         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|         | <p>11 of the Act - currently 8% or 7%. For advance invoices - the amount of tax calculated according to the formula referred to in Article 106f sec. 1 item 3 of the Act. For corrective invoices - the amount of the difference referred to in Article 106j sec. 2 item 5 of the Act [conditional field].</p> <p>The sequence consisting of fields P_13_2, P_14_2 and P_14_2W shall be filled in if the invoice contains sales subject to the first reduced rate - currently 8% or 7%. The sequence does not apply to the margin scheme.</p>                                          |
| P_13_3  | <p>Total net sales covered by the second reduced rate - currently 5%. For advance invoices - the net value of the advance payment. For corrective invoices - the amount of the difference referred to in Article 106j sec. 2 item 5 of the Act</p> <p>The sequence consisting of fields P_13_3, P_14_3 and P_14_3W shall be filled in if the invoice contains sales subject to the second reduced rate - currently 5%. The sequence does not apply to the margin scheme.</p>                                                                                                           |
| P_14_3  | <p>The amount of tax on the sum of the net sales value covered by the second reduced rate - currently 5%. For advance invoices - the amount of tax calculated according to the formula referred to in Article 106f sec. 1 item 3 of the Act. For corrective invoices - the amount of the difference referred to in Article 106j sec. 2 item 5 of the Act</p> <p>The sequence consisting of fields P_13_3, P_14_3 and P_14_3W shall be filled in if the invoice contains sales subject to the second reduced rate - currently 5%. The sequence does not apply to the margin scheme.</p> |
| P_14_3W | <p>If the invoice is issued in a foreign currency - the amount of tax on the sum of the net sales value covered by the second reduced rate, converted in accordance with the provisions of Section VI in conjunction with Article 106e sec. 11 of the Act - currently 5%. For advance invoices - the amount of tax calculated according to the formula referred to in Article 106f sec. 1 item 3 of the Act. For corrective invoices - the amount of the difference referred to in Article 106j sec. 2 item 5 of the Act [conditional field].</p>                                      |

|         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|---------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|         | <p>The sequence consisting of fields P_13_3, P_14_3 and P_14_3W shall be filled in if the invoice contains sales subject to the second reduced rate - currently 5%. The sequence does not apply to the margin scheme.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| P_13_4  | <p>Total net sales covered by lump sum for passenger taxis. For advance invoices - the net value of the advance payment. For corrective invoices - the amount of the difference referred to in Article 106j sec. 2 item 5 of the Act</p> <p>The sequence consisting of fields P_13_4, P_14_4 and P_14_4W shall be filled in if the invoice contains sales subject to the third reduced rate - lump sum for passenger taxis.</p>                                                                                                                                                                                                                                                      |
| P_14_4  | <p>The amount of tax on the total net sales value in the case of lump sum for passenger taxis. For advance invoices - the amount of tax calculated according to the formula referred to in Article 106f sec. 1 item 3 of the Act. For corrective invoices - the amount of the difference referred to in Article 106j sec. 2 item 5 of the Act</p> <p>The sequence consisting of fields P_13_4, P_14_4 and P_14_4W shall be filled in if the invoice contains sales subject to the third reduced rate - lump sum for passenger taxis.</p>                                                                                                                                             |
| P_14_4W | <p>Where the invoice is issued in a foreign currency - the amount of the lump sum for passenger taxis, converted in accordance with the provisions of Section VI in conjunction with Article 106e sec. 11 of the Act. For advance invoices - the amount of tax calculated according to the formula referred to in Article 106f sec. 1 item 3 of the Act. For corrective invoices - the amount of the difference referred to in Article 106j sec. 2 item 5 of the Act [conditional field].</p> <p>The sequence consisting of fields P_13_4, P_14_4 and P_14_4W shall be filled in if the invoice contains sales subject to the third reduced rate - lump sum for passenger taxis.</p> |
| P_13_5  | <p>Total net sales in the case of the special procedure referred to in Section XII in Section 6a of the Act. For advance invoices - the net value of the advance</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |

|        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|--------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|        | <p>payment. For corrective invoices - the amount of the difference referred to in Article 106j sec. 2 item 5 of the Act</p> <p>The sequence consisting of fields P_13_5 and P_14_5 shall be filled in when sales under the special procedure referred to in Section XII in Chapter 6a of the Act occur on the invoice.</p>                                                                                                                                                                                                                                                        |
| P_14_5 | <p>Amount of VAT in the case of the special procedure referred to in Section XII in Chapter 6a of the Act. For advance invoices - the amount of tax calculated according to the formula referred to in Article 106f sec. 1 item 3 of the Act. For corrective invoices - the amount of the difference referred to in Article 106j sec. 2 item 5 of the Act [conditional field].</p> <p>The sequence consisting of fields P_13_5 and P_14_5 shall be filled in when sales under the special procedure referred to in Section XII in Chapter 6a of the Act occur on the invoice.</p> |

Diagram 27. Structure of the Fa element (from P\_13\_6\_1 field to P\_15 field)

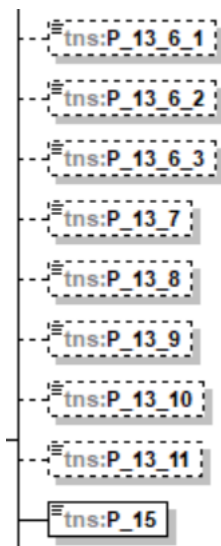


Table 27. Description of the structure of the Fa element (from P\_13\_6\_1 field to P\_15 field)

| Field name | Field description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| P_13_6_1   | <p>Total value of sales subject to 0% rate excluding intra-Community supply of goods and export. For advance invoices - the value of the advance payment. For corrective invoices - the amount of the difference referred to in Article 106j sec. 2 item 5 of the Act [conditional field].</p> <p><i>For example, field P_13_6_1 records, among other things, the total value of sales subject to 0% rate under Article 83 sec. 1 of the Act.</i></p>                                                                                                                                                     |
| P_13_6_2   | Total value of sales subject to 0% rate in the case of intra-Community supply of goods. For corrective invoices - the amount of the difference referred to in Article 106j sec. 2 item 5 of the Act [conditional field].                                                                                                                                                                                                                                                                                                                                                                                  |
| P_13_6_3   | Total value of sales subject to 0% rate in the case of export. For advance invoices - the value of the advance payment. For corrective invoices - the amount of the difference referred to in Article 106j sec. 2 item 5 of the Act [conditional field].                                                                                                                                                                                                                                                                                                                                                  |
| P_13_7     | Total value of sales exempt from tax. For advance invoices - the value of the advance payment. For corrective invoices, the amount of the difference in sales value [conditional field].                                                                                                                                                                                                                                                                                                                                                                                                                  |
| P_13_8     | <p>Total value of sales for the supply of goods and provision of services outside the country, excluding the amounts shown in fields P_13_5 and P_13_9. For advance invoices - the value of the advance payment. For corrective invoices, the amount of the difference in sales value [conditional field].</p> <p><i>Example:</i><br/> <i>Field P_13_8 records, among other things, the total value of the provision of services outside the country, where the place of taxation is determined pursuant to Article 28e of the Act and the transaction is not settled under the EU OSS procedure.</i></p> |
| P_13_9     | Total value of the provision of services referred to in Article 100 sec. 1 item 4 of the Act. For advance invoices                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |

|         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|         | - the value of the advance payment. For corrective invoices, the amount of the difference in sales value [conditional field].                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| P_13_10 | <p>Total value of sales under the reverse charge procedure for which the purchaser is the taxpayer in accordance with the repealed Article 17 sec. 1 item 7 and 8 of the Act and other cases of reverse charge occurring in domestic trade. For advance invoices - the value of the advance payment. For corrective invoices - the amount of the difference referred to in Article 106j sec. 2 item 5 of the Act [conditional field].</p> <p><i>Example:</i><br/> Field P_13_10 records, among other things, the total value of sales under the reverse charge procedure occurring in domestic trade on the basis of an episodic provision - Article 145e sec. 1 of the Act.</p> |
| P_13_11 | Total value of sales under the margin scheme referred to in Article 119 and Article 120 of the Act. For advance invoices - the value of the advance payment. For corrective invoices, the amount of the difference in sales value [conditional field].                                                                                                                                                                                                                                                                                                                                                                                                                           |
| P_15    | Total amount due. In the case of advance invoices - the amount of the payment documented by the invoice. In the case of invoices referred to in Art. 106f sec. 3 of the Act - the amount remaining to be paid. In the case of corrective invoices - the correction of the amount resulting from the corrected invoice. In the case referred to in Article 106j sec. 3 of the Act - correction of amounts resulting from corrected invoices                                                                                                                                                                                                                                       |

Diagram 28. Structure of the Fa element (from KursWalutyZ field to RodzajFaktury field)

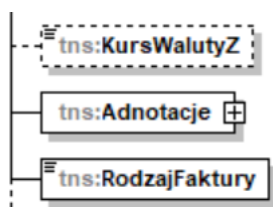


Table 28. Description of the structure of the Fa element (from KursWalutyZ field to RodzajFaktury field)

| Field name                             | Field description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|----------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| KursWalutyZ [Z currency exchange rate] | Currency exchange rate used to calculate the amount of tax in the cases referred to in Section VI of the Act on invoices referred to in Article 106b sec. 1 item 4 of the Act [optional field].                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Adnotacje [Notes]                      | Notes on the invoice<br><br>Element containing notes on the invoice resulting from the specificity of the transaction in question (e.g. reverse charge, self-billing, legal basis of the exemption applied, etc.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| RodzajFaktury [Invoice Type]           | Invoice type<br><br>The following values may be entered:<br><ul style="list-style-type: none"> <li>- "VAT" - in the case of a basic invoice,</li> <li>- "KOR" - in the case of a corrective invoice,</li> <li>- "ZAL" - in the case of an invoice documenting the receipt of payment or part thereof before the activity has taken place and in the case of an invoice issued in connection with Article 106f sec. 4 of the Act (advance invoice),</li> <li>- "ROZ" - in the case of an invoice issued in connection with Article 106f sec. 3 of the Act,</li> <li>- "UPR" - in the case of an invoice referred to in Article 106e sec. 5 item 3 of the Act,</li> <li>- "KOR_ZAL" - in the case of a corrective invoice for an invoice documenting the receipt of payment or part thereof before the activity has taken place and an invoice issued in connection with Article 106f sec. 4 of the Act (corrective invoice for an advance invoice),</li> <li>- "KOR_ROZ" - in the case of a corrective invoice for an invoice issued in connection with Article 106f sec. 3 of the Act.</li> </ul> <p><b>Note!</b><br/>When issuing a corrective invoice to a simplified invoice referred to in Article 106e sec. 5(3) of the Act, "KOR" should be entered.</p> <p><b>Note!</b></p> |

|  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|--|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  | <p>On 1 September 2023, Article 106b sec. 1a of the Act came into force, according to which a taxpayer is not obliged to issue an invoice referred to in Article 106b sec. 1 item 4 of the Act if they have received all or part of the payment referred to in that provision in the same month in which they performed the activities for which they received all or part of that payment.</p> <p>In the event that the taxpayer does not issue the invoice referred to in Article 106b sec. 1 item 4 of the Act, for the reasons specified in Article 106b sec. 1a, the invoice issued by the taxpayer after the goods have been issued or the services have been performed, which additionally contains the elements indicated in Article 106e sec. 1a of the Act, shall be marked "ROZ".</p> |
|--|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

Diagram 29. Structure of the Adnotacje element for Fa

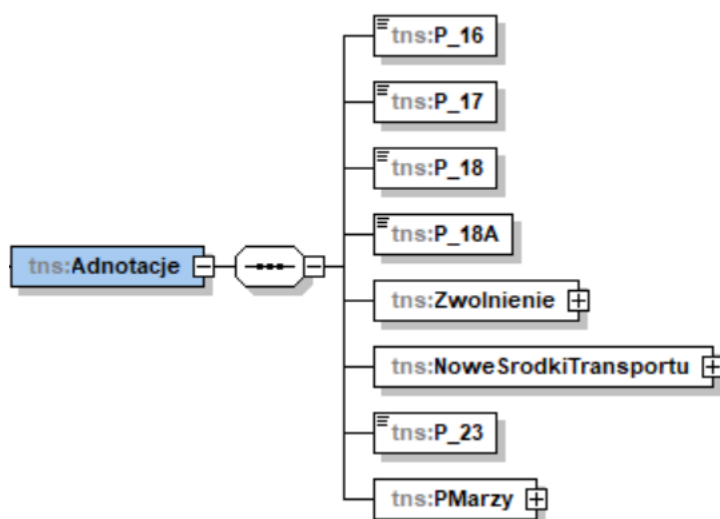


Table 29. Description of the structure of the Adnotacje element for Fa

| Field name | Field description                                                                                                                                                                                                                                                                                                                                              |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| P_16       | <p>"Cash accounting" note</p> <p>For an invoice bearing the note "cash accounting", documenting the supply of goods or the provision of services in respect of which the tax obligation arises in accordance with Article 19a sec. 5 item 1 or Article 21 sec. 1 of the Act - the value "1" should be entered; otherwise, the value "2" should be entered.</p> |
| P_17       | "Self-billing" note                                                                                                                                                                                                                                                                                                                                            |

|       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|-------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|       | <p>For an invoice referred to in Article 106d sec. 1 of the Act, bearing the note "self-billing" - the value "1" should be entered; otherwise, the value "2" should be entered.</p> <p><b>Note!</b><br/>The procedure for the approval of individual invoices (issued by the purchaser as part of self-billing) by the taxpayer carrying out the taxable activity takes place outside the KSeF.</p> <p><b>Note!</b><br/>In the case of self-billing, i.e. where the invoice is issued by the purchaser, the Podmiot1 element should contain the seller's details and the Podmiot2 element should contain the purchaser's details. The Podmiot3 element should not be filled with the purchaser's details in role "5" - the issuer of the invoice.</p>                                                                                                                        |
| P_18  | <p>"Reverse charge" note</p> <p>For an invoice bearing the note "reverse charge" and documenting the supply of goods or the performance of a service for which the person liable to pay VAT or similar tax is the purchaser of the goods or service, the value "1" should be entered; otherwise, the value "2" should be entered.</p> <p><b>Note!</b><br/>Field P_18 also applies to reverse charge cases in domestic trade:</p> <ul style="list-style-type: none"> <li>- pursuant to Article 145e of the Act, in relation to which (in accordance with Article 145g item 2 of the Act), an invoice documenting the above-mentioned activities should include the words referred to in Article 106e sec. 1 item 18 of the Act, i.e. the note "reverse charge"</li> <li>- pursuant to Article 17 sec. 1 item 7 or 8 of the Act, (in force before 1 November 2019).</li> </ul> |
| P_18A | <p>"Split payment mechanism" note</p> <p>In the case of an invoice bearing the note "split payment mechanism", where the total amount due exceeds the amount of PLN 15,000 or its equivalent expressed in a foreign currency, covering the supply of goods or the provision of services listed in Annex 15 to the Act made to the taxpayer, whereby the rules for converting</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |

|                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|--------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                        | amounts expressed in foreign currency into PLN shall be applied to determine the tax base - the value "1" should be entered; otherwise, the value "2" should be entered.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Zwolnienie [Exemption]                                 | Element containing information on whether the invoice contains or does not contain exempt sales and the legal basis for the tax exemption applied                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| NoweSrodkiTransportu [New Means of Transport (plural)] | Element containing information on whether the invoice contains or does not contain intra-Community supplies of new means of transport and details characterising the said new means of transport                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| P_23                                                   | <p>The note "VAT: EC invoice simplified under Articles 135 to 138 of the Act on Value Added Tax" or "VAT: EC invoice simplified under Article 141 of Directive 2006/112/EC" and declaration that the tax on the supply made will be settled by the last VAT taxpayer in the sequence</p> <p>In the case of an invoice issued under the simplified procedure by the second taxpayer in the sequence, referred to in Article 135 sec. 1 item 4(b) and (c) and sec. 2 of the Act, containing the note referred to in Article 136 sec. 1 item 1 and the declaration referred to in Article 136 sec. 1 item 2 of the Act - the value "1" should be entered; otherwise, the value "2" should be entered.</p> |
| PMarzy [Margin Scheme]                                 | Element containing details on the occurrence of the margin VAT scheme on the invoice and notes relating to the said scheme                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |

Diagram 30. Structure of the Zwolnienie element for Adnotacje

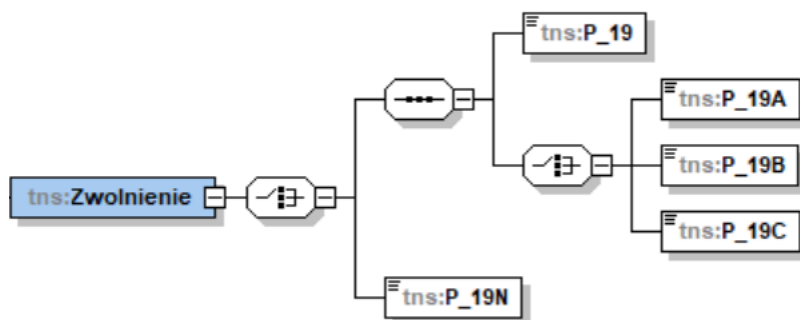


Table 30. Description of the structure of the Zwolnienie element for Adnotacje

| Field name | Field description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| P_19       | <p>Flag of the supply of goods or provision of services exempt from tax under Article 43 sec. 1 of the Act, Article 113 sec. 1 and 9 of the Act or provisions issued pursuant to Article 82 sec. 3 of the Act or pursuant to other provisions</p> <p>In the case of an invoice documenting a supply of goods or provision of services exempt from tax under Article 43 sec. 1 of the Act, Article 113 sec. 1 and 9 of the Act or provisions issued pursuant to Article 82 sec. 3 of the Act or pursuant to other provisions - the value "1" should be entered.</p> <p>If field P_19 equals "1", one of the following fields must be additionally filled in: P_19A, P_19B or P_19C.</p> |
| P_19A      | <p>If field P_19 equals "1" - indicate the provision of the act or instrument issued pursuant to the act, under which the taxpayer applies the tax exemption.</p> <p><i>Example: "Article 43 sec. 1 item 37 of the Act on Value Added Tax (Dz. U. /Journal of Laws/ of 2024, item 361 , as amended)."</i></p>                                                                                                                                                                                                                                                                                                                                                                          |
| P_19B      | <p>If field P_19 equals "1" - indicate the provision of Directive 2006/112/EC that exempts such a supply of goods or provision of services from tax.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| P_19C      | <p>If field P_19 equals "1" - indicate another legal basis showing that the supply of goods or provision of services benefits from tax exemption.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| P_19N      | <p>Flag of no supply of goods or provision of services exempt from tax under Article 43 sec. 1, Article 113 sec. 1 and 9 of the Act or provisions issued pursuant to Article 82 sec. 3 of the Act or pursuant to other provisions</p> <p>In the case of an invoice which does not document a supply of goods or provision of services exempt from tax under Article 43 sec. 1, Article 113 sec. 1 and 9 of the Act or provisions issued pursuant to Article 82 sec. 3 of</p>                                                                                                                                                                                                           |

|  |                                                                                                                                                                      |
|--|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  | <p>the Act or pursuant to other provisions, the value "1" should be entered.</p> <p>Where field P_19N equals "1", fields: P_19, P_19A, P_19B, P_19C are omitted.</p> |
|--|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|

Diagram 31. Structure of the NoweSrodkiTransportu element for Adnotacje

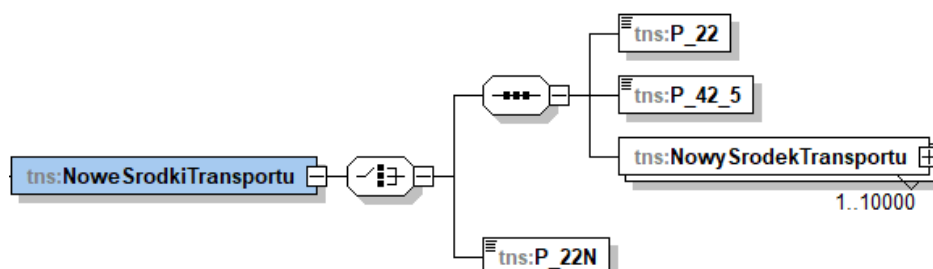


Table 31. Description of the structure of the NoweSrodkiTransportu element for Adnotacje

| Field name                                               | Field description                                                                                                                                                                                                                                                                                                |
|----------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| P_22                                                     | <p>Flag for intra-Community supply of new means of transport</p> <p>In the case of an invoice documenting a supply of new means of transport, the value "1" should be entered.</p>                                                                                                                               |
| P_42_5                                                   | <p>If there is an obligation referred to in Article 42 sec. 5 of the Act, the value "1" should be entered, otherwise the value "2" should be entered.</p>                                                                                                                                                        |
| NowySrodekTransportu [New Means of Transport (singular)] | <p>Element containing details of the new means of transport the sale of which is documented by an invoice</p> <p>Maximum number of occurrences: 10,000.</p>                                                                                                                                                      |
| P_22N                                                    | <p>Flag of no intra-Community supply of new means of transport</p> <p>In the case of an invoice which does not document an intra-Community supply of new means of transport, the value "1" should be entered.</p> <p>When field P_22N equals "1", fields: P_22, P_42_5 and NowySrodekTransportu are omitted.</p> |

Diagram 32. Structure of the NowySrodekTransportu element for NoweSrodkiTransportu

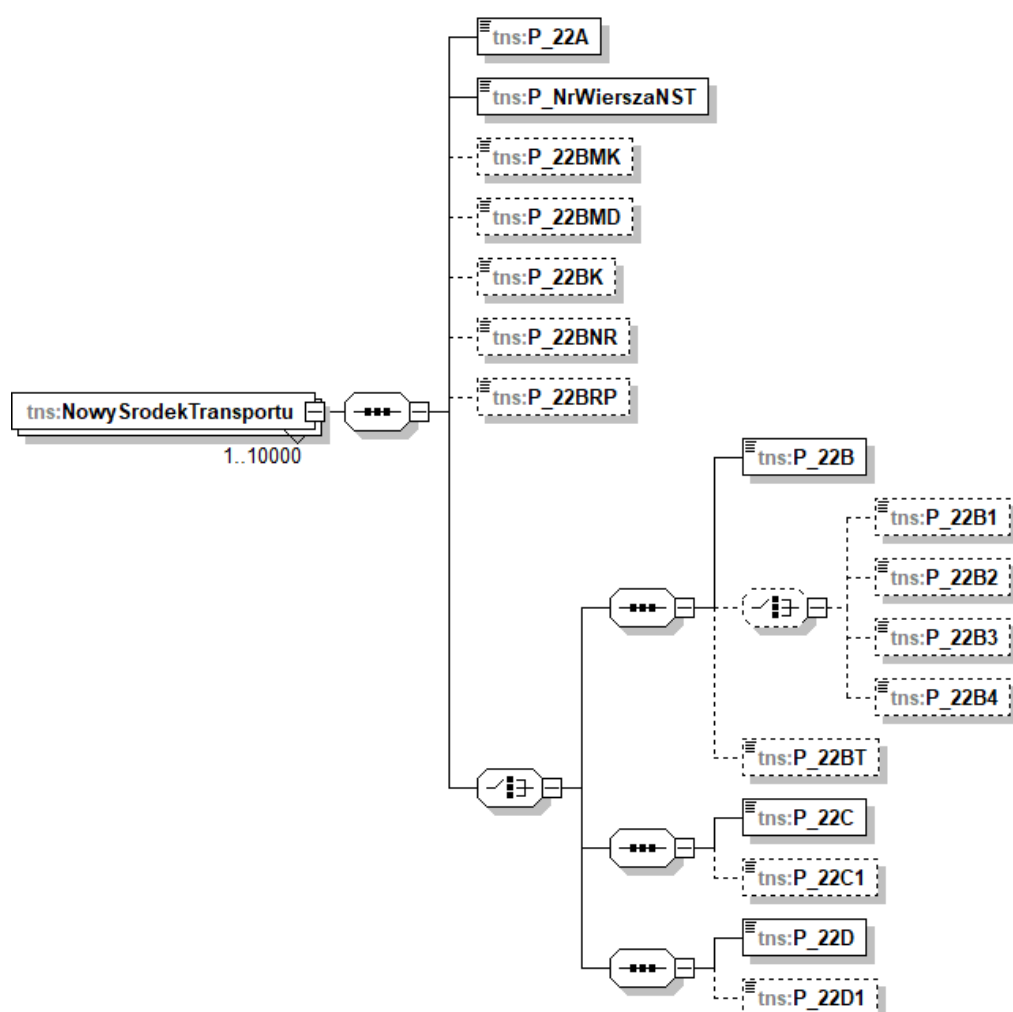


Table 32. Description of the structure of the NowySrodekTransportu element for NoweSrodkiTransportu

| Field name | Field description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| P_22A      | <p>If field P_22 equals "1" - enter the date on which the new means of transport was put into service in the format YYYY-MM-DD (e.g.: 2026-02-22).</p> <p>The date of entry into service of a land vehicle shall be the date on which it was first registered for entry into service on the road or the date on which it was first subject to the obligation to register for entry into service on the road, whichever is the earlier; if the date of first registration of a land vehicle or the date on which it was first subject to registration cannot be established, the date of entry into service of that vehicle shall be the date on which it was released by the manufacturer to the first purchaser, or the date on</p> |

|                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|----------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                    | <p>which it was first used for demonstration purposes by the manufacturer.</p> <p>The date of entry into service of a watercraft shall be the date on which it was released by the manufacturer to the first purchaser, or the date on which it was first used for demonstration purposes by the manufacturer.</p> <p>The date of entry into service of an aircraft shall be the date on which it was released by the manufacturer to the first purchaser, or the date on which it was first used for demonstration purposes by the manufacturer.</p> |
| P_NrWierszaNST [New Means of Transport Row Number] | Invoice row number indicating the supply of a new means of transport                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| P_22BMK                                            | <p>Make of new means of transport [optional field].</p> <p>If field P_22 equals "1", the make of the new means of transport can be entered.</p>                                                                                                                                                                                                                                                                                                                                                                                                       |
| P_22BMD                                            | <p>Model of new means of transport [optional field].</p> <p>If field P_22 equals "1", the model of the new means of transport can be entered.</p>                                                                                                                                                                                                                                                                                                                                                                                                     |
| P_22BK                                             | <p>Colour of new means of transport [optional field].</p> <p>If field P_22 equals "1", the colour of the new means of transport can be entered.</p>                                                                                                                                                                                                                                                                                                                                                                                                   |
| P_22BNR                                            | <p>Registration number of the new means of transport [optional field].</p> <p>If field P_22 is equals "1", the registration number of the new means of transport can be entered.</p>                                                                                                                                                                                                                                                                                                                                                                  |
| P_22BRP                                            | <p>Year of manufacture of the new means of transport [optional field].</p> <p>If field P_22 is equals "1", the year of manufacture of the new means of transport can be entered.</p>                                                                                                                                                                                                                                                                                                                                                                  |
| P_22B                                              | If field P_22 is equals "1" and the supply concerns land vehicles referred to in Article 2 item 10(a) of the Act - the mileage of the vehicle must be entered.                                                                                                                                                                                                                                                                                                                                                                                        |

|        |                                                                                                                                                                                                                                                                                                                                                                                |
|--------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| P_22B1 | <p>If field P_22 is equals "1" and the supply concerns land vehicles referred to in Article 2 item 10(a) of the Act, the vehicle identification number (VIN) can be entered [optional field].</p> <p><b>Note!</b><br/>Fields P_22B1, P_22B2, P_22B3 and P_22B4 are part of a "selection" type sequence, which means that only one field out of the above can be filled in.</p> |
| P_22B2 | <p>If field P_22 is equals "1" and the supply concerns land vehicles referred to in Article 2 item 10(a) of the Act, the body number can be entered [optional field].</p> <p><b>Note!</b><br/>Fields P_22B1, P_22B2, P_22B3 and P_22B4 are part of a "selection" type sequence, which means that only one field out of the above can be filled in.</p>                         |
| P_22B3 | <p>If field P_22 is equals "1" and the supply concerns land vehicles referred to in Article 2 item 10(a) of the Act, the chassis number can be entered [optional field].</p> <p><b>Note!</b><br/>Fields P_22B1, P_22B2, P_22B3 and P_22B4 are part of a "selection" type sequence, which means that only one field out of the above can be filled in.</p>                      |
| P_22B4 | <p>If field P_22 is equals "1" and the supply concerns land vehicles referred to in Article 2 item 10(a) of the Act, the frame number can be entered [optional field].</p> <p><b>Note!</b><br/>Fields P_22B1, P_22B2, P_22B3 and P_22B4 are part of a "selection" type sequence, which means that only one field out of the above can be filled in.</p>                        |
| P_22BT | <p>If field P_22 is equals "1" and the supply concerns land vehicles referred to in Article 2 item 10(a) of the Act, the type of the new means of transport can be entered [optional field].</p>                                                                                                                                                                               |
| P_22C  | <p>If field P_22 is equals "1" and the supply concerns watercraft referred to in Article 2 item 10(b) of the Act, the number of working hours of use of the new means of transport must be entered.</p>                                                                                                                                                                        |

|        |                                                                                                                                                                                                |
|--------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| P_22C1 | If field P_22 is equals "1" and the supply concerns watercraft referred to in Article 2 item 10(b) of the Act, the hull number of the new means of transport can be entered [optional field].  |
| P_22D  | If field P_22 is equals "1" and the supply concerns aircraft referred to in Article 2 item 10(c) of the Act, the number of working hours of use of the new means of transport must be entered. |
| P_22D1 | If field P_22 is equals "1" and the supply concerns aircraft referred to in Article 2 item 10(c) of the Act, the factory number of the new means of transport can be entered [optional field]. |

Diagram 33. Structure of the PMarzy element for Adnotacje

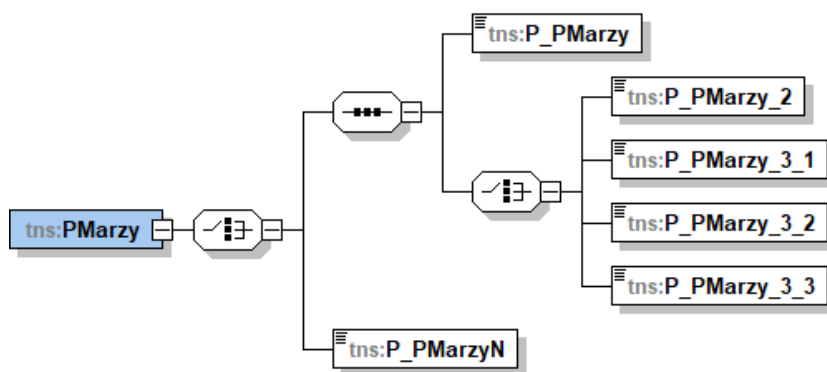


Table 33. Structure of the PMarzy element for Adnotacje

| Field name | Field description                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| P_PMarzy   | <p>Flag for occurrence of margin schemes referred to in Article 119 or Article 120 of the Act</p> <p>In the case of an invoice documenting a supply of goods or provision of services taxed under the margin scheme referred to in Article 119 or Article 120 of the Act, the value "1" should be entered.</p> <p>If fieldP_PMarzy equals "1", one of the following fields must be additionally filled in: P_PMarzy_2, P_PMarzy_3_1, P_PMarzy_3_2, P_PMarzy_3_3.</p> |
| P_PMarzy_2 | "Tour operator margin scheme " flag                                                                                                                                                                                                                                                                                                                                                                                                                                  |

|              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|              | <p>In the case of the provision of tourism services for which the tax base is the margin in accordance with Article 119 sec. 1 of the Act and the invoice documenting the provision contains the words "tour operator margin scheme", the value "1" should be entered.</p> <p><b>Note!</b><br/>If a "1" is indicated in field P_PMarzy_2 (located in the "selection" type sequence), the fields P_PMarzy_3_1, P_PMarzy_3_2, P_PMarzy_3_3 are omitted.</p>                                           |
| P_PMarzy_3_1 | <p>"Margin scheme - second-hand goods" flag</p> <p>In the case of the supply of second-hand goods for which the tax base is the margin in accordance with Article 120 of the Act and the invoice documenting the supply contains the words "margin scheme - second-hand goods", the value "1" should be entered.</p> <p><b>Note!</b><br/>If a "1" is indicated in field P_PMarzy_3_1 (located in the "selection" type sequence), the fields P_PMarzy_2, P_PMarzy_3_2, P_PMarzy_3_3 are omitted.</p> |
| P_PMarzy_3_2 | <p>"Margin scheme - works of art" flag</p> <p>In the case of the supply of works of art for which the tax base is the margin in accordance with Article 120 of the Act and the invoice documenting the supply contains the words "margin scheme - works of art", the value "1" should be entered.</p> <p><b>Note!</b><br/>If a "1" is indicated in field P_PMarzy_3_2 (located in the "selection" type sequence), the fields P_PMarzy_2, P_PMarzy_3_1, P_PMarzy_3_3 are omitted.</p>                |
| P_PMarzy_3_3 | <p>"Margin scheme - collectors' items and antiques" flag</p> <p>In the case of the supply of collectors' items and antiques for which the tax base is the margin in accordance with Article 120 of the Act and the invoice documenting the supply contains the words "margin scheme - collectors' items and antiques", the value "1" should be entered.</p> <p><b>Note!</b></p>                                                                                                                     |

|           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|           | If a "1" is indicated in field P_PMarzy_3_3 (located in the "selection" type sequence), the fields P_PMarzy_2, P_PMarzy_3_1, P_PMarzy_3_2 are omitted.                                                                                                                                                                                                                                                                                                                                                           |
| P_PMarzyN | <p>Flag for non-occurrence of margin schemes referred to in Article 119 or Article 120 of the Act</p> <p>In the case of an invoice that does not document a supply of goods or provision of services taxed under the margin scheme referred to in Article 119 or Article 120 of the Act, the value "1" should be entered.</p> <p>If a "1" is indicated in field P_PMarzyN (located in the "selection" type sequence), the fields P_PMarzy, P_PMarzy_2, P_PMarzy_3_1, P_PMarzy_3_2, P_PMarzy_3_3 are omitted.</p> |

#### Example 12. How to fill in the Adnotacje element for Fa

##### Facts:

A VAT taxpayer makes an intra-Community supply of a new means of transport to a VAT taxpayer identified for the purposes of intra-Community transactions. The vehicle leaves the territory of Poland and goes to an EU country on a trailer. The objects of the sale are:

- a passenger car of the make "XXX", model "abc", colour red, with a mileage of 1,000 km and registration number SD11111. The vehicle was manufactured in 2026 and put into service on 20.04.2026.
- a passenger car of the make "YYY", model "xyz", colour green, with a mileage of 2,300 km and registration number SD33333. The vehicle was manufactured in 2026 and put into service on 10.05.2026.

In addition to the mandatory data (i.e. date of entry into service of the new means of transport and vehicle mileage), the seller also wants to include additional vehicle identification data on the invoice.

In the above situation, the Adnotacje element is filled in as follows:

| Field name                                                                    |                | How to fill in |
|-------------------------------------------------------------------------------|----------------|----------------|
| Fa/Adnotacje                                                                  | P_16           | 2              |
|                                                                               | P_17           | 2              |
|                                                                               | P_18           | 2              |
|                                                                               | P_18A          | 2              |
| Fa/Adnotacje/Zwolnienie                                                       | P_19N          | 1              |
| Fa/Adnotacje/<br>NoweSrodkiTransportu<br>[New Means of<br>Transport (plural)] | P_22           | 1              |
|                                                                               | P_42_5         | 2              |
| Fa/Adnotacje/<br>NoweSrodkiTransportu/<br>NowySrodekTransportu                | P_22A          | 2026-04-20     |
|                                                                               | P_NrWierszaNST | 1              |
|                                                                               | P_22BMK        | XXX            |
|                                                                               | P_22BMD        | abc            |
|                                                                               | P_22BK         | red            |
|                                                                               | P_22BNR        | SD11111        |
|                                                                               | P_22BRP        | 2026           |
|                                                                               | P_22B          | 1,000 km       |
| Fa/Adnotacje/<br>NoweSrodkiTransportu/<br>NowySrodekTransportu                | P_22A          | 2026-05-10     |
|                                                                               | P_NrWierszaNST | 2              |
|                                                                               | P_22BMK        | YYY            |
|                                                                               | P_22BMD        | xyz            |
|                                                                               | P_22BK         | green          |
|                                                                               | P_22BNR        | SD33333        |
|                                                                               | P_22BRP        | 2026           |
|                                                                               | P_22B          | 2,300 km       |
| Fa/Adnotacje                                                                  | P_23           | 2              |
| Fa/Adnotacje/PMarzy                                                           | P_PMarzyN      | 1              |

### Example 13. How to fill in the Adnotacje element for Fa

Facts:

A VAT taxpayer makes a supply of a second-hand car purchased from a private individual for resale. When determining the tax base for the above transaction, the seller applies the margin VAT scheme referred to in Article 120 sec. 4 of the Act.

In the above situation, the Adnotacje element is filled in as follows:

| Field name                                                                    |              | How to fill in |
|-------------------------------------------------------------------------------|--------------|----------------|
| Fa/Adnotacje                                                                  | P_16         | 2              |
|                                                                               | P_17         | 2              |
|                                                                               | P_18         | 2              |
|                                                                               | P_18A        | 2              |
| Fa/Adnotacje/Zwolnienie                                                       | P_19N        | 1              |
| Fa/Adnotacje/<br>NoweSrodkiTransportu<br>[New Means of Transport<br>(plural)] | P_22N        | 1              |
| Fa/Adnotacje                                                                  | P_23         | 2              |
| Fa/Adnotacje/PMarzy                                                           | P_PMarzy     | 1              |
|                                                                               | P_PMarzy_3_1 | 1              |

Diagram 34. Structure of the Fa element (from PrzyczynaKorekty field to KursWalutyZK field)

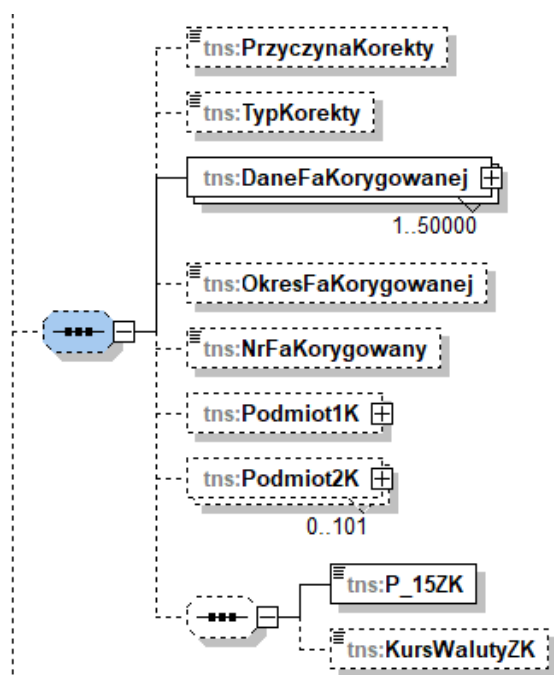


Table 34. Description of the structure of the Fa element (from PrzyczynaKorekty field to KursWalutyZK field)

| Field name                                    | Field description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|-----------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| PrzyczynaKorekty [Reason for Correction]      | <p>Reason for correction [optional field].</p> <p>Pursuant to Art. 106j sec. 2a (2) of the Act, a corrective invoice may include the reason for issuing the corrective invoice.</p> <p><b>Note!</b><br/>A corrective invoice can be issued when correcting mandatory, conditional as well as optional elements of an invoice.</p>                                                                                                                                                                             |
| TypKorekty [Type of Correction]               | <p>Type of effect of correction in the records for VAT [optional field]</p> <p>The following values may be entered:</p> <ul style="list-style-type: none"> <li>- "1" - for a correction with effect on the date of recognition of the original invoice,</li> <li>- "2" - correction with effect on the date of issue of the corrective invoice,</li> <li>- "3" - correction with effect on a different date, including when the dates are different for different items of the corrective invoice.</li> </ul> |
| DaneFaKorygowanej [Corrected Invoice Data]    | <p>Element containing the details of the corrected invoice, including the date of issue of the corrected invoice, number of the corrected invoice, KSeF number of the corrected invoice.</p> <p>Maximum number of occurrences: 50,000</p> <p><b>Note!</b><br/>When issuing a corrective invoice relating to more than one invoice, the details must be provided separately for each original invoice being corrected.</p>                                                                                     |
| OkresFaKorygowanej [Corrected Invoice Period] | <p>The period to which the discount or reduction granted relates, if the taxpayer grants a discount or reduction in price in respect of supplies of goods or services made or provided to a single customer in the given period [conditional field, relating to the corrective invoice referred to in Article 106j sec. 3 of the Act]</p>                                                                                                                                                                     |

|                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|----------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| NrFaKorygowany [Corrected Invoice Number]          | <p>Correct number of the corrected invoice in case the reason for the correction is an incorrect number of the corrected invoice [conditional field].</p> <p><b>Note!</b><br/>Incorrect invoice number should be indicated in the field NrFaKorygowanej.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Podmiot1K [Entity1 on Corrective Invoice/Entity1K] | <p>Element containing the details of Podmiot1 included on the corrected invoice [conditional element].</p> <p>In the case of a correction of the seller's details, the full seller's details appearing on the corrected invoice must be provided. This field does not apply in the case of correction of an incorrect NIP appearing on the original invoice. In that case, a correction of the invoice to zero values is required.</p>                                                                                                                                                                                                                                                                                                                                                                                            |
| Podmiot2K [Entity2 on Corrective Invoice/Entity2K] | <p>Element containing the details of the purchaser appearing as Podmiot2 or Podmiot3 (role "4"), included on the corrected invoice [conditional element].</p> <p>In the case of correction of the purchaser's details appearing as Podmiot2 or the additional purchaser appearing as Podmiot3, the full details of this entity appearing on the corrected invoice must be provided. Incorrect NIP numbers identifying the purchaser and additional purchaser are not subject to correction - in that case, a correction of the invoice to zero values is required. In the case of correcting other details of the purchaser or additional purchaser, the identification number indicated must be the same as the number in the Podmiot2 or Podmiot3 part of the corrective invoice.</p> <p>Maximum number of occurrences: 101</p> |
| P_15ZK                                             | <p>In the case of corrections to advance invoices - the amount paid before the correction. In the case of corrections to invoices referred to in Article 106f sec. 3 of the Act - the amount remaining to be paid before the correction.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| KursWalutyZK [ZK currency exchange rate]           | <p>The exchange rate used to calculate the amount of tax, in cases referred to in Section VI of the Act, before correction, if the taxpayer issues a corrective invoice to an advance invoice [optional field]</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |

Diagram 35. Structure of the DaneFaKorygowanej element for Fa

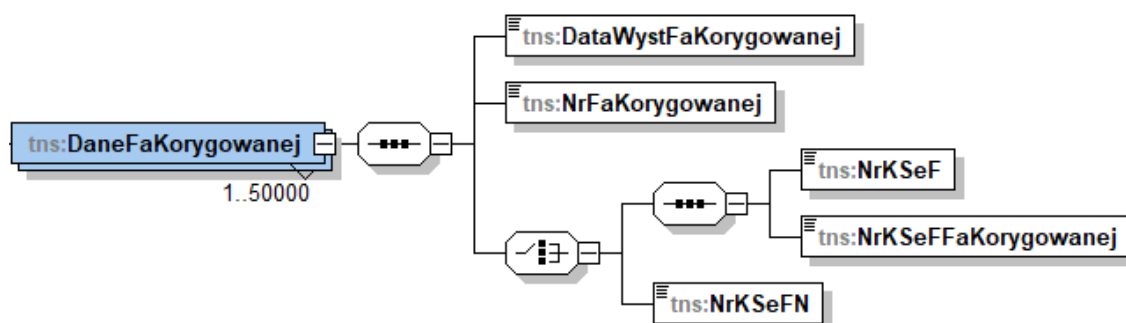


Table 35. Description of the structure of the DaneFaKorygowanej element for Fa

| Field name                                              | Field description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|---------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| DataWystFaKorygowanej<br>[Corrected Invoice Issue Date] | <p>Date of issue of the corrected (original) invoice</p> <p>Where:</p> <ul style="list-style-type: none"> <li>- the corrected invoice was issued outside KSeF, the date of issue of the invoice referred to in Article 106e sec. 1 item 1 of the Act should be provided,</li> <li>- the corrected invoice was issued in accordance with Article 106nda sec. 1 or sec. 16 of the Act, Article 106nh sec. 1 of the Act, Article 106nf sec. 1 of the Act, the date of issue of the invoice, referred to in Article 106e sec. 1 item 1 of the Act, indicated by the taxpayer in field P_1 should be provided (and not the date on which the invoice was sent to KSeF),</li> <li>- the corrected invoice was issued in KSeF in online mode, the date of issue of the corrected invoice shall be considered to be the date on which it was sent to KSeF, in accordance with Article 106na sec. 1 of the Act (provided that the date on which the invoice was sent to KSeF is consistent with the date of issue of the invoice as indicated by the taxpayer in field P_1).</li> </ul> |
| NrFaKorygowanej [Corrected Invoice Number]              | <p>Number of the corrected (original) invoice</p> <p>The number of the corrected invoice, referred to in Article 106e sec. 1 item 2 of the Act should be provided.</p> <p><b>Note!</b></p> <p>The field shall be filled in regardless of whether the corrected invoice was issued in KSeF or outside KSeF.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| NrKSeF [KSeF Number]                                    | Flag of the KSeF number of the corrected (original) invoice                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |

|                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|--------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                        | <p>If the corrected invoice was issued in KSeF, "1" should be entered.</p> <p><b>Note!</b><br/>If the corrected invoice was issued in KSeF, then the KSeF number of the corrected invoice must additionally be entered in the NrKSeFFaKorygowanej field.</p> <p><b>Note!</b><br/>The obligation to provide the KSeF number of the corrected invoice also applies to invoices issued pursuant to Article 106nda sec. 1 or sec. 16 of the Act, Article 106nh sec. 1 of the Act, Article 106nf sec. 1 of the Act.</p> |
| NrKSeFFaKorygowanej<br>[Corrected Invoice KSeF Number] | <p>Number identifying the corrected (original) invoice in KSeF.</p> <p>Indicate the KSeF number of the corrected (original) invoice, if the value "1" is entered in the NrKSeF field.</p>                                                                                                                                                                                                                                                                                                                          |
| NrKSeFN [Non-KSeF number]                              | <p>Flag of the corrected (original) invoice issued outside KSeF</p> <p>If the corrected invoice was issued outside KSeF, "1" should be entered.</p> <p><b>Note!</b><br/>If the field NrKSeFN takes the value "1", the fields NrKSeF and NrKSeFFaKorygowanej are omitted.</p>                                                                                                                                                                                                                                       |

#### Example 14. How to fill in the DaneFaKorygowanej element

Facts:

On 14 July 2026, the VAT taxpayer issued original invoice number FV/110/07/2026 in KSeF. The identification number of this invoice in KSeF is: 9999999999-20260714-D5FB0C9ED490-9A.

Subsequently, due to an identified error in the original invoice, the taxpayer issues a corrective invoice (in KSeF) on 10 September 2026, which includes, among other things, the details of the previously issued original invoice.

The DaneFaKorygowanej element in the above situation should be completed as follows:

| Field name           |                       | How to fill in                      |
|----------------------|-----------------------|-------------------------------------|
| Fa/DaneFaKorygowanej | DataWystFaKorygowanej | 2026-07-14                          |
|                      | NrFaKorygowanej       | FV/110/07/2026                      |
|                      | NrKSeF                | 1                                   |
|                      | NrKSeFFaKorygowanej   | 9999999999-20260714-D5FB0C9ED490-9A |

Diagram 36. Structure of the Podmiot1K element for Fa

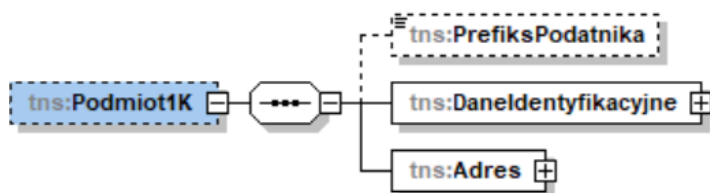


Table 36. Description of the structure of the Podmiot1K element for Fa

| Field name                                | Field description                                                                                                                                                                                                                            |
|-------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| PrefiksPodatnika [Taxpayer's Prefix]      | VAT UE code (prefix) of the taxpayer for for the cases defined in Art. 97 sec. 10 item and 3 of the Act and in the case referred to in Art. 136 sec. 1 item 3 of the Act,, which was indicated on the correcting invoice [conditional field] |
| DaneIdentyfikacyjne [Identification data] | Element containing the taxpayer's identification data as indicated on the corrected invoice                                                                                                                                                  |
| Adres [Address]                           | The address of the taxpayer indicated on the corrected invoice                                                                                                                                                                               |

Diagram 37. Structure of the Daneldentyfikacyjne element for Podmiot1K

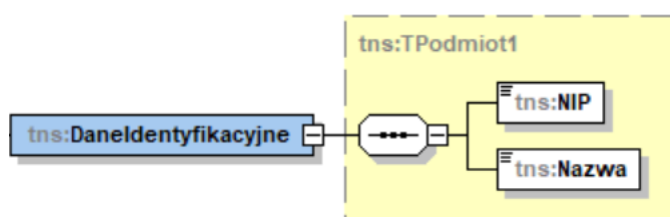


Table 37. Description of the structure of the Daneldentyfikacyjne element for Podmiot1K

| Field name                      | Field description                                                                    |
|---------------------------------|--------------------------------------------------------------------------------------|
| NIP [Tax Identification Number] | The taxpayer's Tax Identification Number (NIP) as indicated on the corrected invoice |
| Nazwa [Name]                    | Name or surname of the taxpayer as indicated on the corrected invoice                |

Diagram 38. Structure of the Adres element for Podmiot1K

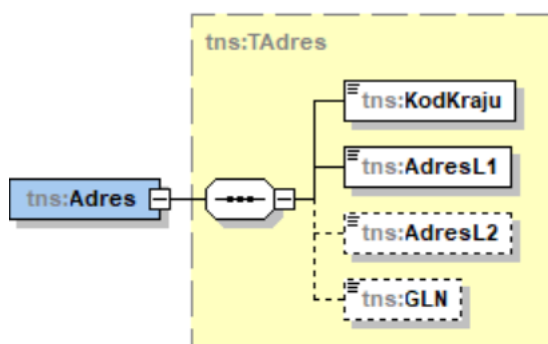


Table 38. Description of the structure of the Adres element for Podmiot1K

| Field name              | Field description                                                                        |
|-------------------------|------------------------------------------------------------------------------------------|
| KodKraju [Country code] | Country code as indicated on the corrected invoice                                       |
| AdresL1 [AddressL1]     | Taxpayer's address (first line) as indicated on the corrected invoice                    |
| AdresL2 [AddressL2]     | Taxpayer's address (second line) as indicated on the corrected invoice [optional field]. |
| GLN                     | Global Location Number as indicated on the corrected invoice [optional field].           |

Diagram 39. Structure of the Podmiot2K element for Fa

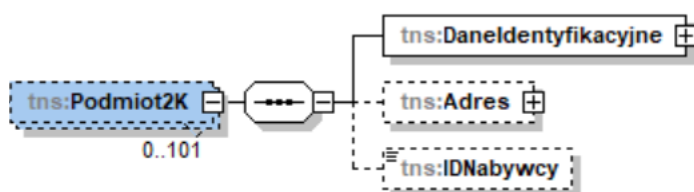


Table 39. Description of the structure of the Podmiot2K element for Fa

| Field name                                | Field description                                                                                                                                                                                                                  |
|-------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| DaneIdentyfikacyjne [Identification data] | Element containing the purchaser's identification data as indicated on the corrected invoice                                                                                                                                       |
| Adres [Address]                           | Element containing the purchaser's address details as indicated on the corrected invoice<br><br>Conditional element for the cases specified in Article 106e sec. 5 item 3 of the Act.                                              |
| IDNabywcy [Purchaser's ID]                | Unique key for linking purchaser data on corrective invoices, in cases where the purchaser's data on the corrective invoice has changed compared to the corrected invoice [optional field]<br><br>Maximum number of characters: 32 |

Diagram 40. Structure of the DaneIdentyfikacyjne element for Podmiot2K

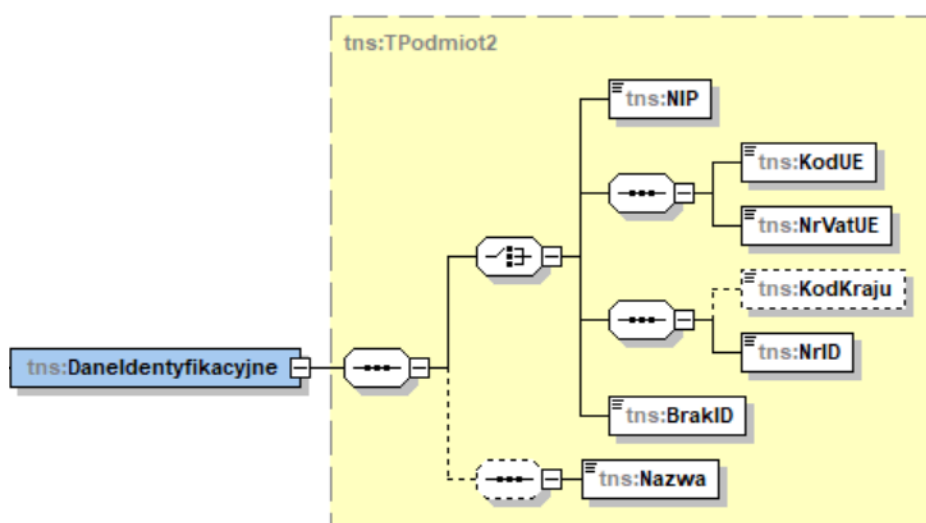


Table 40. Description of the structure of the DaneIdentyfikacyjny element for Podmiot2K

| Field name                      | Field description                                                                                                                                                                                                                                                                                           |
|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| NIP [Tax Identification Number] | The purchaser's Tax Identification Number (NIP) as indicated on the corrected invoice                                                                                                                                                                                                                       |
| KodUE [EU code]                 | VAT EU purchaser code (prefix) as referred to in Article 106e sec. 1 item 24) of the Act and in the case referred to in Article 136 sec. 1 item 4 of the Act, which was indicated on the corrected invoice.                                                                                                 |
| NrVatUE [EU VAT number]         | The VAT identification number of the EU counterparty as indicated on the corrected invoice                                                                                                                                                                                                                  |
| KodKraju [Country code]         | Country code of another tax identification number as indicated on the corrected invoice [optional field]                                                                                                                                                                                                    |
| NrID [ID number]                | The purchaser's tax identification number other than the one indicated on the corrected invoice                                                                                                                                                                                                             |
| BrakID [No ID]                  | Entity without a tax identification number or an entity whose ID does not appear on the corrective invoice<br><br>Enter "1" if the corrected invoice indicated that the purchaser does not have a tax identification number or the corrected invoice did not contain the purchaser's identification number. |
| Nazwa [Name]                    | Name or surname of the purchaser as indicated on the corrected invoice                                                                                                                                                                                                                                      |

Diagram 41. Structure of the Adres element for Podmiot2K

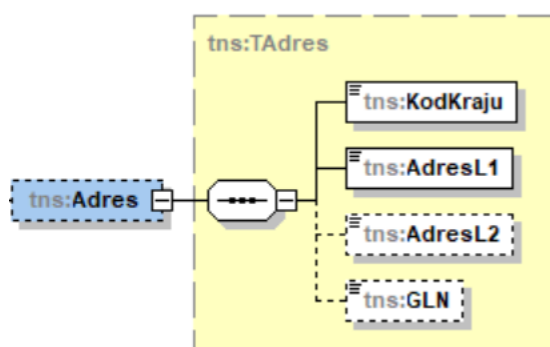


Table 41. Description of the structure of the Adres element for Podmiot2K

| Field name              | Field description                                                                         |
|-------------------------|-------------------------------------------------------------------------------------------|
| KodKraju [Country code] | Country code as indicated on the corrected invoice                                        |
| AdresL1 [AddressL1]     | Purchaser's address (first line) as indicated on the corrected invoice                    |
| AdresL2 [AddressL2]     | Purchaser's address (second line) as indicated on the corrected invoice [optional field]. |
| GLN                     | Global Location Number as indicated on the corrected invoice [optional field].            |

Example 15. Example of the use of the IDNabywcy field

Facts:

A VAT taxpayer issued an original invoice to three purchasers. Subsequently, due to finding an error in the details of the first and third purchasers, a corrective invoice is issued.

When issuing the corrective invoice, the taxpayer included (in the Podmiot2 and Podmiot3 elements) the correct data of the purchasers.

In the corrective invoice, in the Podmiot2 field, the correct data of the first purchaser is indicated. The IDNabywcy field is also filled, indicating "NB/01":

| Field name                                                    |                                 | How to fill in               |
|---------------------------------------------------------------|---------------------------------|------------------------------|
| Podmiot2 [Entity2]/Dane Identyfikacyjne [Identification Data] | NIP [Tax Identification Number] | 3333333333                   |
|                                                               | Nazwa [Name]                    | Władysław Kowalski           |
| Podmiot2/Adres                                                | KodKraju [Country code]         | PL                           |
|                                                               | AdresL1 [AddressL1]             | ul. Biała 5, 22-222 Katowice |
| Podmiot2 [Entity2]                                            | IDNabywcy [Purchaser's ID]      | NB/01                        |

In the Podmiot3 element, the details of the second purchaser are indicated. The IDNabywcy field is also filled in, indicating "NB/02":

| Field name         |                            | How to fill in |
|--------------------|----------------------------|----------------|
| Podmiot3 [Entity3] | IDNabywcy [Purchaser's ID] | NB/02          |

|                                                                        |                                    |                                        |
|------------------------------------------------------------------------|------------------------------------|----------------------------------------|
| Podmiot3<br>[Entity3]/Dane<br>Identyfikacyjne<br>[Identification Data] | NIP [Tax Identification<br>Number] | 555555555                              |
|                                                                        | Nazwa [Name]                       | Anna Nowak                             |
| Podmiot3<br>[Entity3]/Adres<br>[Address]                               | KodKraju [Country<br>code]         | PL                                     |
|                                                                        | AdresL1 [AddressL1]                | ul. Zielona 7, 33-333 Dąbrowa Górnicza |
| Podmiot3 [Entity3]                                                     | Rola [Role]                        | 4                                      |

The taxpayer includes the correct details of the third purchaser in the Podmiot3 element. The field IDNabywcy is also filled in, indicating "NB/03":

| Field name                                                             |                                    | How to fill in                |
|------------------------------------------------------------------------|------------------------------------|-------------------------------|
| Podmiot3 [Entity3]                                                     | IDNabywcy<br>[Purchaser's ID]      | NB/03                         |
| Podmiot3<br>[Entity3]/Dane<br>Identyfikacyjne<br>[Identification Data] | NIP [Tax Identification<br>Number] | 777777777                     |
|                                                                        | Nazwa [Name]                       | Adam Kowalczyk                |
| Podmiot3<br>[Entity3]/Adres<br>[Address]                               | KodKraju [Country<br>code]         | PL                            |
|                                                                        | AdresL1 [AddressL1]                | ul. Błękitna 9, 44-444 Olkusz |
| Podmiot3 [Entity3]                                                     | Rola [Role]                        | 4                             |

The mistake in the original invoice concerned:

- the details of the first purchaser (error in the name - it was "Jan" and should be "Władysław") and
- the details of the third purchaser (mistake in address - it was "ul. Niebieska 9, 44-444 Olkusz" and should be "ul. Błękitna 9, 44-444 Olkusz").

In the event of correction of the details of a purchaser - appearing as Podmiot2, or an additional purchaser - appearing as Podmiot3, in the corrected invoice, the full details of the entity appearing on the corrected invoice (i.e. the incorrect details) must be provided. According to the provisions of the Act, the corrective invoice should indicate, among other things, the data of purchasers found in the original invoice.

Therefore, in the Podmiot2K element, the taxpayer indicates the erroneous data of the first and third purchasers, resulting from the original invoice:

| Field name                                                               |                                 | How to fill in               |
|--------------------------------------------------------------------------|---------------------------------|------------------------------|
| Podmiot2K<br>[Entity2K]/Dane<br>Identyfikacyjne<br>[Identification Data] | NIP [Tax Identification Number] | 3333333333                   |
|                                                                          | Nazwa [Name]                    | Jan Kowalski                 |
| Podmiot2K/Adres                                                          | KodKraju [Country code]         | PL                           |
|                                                                          | AdresL1 [AddressL1]             | ul. Biała 5, 22-222 Katowice |
| Podmiot2K [Entity2K]                                                     | IDNabywcy<br>[Purchaser's ID]   | NB/01                        |

| Field name                                                               |                                 | How to fill in                 |
|--------------------------------------------------------------------------|---------------------------------|--------------------------------|
| Podmiot2K<br>[Entity2K]/Dane<br>Identyfikacyjne<br>[Identification Data] | NIP [Tax Identification Number] | 7777777777                     |
|                                                                          | Nazwa [Name]                    | Adam Kowalczyk                 |
| Podmiot2K/Adres                                                          | KodKraju [Country code]         | PL                             |
|                                                                          | AdresL1 [AddressL1]             | ul. Niebieska 9, 44-444 Olkusz |
| Podmiot2K [Entity2K]                                                     | IDNabywcy<br>[Purchaser's ID]   | NB/03                          |

The use of a unique key to link customer data significantly increases the readability of the corrective invoice and makes it easier to determine the entity whose data is being corrected without a detailed analysis of the content of individual fields.

Diagram 42. Structure of the Fa element (fields from ZaliczkaCzesciowa to Zamowienie)

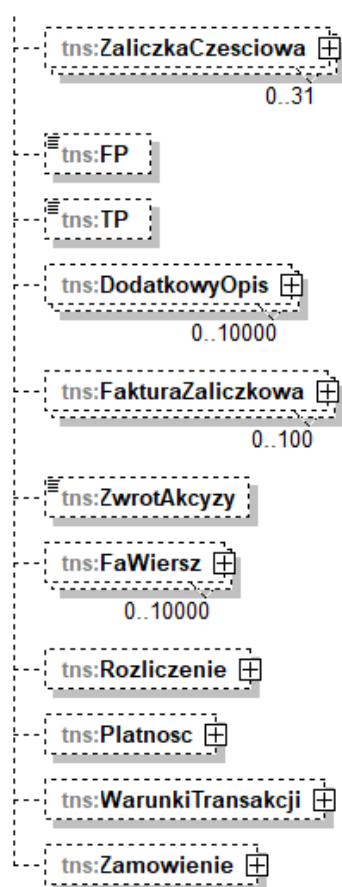


Table 42. Description of the Fa element structure (fields from ZaliczkaCzesciowa to Zamowienie)

| Field name                                  | Field description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|---------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ZaliczkaCzesciowa [Partial advance payment] | <p>Conditional element containing data for invoice cases:</p> <ul style="list-style-type: none"> <li>- documenting the receipt of more than one payment referred to in Art. 106b sec. 1 item 4 of the Act,</li> <li>- referred to in Art. 106e sec. 1a of the Act (in conjunction with Art. 106b sec. 1a of the Act).</li> </ul> <p>Where an invoice issued after the delivery of goods or the provision of a service also documents the receipt of part of the payment before the activity is performed, the difference between the amount in field P_15 and the sum of the individual fields P_15Z constitutes the remaining amount, above the payments received before the activity documented by the invoice is performed.</p> <p>Maximum number of occurrences: 31</p> |

|                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|----------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| FP                                     | <p>Invoice referred to in Art. 109 sec. 3d of the Act [optional field].</p> <p>"1" shall be entered to indicate that it is an invoice referred to in Art. 109 sec. 3d of the Act.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| TP                                     | <p>Existing relationship between the purchaser and the supplier of goods or services, in accordance with Art. 10 sec. 4 item 3, subject to sec. 4b of the Regulation on JPK_VAT with declaration [optional field]</p> <p>"1" shall be entered to include information on the aforementioned relationships on the invoice.</p> <p><b>Note!</b></p> <p>"TP" shall not be used in the case of supplies of goods and provision of services, where the relationship between the purchaser and the entity supplying the goods or the service provider arise exclusively from the relationship with the State Treasury or local government authorities or their associations.</p> |
| DodatkowyOpis [Additional description] | <p>An element containing fields intended for showing additional data on the invoice, including those required by law, for which no other fields/elements are provided [optional element]</p> <p>Maximum number of occurrences: 10,000</p>                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| FakturaZaliczkowa [Advance Invoice]    | <p>Element containing, e.g., numbers of advance invoices or their KSeF numbers, if they were issued using KSeF [conditional element]</p> <p>Maximum number of occurrences: 100</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| ZwrotAkcyzy [Excise duty refund]       | <p>Additional information required for farmers claiming a refund of excise duty included in the price of diesel fuel [optional field]</p> <p>"1" shall be entered to include additional information on the invoice relating to the excise duty refund, necessary for farmers applying for a refund of excise duty included in the price of diesel fuel.</p>                                                                                                                                                                                                                                                                                                               |
| FaWiersz [Fa line]                     | <p>Element containing detailed invoice items in the currency in which the invoice was issued [conditional element]</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |

|                                       |                                                                                                                                                                                                                       |
|---------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                       | Maximum number of occurrences: 10,000                                                                                                                                                                                 |
| Rozliczenie [Settlement]              | Element containing details of additional invoice settlements [optional element]                                                                                                                                       |
| Platnosc [Payment]                    | Element containing details of the payment terms [optional element]                                                                                                                                                    |
| WarunkiTransakcji [Transaction Terms] | Element containing details of the transaction terms, if any [optional element]                                                                                                                                        |
| Zamowienie [Order]                    | Element containing details relating to the order or agreement referred to in Art. 106f sec. 1 item 4 of the Act (for advance invoices), in the currency in which the advance invoice was issued [conditional element] |

Diagram 43. Structure of ZaliczkaCzesciowa element for Fa

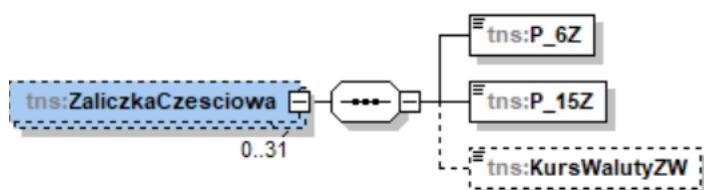


Table 43. Description of the structure of the ZaliczkaCzesciowa element for Fa

| Field name                               | Field description                                                                                                                                                                                            |
|------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| P_6Z                                     | Date of receipt of payment referred to in Art. 106b sec. 1 item 4 of the Act                                                                                                                                 |
| P_15Z                                    | The payment amount referred to in Art. 106b sec. 1 item 4 of the Act, making up the amount in field P_15. In the case of corrective invoices - correction of the amount resulting from the corrected invoice |
| KursWalutyZW [ZW currency exchange rate] | The exchange rate applicable to the payment referred to in Art. 106b sec. 1 point 4 of the Act, used to calculate the amount of tax, in cases referred to in sec. VI of the Act [optional field]             |

#### Example 16. How to fill in the ZaliczkaCzesciowa element

Facts:

A VAT taxpayer has received 3 advance payments for an order:

- on 10 September 2026 - the amount of EUR 500 (the relevant euro exchange rate was PLN 4.4512),
- on 15 September 2026 - the amount of EUR 2,500 (the relevant euro exchange rate was PLN 4.4724),
- on 20 September 2026 - the amount of EUR 1,000 (the relevant euro exchange rate was PLN 4.5148).

The taxpayer decided to document all three received advance payments with a one structured invoice. The appropriate exchange rates were included in the invoice to calculate the amount of tax due resulting from the received advance payments. The correct currency code was indicated in the Fa/KodWaluty field.

The ZaliczkaCzesciowa element can be filled in as follows:

| Field name                                           |                                             | How to fill in |
|------------------------------------------------------|---------------------------------------------|----------------|
| Fa/ZaliczkaCzesciowa<br>[Partial advance<br>payment] | P_6Z                                        | 2026-09-10     |
|                                                      | P_15Z                                       | 500            |
|                                                      | KursWalutyZW [ZW<br>currency exchange rate] | 4.4512         |
| Fa/ZaliczkaCzesciowa<br>[Partial advance<br>payment] | P_6Z                                        | 2026-09-15     |
|                                                      | P_15Z                                       | 2500           |
|                                                      | KursWalutyZW [ZW<br>currency exchange rate] | 4.4724         |
| Fa/ZaliczkaCzesciowa<br>[Partial advance<br>payment] | P_6Z                                        | 2026-09-20     |
|                                                      | P_15Z                                       | 1000           |
|                                                      | KursWalutyZW [ZW<br>currency exchange rate] | 4.5148         |

Diagram 44. Structure of the DodatkowyOpis element for Fa

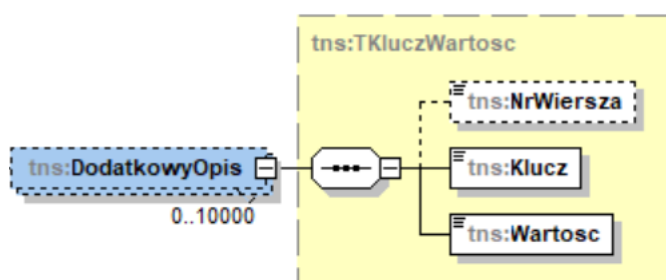


Table 44. Description of the DodatkowyOpis element for Fa structure

| Field name              | Field description                                                                                                                                                                                                                                                                                                                                            |
|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| NrWiersza [Line number] | The line number given in the NrWierszaFa or NrWierszaZam field if the information relates only to the invoice item in question [optional field]                                                                                                                                                                                                              |
| Klucz [Key]             | <p>Key for an undefined field that is a complex-type element "key-value"</p> <p>The name of the field is provided, intended for showing additional details on the invoice, including those required by law, for which no other fields/elements are provided. The name is indicated by the taxpayer.</p> <p>Maximum number of characters: 256</p>             |
| Wartosc [Value]         | <p>The value of a field that is a complex-type element "key-value", for which the name (key) is specified by the taxpayer.</p> <p>The value of the field is provided, intended for showing additional details on the invoice, including those required by law, for which no other fields/elements are provided.</p> <p>Maximum number of characters: 256</p> |

Example 17. How to fill in the DodatkowyOpis element

Facts:

A VAT taxpayer issues an invoice documenting the sale of electricity. On the invoice, the taxpayer states, among other things, meter number (11/2023/KTW) and the address of the consumption point (77-777 Katowice, ul. Biała 7).

To include the above data on the invoice, the taxpayer may use the DodatkowyOpis element:

| Field name                                   |                 | How to fill in               |
|----------------------------------------------|-----------------|------------------------------|
| Fa/DodatkowyOpis<br>[Additional description] | Klucz [Key]     | Meter number                 |
|                                              | Wartosc [Value] | 11/2023/KTW                  |
| Fa/DodatkowyOpis<br>[Additional description] | Klucz [Key]     | Supply point address         |
|                                              | Wartosc [Value] | 77-777 Katowice, ul. Biała 7 |

#### NOTE

In the case of invoices related to activities with a complex number of data in terms of units of measurement and quantity (number) of goods delivered or services provided or net unit prices, the taxpayer may issue and send to the KSeF structured invoices or invoices referred to in Art. 106nda sec. 1, Art. 106nf sec. 1 and Art. 106nh sec. 1 of the Act, with an attachment being an integral part of the invoice, containing only the data referred to in Art. 106e sec.1 of the Act, or data closely related to this data. To issue and send to KSeF invoices with a completed Zalacznik element in the FA(3) structure, it is necessary to submit a notification of the intention to issue and send to KSeF invoices with an attachment via the e-Tax Office.

#### Example 18. How to fill in the DodatkowyOpis element

##### Facts:

A VAT taxpayer issues an invoice documenting the sale of water in a given accounting period. The reading of the water meter number 001/ABC/3 took place on 1 May 2026.

The initial state of the meter, on the first day of the billing period, was 18 m<sup>3</sup>, while the final state of the meter on the last day of the billing period was 99 m<sup>3</sup>. Thus, the consumption during the billing period amounted to 81 m<sup>3</sup> of water.

When issuing the invoice, the taxpayer (issuer), in the Fa/FaWiersz element, in P\_7, P\_8A and P\_8B fields, indicated the name of the good sold (water), the measurement unit (m<sup>3</sup>) and quantity (81).

However, to include additional data on the invoice (e.g. date of reading, meter number and reading), the taxpayer can use the DodatkowyOpis element:

| Field name                                   |                 | How to fill in     |
|----------------------------------------------|-----------------|--------------------|
| Fa/DodatkowyOpis<br>[Additional description] | Klucz [Key]     | Date of reading    |
|                                              | Wartosc [Value] | 2026-05-01         |
| Fa/DodatkowyOpis<br>[Additional description] | Klucz [Key]     | Water meter number |
|                                              | Wartosc [Value] | 001/ABC/3          |

|                                                 |                 |                            |
|-------------------------------------------------|-----------------|----------------------------|
| Fa/DodatkowyOpis<br>[Additional<br>description] | Klucz [Key]     | Initial state of the meter |
|                                                 | Wartosc [Value] | 18 m <sup>3</sup>          |
| Fa/DodatkowyOpis<br>[Additional<br>description] | Klucz [Key]     | Final balance              |
|                                                 | Wartosc [Value] | 99 m <sup>3</sup>          |

#### Example 19. How to fill in the DodatkowyOpis element

Facts:

A VAT taxpayer issues an invoice documenting the sale of telecommunications services. On the invoice, the taxpayer also provides summary information in terms of calls made and messages sent during the billing period:

- number of text messages sent - 84,
- number of picture messages sent - 16,
- number of domestic calls made - 76,
- total time of domestic calls - 08:40:28,
- number of international calls made - 4,
- total time of international calls - 01:12:35.

To include the above data on the invoice, the taxpayer may use the DodatkowyOpis element:

| Field name                                      |                 | How to fill in                     |
|-------------------------------------------------|-----------------|------------------------------------|
| Fa/DodatkowyOpis<br>[Additional<br>description] | Klucz [Key]     | Number of text messages sent       |
|                                                 | Wartosc [Value] | 84                                 |
| Fa/DodatkowyOpis<br>[Additional<br>description] | Klucz [Key]     | Number of picture messages sent    |
|                                                 | Wartosc [Value] | 16                                 |
| Fa/DodatkowyOpis<br>[Additional<br>description] | Klucz [Key]     | Number of domestic calls made      |
|                                                 | Wartosc [Value] | 76                                 |
| Fa/DodatkowyOpis<br>[Additional<br>description] | Klucz [Key]     | Total domestic call time           |
|                                                 | Wartosc [Value] | 08:40:28                           |
| Fa/DodatkowyOpis<br>[Additional<br>description] | Klucz [Key]     | Number of international calls made |
|                                                 | Wartosc [Value] | 4                                  |
|                                                 | Klucz [Key]     | Total international calls time     |

|                                                 |                 |          |
|-------------------------------------------------|-----------------|----------|
| Fa/DodatkowyOpis<br>[Additional<br>description] | Wartosc [Value] | 01:12:35 |
|-------------------------------------------------|-----------------|----------|

#### Example 20. How to fill in the DodatkowyOpis element

Facts:

The VAT taxpayer sold the following products:

- washing machine (brand Abc, capacity: 9 kg, spin speed: 1200 rpm);
- Hoover (brand Xyz, noise level: 78dB, washing function).

When issuing the invoice, in the FaWiersz element, the taxpayer indicated, among other things:

- "1" in NrWierszaFa field, and "pralka" (washing machine) in P\_7 field,
- "2" in NrWierszaFa field, and "odkurzacz" (hoover) in P\_7 field,

The taxpayer would like to include additional information on the invoice characterising the sold products. To identify which goods (mentioned in the FaWiersz element) the additional information refers to, it is possible to indicate in the DodatkowyOpis element, in the NrWiersza field, the invoice line number to which the information refers.

For example, when "2" is indicated in the FaWiersz element (in the NrWierszaFa field) and "2" is indicated in the DodatkowyOpis element (in the NrWiersza field) - this means that the additional information included in the DodatkowyOpis element refers to the second invoice item, i.e. the Hoover.

In the case under consideration, the DodatkowyOpis element can be completed as follows:

| Field name                                      |                         | How to fill in |
|-------------------------------------------------|-------------------------|----------------|
| Fa/DodatkowyOpis<br>[Additional<br>description] | NrWiersza [Line number] | 1              |
|                                                 | Klucz [Key]             | Brand          |
|                                                 | Wartosc [Value]         | Abc            |
| Fa/DodatkowyOpis<br>[Additional<br>description] | NrWiersza [Line number] | 1              |
|                                                 | Klucz [Key]             | Capacity       |
|                                                 | Wartosc [Value]         | 9 kg           |
| Fa/DodatkowyOpis<br>[Additional<br>description] | NrWiersza [Line number] | 1              |
|                                                 | Klucz [Key]             | Spin speed     |
|                                                 | Wartosc [Value]         | 1200 rpm       |
|                                                 | NrWiersza [Line number] | 2              |

|                                                 |                         |                     |
|-------------------------------------------------|-------------------------|---------------------|
| Fa/DodatkowyOpis<br>[Additional<br>description] | Klucz [Key]             | Brand               |
|                                                 | Wartosc [Value]         | Xyz                 |
| Fa/DodatkowyOpis<br>[Additional<br>description] | NrWiersza [Line number] | 2                   |
|                                                 | Klucz [Key]             | Noise level         |
|                                                 | Wartosc [Value]         | 78dB                |
| Fa/DodatkowyOpis<br>[Additional<br>description] | NrWiersza [Line number] | 2                   |
|                                                 | Klucz [Key]             | Additional features |
|                                                 | Wartosc [Value]         | Washing function    |

Diagram 45. Structure of the FakturaZaliczkowa element for Fa

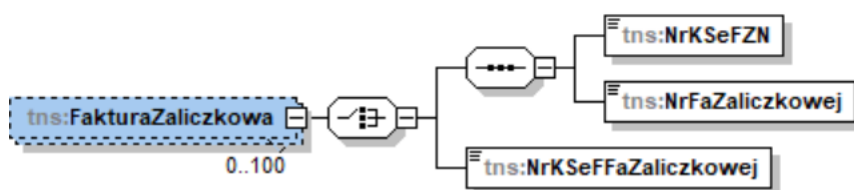


Table 45. Description of the FakturaZaliczkowa element for Fa

| Field name                                           | Field description                                                                                                                                                                                                                                                                                                                                                         |
|------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| NrKSeFZN [KSeFZN number]                             | <p>Flag of an advance invoice issued outside KSeF</p> <p>"1" should be entered if the advance payment invoice was issued outside KSeF.</p> <p>When "1" is indicated in the NrKSeFZN field, the NrFaZaliczkowej field must also be filled in.</p>                                                                                                                          |
| NrFaZaliczkowej [Advance invoice number]             | <p>Number of advance invoice issued outside KSeF</p> <p>Mandatory field for invoices issued after delivery of goods or provision of services referred to in Art. 106f sec. 3 of the Act and the last of the invoices referred to in Art. 106f sec. 4 of the Act.</p> <p>The NrFaZaliczkowej field is filled in when the value "1" is indicated in the NrKSeFZN field.</p> |
| NrKSeFFaZaliczkowej [KSeF number of advance invoice] | <p>Number identifying advance invoices in KSeF</p> <p>Mandatory field if the advance payment invoice was issued using KSeF.</p>                                                                                                                                                                                                                                           |

|  |                                                                                                 |
|--|-------------------------------------------------------------------------------------------------|
|  | If the advance invoice was issued in KSeF, the NrKSeFZN and NrFaZaliczkowej fields are omitted. |
|--|-------------------------------------------------------------------------------------------------|

#### Example 21. How to fill in the FakturaZaliczkowa element

Facts:

A VAT taxpayer issued:

- on 15 July 2025 - advance invoice no. FZ/123/07/2025 outside KSeF,
- on 16 August 2025 - another advance invoice, no FZ/133/08/2025 outside KSeF.

Subsequently, on 10 September 2026, the taxpayer issued a settlement invoice (in KSeF) that included, among other things, details of the previously issued advance invoices.

In the above situation, the FakturaZaliczkowa element will be filled in twice, as the numbers of the two previously issued advance payment invoices will be indicated:

| Field name                                |                                             | How to fill in |
|-------------------------------------------|---------------------------------------------|----------------|
| Fa/FakturaZaliczkowa<br>[Advance Invoice] | NrKSeFZN [KSeFZN number]                    | 1              |
|                                           | NrFaZaliczkowej<br>[Advance invoice number] | FZ/123/07/2025 |
| Fa/FakturaZaliczkowa<br>[Advance Invoice] | NrKSeFZN [KSeFZN number]                    | 1              |
|                                           | NrFaZaliczkowej<br>[Advance invoice number] | FZ/133/08/2025 |

#### FaWiersz element for Fa

The FaWiersz element contains detailed invoice items in the currency in which the invoice was issued.

This is an optional element for an advance invoice, an invoice correcting an advance invoice and corrective invoices relating to all deliveries of goods or services or provided in a given period, referred to in Art. 106j sec. 3 of the Act, for which data on the discount should be provided, broken down by tax rate and procedure in the Fa section.

In the case of corrective invoices referred to in Art. 106j sec. 3 of the Act, when a discount or price reduction applies to part of the supplies of goods or services or provided in a given period, the FaWiersz section should include the names (types) of the goods or services covered by the correction.

In the case of invoices referred to in Art. 106f sec. 3 of the Act, the full value of the order or agreement must be shown. In the case of invoices correcting invoice items (including invoices correcting invoices referred to in Art. 106f sec. 3 of the Act, if the correction concerns the value of the order), the differences resulting from the correction of individual items or the details of the corrected items according to the status before and after the correction should be shown as separate rows.

In the case of invoices correcting the invoices referred to in Art. 106f sec. 3 of the Act, if the correction does not concern the value of the order and at the same time changes the tax base or tax, a pre-correction entry and a post-correction entry should be made to confirm that there has been no change in the value of the given item.

Diagram 46. Structure of the FaWiersz element Fa (from the NrWierszaFa line to the PKOB field)

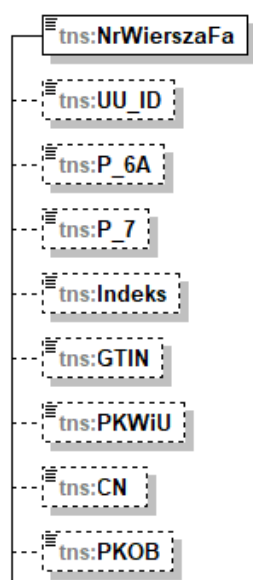


Table 46. Description of the FaWiersz element structure for Fa (from the NrWierszaFa field to the PKOB field)

| Field name                   | Field description                                                                                                                                                                                                                                                                                                                                            |
|------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| NrWierszaFa [Fa line number] | <p>Consecutive invoice row number</p> <p>The consecutive row number of the invoice is specified.</p> <p><i>Example:</i><br/> <i>In the case of an invoice documenting the sale of two different goods, for the first item on the invoice, the NrWierszaFa field is "1", and for the second item on the invoice, the NrWierszaFa field is "2" (etc.).</i></p> |
| UU_ID                        | Universal unique invoice line number [optional field]                                                                                                                                                                                                                                                                                                        |

|                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|-------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                   | <p>A text field containing a universal unique data identifier to unambiguously identify the invoice line. The desired uniqueness of the UU_ID field is uniqueness for a given taxpayer or a given system used by a given taxpayer.</p>                                                                                                                                                                                                                                                                                                            |
| P_6A                                                              | <p>The date of delivery or completion of the delivery of goods or services or the date of receipt of payment, referred to in Art. 106b sec. 1 item 4 of the Act, provided that such date is specified and is different from the date of issue of the invoice [conditional field]</p> <p>This field is completed when there are different dates for individual invoice items. Otherwise, the field shall remain blank.</p> <p><b>Note!</b><br/>Where there is a common date for all invoice lines - field P_6 (Fa element) shall be completed.</p> |
| P_7                                                               | <p>Name (type) of goods or service [conditional field].</p> <p>The field is not required only in the case referred to in Art. 106j sec. 3 item 2 of the Act, i.e. when the taxpayer grants a discount or price reduction and issues a corrective invoice for all deliveries of goods and services to one recipient in a given period.</p> <p>Maximum number of characters: 512</p>                                                                                                                                                                |
| Indeks [Index]                                                    | <p>Field for entering the internal code of the goods or service assigned by the taxpayer or an additional description of goods or service [optional field]</p> <p>Maximum number of characters: 50</p>                                                                                                                                                                                                                                                                                                                                            |
| GTIN                                                              | <p>Global Trade Item Number [optional field].</p> <p>The digital GTIN code of the goods or services whose sale is documented by an invoice is provided. GTIN is a number that allows the identification of goods and services worldwide, it is the digital equivalent of the EAN code.</p>                                                                                                                                                                                                                                                        |
| PKWIU (number in the Polish Classification of Goods and Services) | <p>Symbol of the Polish Classification of Goods and Services (PKWiUZ) [optional field].</p> <p>Currently, the 2015 Polish Classification of Goods and Services is used for VAT purposes.</p>                                                                                                                                                                                                                                                                                                                                                      |

|      |                                                                                                                                                                                     |
|------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CN   | <p>Combined Nomenclature symbol [optional field]</p> <p>The Combined Nomenclature (CN) symbol is provided.</p>                                                                      |
| PKOB | <p>Symbol of the Polish Classification of Types of Constructions (PKOB) [optional field].</p> <p>The symbol of the Polish Classification of Types of Constructions is provided.</p> |

Diagram 47. Structure of the FaWiersz element for Fa (from P\_8A field to P\_12\_XII field)

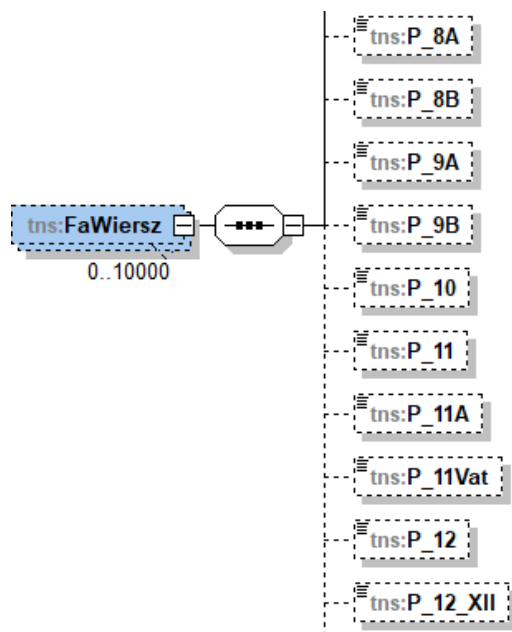


Table 47. Description of the FaWiersz element structure for Fa (from P\_8A field to P\_12\_XII field)

| Field name | Field description                                                                                                                                                                                                                |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| P_8A       | <p>Measure of goods supplied or services provided [conditional field]</p> <p>The field is not required in the case referred to in Art. 106e sec. 5 item 3 of the Act (simplified invoice up to PLN 450).</p>                     |
| P_8B       | <p>Quantity (number) of goods supplied or scope of services delivered [conditional field]</p> <p>The field is not required in the case referred to in Art. 106e sec. 5 item 3 of the Act (simplified invoice up to PLN 450).</p> |

|      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| P_9A | <p>Unit price of the good or service without tax (net unit price) [conditional field]</p> <p>The field is not required in the cases specified in Art. 106e sec. 2 and 3 and sec. 5 item 3 of the Act (i.e. provision of tourism services for which the tax base is the margin in accordance with Art. 119 of the Act; supply of second-hand goods, works of art, collectors' items, antiques, for which the tax base is the margin in accordance with Art. 120 sec. 4 and sec. 5 of the Act; simplified invoice up to PLN 450).</p> <p>Maximum number of decimal places: 8</p>                                                                                                                                                                                                                                                                                                                                                                        |
| P_9B | <p>Price including tax amount (gross unit price) [conditional field]</p> <p>The field refers to the case where Art. 106e sec. 7 and 8 of the Act is applied - i.e. when the amount of tax in relation to the goods supplied or services provided covered by a given tax rate is calculated by the taxpayer according to the following formula:</p> $KP = WB \times SP / 100 + SP$ <p>where<br/>         KP - means the amount of tax,<br/>         WB - means the value of goods delivered or services provided subject to the tax rate, taking into account the amount of tax (gross sales value),<br/>         SP - means the tax rate.</p> <p>If the taxpayer calculates the tax amount in the above manner, instead of the net unit price, the taxpayer may show on the invoice the price including the tax amount (gross unit price), and instead of the net sales value - the gross sales value.</p> <p>Maximum number of decimal places: 8</p> |
| P_10 | <p>The amounts of any discounts or price reductions, including in the form of a discount for early payment, unless they are included in the net unit price and, in the event of application of Art. 106e sec. 7 of the Act, in the gross unit price [conditional field]</p> <p>The field is not required in the cases specified in Art. 106e sec. 2 and 3 and sec. 5 item 1 of the Act, i.e.:</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |

|       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|-------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|       | <p>provision of tourism services for which the tax base is the margin in accordance with Art. 119 of the Act; supply of second-hand goods, works of art, collectors' items, antiques, for which the tax base is the margin in accordance with Art. 120 sec. 4 and sec. 5 of the Act; the supply of goods and provision of services by a taxpayer who has their registered office or permanent place of business in the country from which these activities are performed and, in the absence of a registered office or a principal place of business in the country - having their permanent residence or habitual residence in the country, from which these activities are performed, where the place of supply/provision is a Member State other than the country and the person liable for payment of VAT is the purchaser of the goods or recipient of the services and the invoice documenting these activities is not issued by that purchaser or recipient in the name and on behalf of the taxpayer.</p> <p>Maximum number of decimal places: 8</p> |
| P_11  | <p>Value of goods delivered or services provided covered by the transaction, excluding tax amount (net sales value) [conditional field]</p> <p>The field is not required in the cases specified in Art. 106e sec. 2 and 3 and sec. 5 item 3 of the Act, i.e. provision of tourism services for which the tax base is the margin in accordance with Art. 119 of the Act; supply of second-hand goods, works of art, collectors' items, antiques, for which the tax base is the margin in accordance with Art. 120 sec. 4 and sec. 5 of the Act; simplified invoice up to PLN 450.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| P_11A | <p>Gross sales value, where Art. 106e sec. 7 and 8 of the Act is applied [conditional field]</p> <p>The field refers to the case where Art. 106e sec. 7 and 8 of the Act is applied - i.e., when the amount of tax in relation to the goods supplied or services provided covered by a given tax rate is calculated by the taxpayer according to the following formula:</p> $KP = WB \times SP / 100 + SP$ <p>where<br/>KP - means the amount of tax,</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |

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|---------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|         | <p>WB - means the value of goods delivered or services provided subject to the tax rate, taking into account the amount of tax (gross sales value),<br/>SP - means the tax rate.</p> <p>If the taxpayer calculates the tax amount in the above manner, instead of the net unit price, the taxpayer may show on the invoice the price including the tax amount (gross unit price), and instead of the net sales value - the gross sales value.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| P_11Vat | <p>The amount of tax in the case referred to in Art. 106e sec. 10 of the Act [conditional field]</p> <p>Pursuant to Art. 106e sec. 10 of the Act, the taxpayer may also specify on the invoice the tax amounts relating to the value of individual goods supplied and services performed shown on that invoice; in this case, the total tax amount may be determined by summing up the individual tax amounts.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| P_12    | <p>Tax rate [conditional field]:</p> <ul style="list-style-type: none"> <li>- "23" - in case of 23% rate</li> <li>- "22" - in case of 22% rate</li> <li>- "8" - in case of 8% rate</li> <li>- "7" - in case of 7% rate</li> <li>- "5" - in case of 5% rate</li> <li>- "4" - in case of 4% rate</li> <li>- "3" - in case of 3% rate</li> <li>- "0 KR" – in the case of 0% rate for the sale of goods and the provision of services in the (territory of the) country (with the exception of ICS and export)</li> <li>- "0 WDT" - in case of 0% rate for intra-Community Supply (ICS) of goods</li> <li>- "0 EX" - in case of 0% rate for export of goods</li> <li>- "zw" in case of tax exemption</li> <li>- "oo" - in case of a reverse charge in domestic trade</li> <li>- "np I" - in the case of supplies of goods and provision of services outside the (territory of the) country which are not subject to taxation, excluding the transactions referred to in Article 100 sec. 1 item 4 of the Act and the OSS</li> <li>- "np II" - in case of provision of services referred to in Article 100 sec. 1 item 4 of the Act.</li> </ul> <p>The field is not required in the cases specified in Art. 106e sec. 2, 3, sec. 4 item 3 and sec. 5 item 3 of the Act,</p> |

|          |                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|          | i.e.: provision of tourism services in the case of which the tax base is the margin in accordance with Art. 119 of the Act; supply of second-hand goods, works of art, collectors' items, antiques, for which the tax base is the margin in accordance with Art. 120 sec. 4 and sec. 5 of the Act; exempt sales referred to in art. 106b sec. 3 item 2 of the Act; simplified invoice up to PLN 450.                               |
| P_12_XII | <p>VAT rate in the case referred to in Section XII in Chapter 6a of the Act [conditional field].</p> <p>The VAT rate is provided in the case of issuing an invoice documenting activities carried out by a taxpayer identified in the territory of the country for the purposes of the EU OSS procedure.</p> <p><a href="#">A Database of tax rates in other EU countries</a> is available on the European Commission website.</p> |

Diagram 48. Structure of the FaWiersz element for Fa (from P\_12\_Zal\_15 field to StanPrzed field)

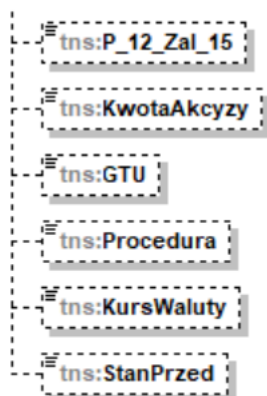


Table 48. Description of the FaWiersz element Structure (from P\_12\_Zal\_15 field to StanPrzed field)

| Field name  | Field description                                                                                                                                                                                                                                                                                |
|-------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| P_12_Zal_15 | <p>Flag for goods or services listed in Annex 15 to the Act [optional field].</p> <p>In the case of the sale of goods or services listed in Annex 15 to the Act (irrespective of whether the transaction is subject to the mandatory split payment mechanism or not), value "1" is provided.</p> |

|                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| KwotaAkcyzy [Excise duty amount] | <p>Amount of excise duty included in the price of the goods [optional field]</p> <p>Pursuant to Art. 10 sec. 12 of the Act of 6 December 2008 on excise duty, at the request of the purchaser, the excise duty payer shall indicate in the invoice or in a declaration attached to the invoice the amount of excise duty included in the price of the goods subjected to the excise duty shown on that invoice.<sup>4</sup></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| GTU                              | <p>Designation concerning the supply of goods and services [optional field].</p> <p>The following values may be entered:</p> <ul style="list-style-type: none"> <li>- "GTU_01" - in case of the supply of goods referred to in Art. 10 sec. 3 item a of the Regulation on JPK_VAT with declaration.</li> </ul> <p>"GTU_01" indicates the supply of alcoholic beverages with an alcohol content of more than 1.2%, beer and alcoholic beverages which are a mixture of beer and non-alcoholic beverages with an alcohol content of more than 0.5% (CN 2203 to 2208).</p> <ul style="list-style-type: none"> <li>- "GTU_02" - in case of the supply of goods referred to in Art. 10 sec. 3 item b of the Regulation on JPK_VAT with declaration.</li> </ul> <p>"GTU_02" indicates the supply of goods referred to in Art. 103 sec. 5aa of the Act.</p> <ul style="list-style-type: none"> <li>- "GTU_03" - in case of the supply of goods referred to in Art. 10 sec. 3 item c of the Regulation on JPK_VAT with declaration.</li> </ul> <p>The "GTU_03" symbol means the supply of fuel oils not covered by Art. 10 sec. 3 item 1(b), lubricating oils and other oils (CN codes 2710 19 71 to 2710 19 83 and CN codes 2710 19 87 to 2710 19 99, excluding plastic lubricants classified under CN code 2710 19 99), lubricating oils (CN 2710 20 90) and lubricating preparations (CN 3403, excluding plastic lubricants covered by this heading).</p> |

<sup>4</sup> Dz. U./Journal of Laws/of 2025, item 126, as amended.

|  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|--|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  | <p>- "GTU_04" - in case of the supply of goods referred to in Art. 10 sec. 3 item 1(d) of the Regulation on JPK_VAT with declaration.</p> <p>"GTU_04" indicates the supply of tobacco products, dried tobacco, liquid for electronic cigarettes and novelty products, within the meaning of the excise duty regulations.</p> <p>- "GTU_05" - in case of the supply of goods referred to in Art. 10 sec. 3 item e of the Regulation on JPK_VAT with declaration.</p> <p>"GTU_05" indicates the supply of waste - only as specified in items 79 to 91 of Annex 15 to the Act.</p> <p>- "GTU_06" - in case of the supply of goods referred to in Art. 10 sec. 3 item f of the Regulation on JPK_VAT with declaration.</p> <p>"GTU_06" indicates the supply of electronic devices and parts and materials for the same, only as specified in items 7, 8, 59-63, 65, 66, 69 and 94-96 of Annex 15 to the Act, and the stretch film specified in item 9 thereof.</p> <p>- "GTU_07" - in case of the supply of goods referred to in Art. 10 sec. 3 item g of the Regulation on JPK_VAT with declaration.</p> <p>"GTU_07" indicates the supply of vehicles and parts (CN 8701 to 8708).</p> <p>- "GTU_08" - supply of goods referred to in Art. 10 sec. 3 item h of the Regulation on JPK_VAT with declaration.</p> <p>"GTU_08" indicates the supply of precious and base metals - only as specified in items 1 and 1a of Annex 12 to the Act and in items 12-25, 33-40, 45, 46, 56 and 78 of Annex 15 to the Act.</p> <p>- "GTU_09" - supply of goods referred to in Art. 10 sec. 3 item i of the Regulation on JPK_VAT with declaration.</p> <p>"GTU_09" indicates the supply of medicinal products, food for particular nutritional uses and medical devices - only covered by the notification obligation referred to in</p> |
|--|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

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|--|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  | <p>Art. 37av sec. 1 of the Act of 6 September 2001 – Pharmaceutical Law<sup>5</sup>.</p> <p>- "GTU_10" - in case of the supply of goods referred to in Art. 10 sec. 3 item j of the Regulation on JPK_VAT with declaration.</p> <p>"GTU_10" indicates the supply of buildings, structures and land, as well as parts thereof and interests in ownership, including the disposal of rights referred to in Art. 7 sec. 1 of the Act.</p> <p>- "GTU_11" - in case of the provision of services referred to in Art. 10 sec. 3 item a of the Regulation on JPK_VAT with declaration.</p> <p>"GTU_11" identifies the provision of services for the transfer of greenhouse gas emission allowances referred to in the Act of 12 June 2015 on the greenhouse gas emission allowance trading scheme<sup>6</sup>.</p> <p>- "GTU_12" - in case of the provision of services referred to in Art. 10 sec. 3 item b of the Regulation on JPK_VAT with declaration.</p> <p>"GTU_12" indicates the provision of services of an intangible nature - exclusively: consulting, including legal and tax consulting and management consulting (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, 74.90.19), in the field of accounting and financial auditing (PKWiU 69.20.1, 69.20.2), legal (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), central companies (PKWiU 70.1), marketing or advertising (PKWiU 73.1), market and public opinion research (PKWiU 73.2), scientific research and development (PKWiU 72) and non-school forms of education (PKWiU 85.5).</p> <p>- "GTU_13" - in case of the provision of services referred to in Art. 10 sec. 3 item c of the Regulation on JPK_VAT with declaration.</p> |
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<sup>5</sup> Dz. U. /Journal of Laws/ of 2024, item 686

<sup>6</sup> Dz. U. /Journal of Laws/ of 2024, item 1505, as amended.

|                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|-----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                       | <p>"GTU_13" indicates the provision of transport and warehouse management services (PKWiU 49.4, 52.1).</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Procedura [Procedure] | <p>Designation of the procedure concerning the supply of goods and services [optional field]</p> <p>The following values may be entered:</p> <ul style="list-style-type: none"> <li>- "WSTO_EE" - in case of the procedure referred to in Art. 10 sec. 4 item 2a of the Regulation on JPK_VAT with declaration.</li> </ul> <p>"WSTO_EE" indicates intra-Community distance sales of goods which, at the time when their dispatch or transport begins, are located on the territory of the country, and the provision of telecommunications, broadcasting and electronic services referred to in Art. 28k of the Act to persons who are not taxpayers and who have their registered office, permanent place of residence or place of stay in the territory of a Member State other than the country.</p> <ul style="list-style-type: none"> <li>- "IED" - in case of the procedure referred to in Art. 10 sec. 4 item 2(b) of the Regulation on JPK_VAT with declaration.</li> </ul> <p>"IED" indicates the supply of goods referred to in Art. 7a sec. 1 and 2 of the Act, made by a taxpayer facilitating that supply who does not use the special procedure referred to in Section XII in Chapter 6a or 9 of the Act or in the corresponding regulations, for which the place of supply is the country.</p> <ul style="list-style-type: none"> <li>- "TT_D" - in case of the procedure referred to in Art. 10 sec. 4 item 5 of the Regulation on JPK_VAT with declaration.</li> </ul> <p>The symbol "TT_D" denotes the supply of goods outside the country carried out by the second taxpayer in the sequence, in a triangular transaction under the simplified procedure referred to in Section XII, Chapter 8 of the Act.</p> <ul style="list-style-type: none"> <li>- "I_42" - in the case of the procedure referred to in Art. 10 sec. 4 item 8 of the Regulation on JPK_VAT with declaration.</li> </ul> |

|                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                            | <p>"I_42" indicates the intra-Community supply of goods following the import of those goods under customs procedure 42 (import).</p> <p>- "I_63" - in the case of the procedure referred to in Art. 10 sec. 4 item 9 of the Regulation on JPK_VAT with declaration.</p> <p>"I_63" indicates the intra-Community supply of goods following the import of those goods under customs procedure 63 (import).</p> <p>- "B_SPV" - in case of the procedure referred to in Art. 10 sec. 4 item 10 of the Regulation on JPK_VAT with declaration.</p> <p>The symbol "B_SPV" denotes the transfer of a single-purpose voucher made by a taxpayer acting in their own name, taxed in accordance with Article 8a sec. 1 of the Act.</p> <p>- "B_SPV_DOSTAWA" - in case of the procedure referred to in Art. 10 sec. 4 item 11 of the Regulation on JPK_VAT with declaration.</p> <p>The symbol "B_SPV_DOSTAWA" denotes the supply of goods and provision of services, to which the single-purpose voucher relates, to the taxable person who issued the voucher in accordance with Article 8a sec. 4 of the Act.</p> <p>- "B_MPV_PROWIZJA" - in case of the procedure referred to in Art. 10 sec. 4 item 12 of the Regulation on JPK_VAT with declaration.</p> <p>The symbol "B_MPV_PROWIZJA" denotes the provision of intermediation services and other services relating to the transfer of a multi-purpose voucher, taxed in accordance with Article 8b sec. 2 of the Act.</p> |
| KursWaluty [exchange rate] | <p>The exchange rate used to calculate the amount of tax, in cases referred to in sec. VI of the Act [optional field]</p> <p>When amounts used for determining the tax base are provided in a foreign currency, the exchange rate applicable to a given line of the invoice shall be indicated.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |

|                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|---------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| StanPrzed [Status before] | <p>Status flag before correction in the case of a corrective invoice or an invoice correcting an invoice issued in connection with Art. 106f sec. 3 of the Act, where the correction relates to the data shown in the items of the invoice and is made by showing the data before the correction and after the correction as separate lines with separate numbering and when it is confirmed that there has been no change in the value of the given item [optional field]</p> <p>"1" shall be entered when the given invoice line relates to the status before correction.</p> |
|---------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

#### NOTE

The indications relating to the supply of goods and services (GTU\_01 - GTU\_13) are an optional element of the invoice. It is entirely at the discretion of the taxpayer to indicate the relevant GTU symbol on the invoice. The rules in this respect have not changed. However, including the above information on the structured invoice may make it easier for the taxpayer to prepare JPK\_VAT with declaration.

The main difference concerning the principles of using the above symbols in JPK\_VAT with declaration is that the GTU markings on the structured invoice are at the level of the FaWiersz element (i.e. relate to a specific line of the invoice). In JPK\_VAT with declaration in the sales records, the GTU symbols are used to designate a given invoice.

GTU symbols may be used regardless of the type of transaction documented by the invoice (e.g. domestic sale, ICS, export or supply of goods or services not subject to taxation in the given territory), provided that the activity meets the conditions for being covered by a given GTU symbol. The GTU symbol can appear in the line of the basic invoice ("VAT"), the corrective invoice ("KOR"), the settlement invoice and its correction ("ROZ", "KOR\_ROZ") as well as the simplified invoice ("UPR").

In the case of a corrective invoice, the GTU symbol may be used if the correction relates to goods/services covered by the GTU designation.

In the case of advance invoices and their corrections ("ZAL", "KOR\_ZAL") for which the Zamowienie element is completed, analogous designations of goods and services that are the subject of the order or contract, as provided for in this element (GTUZ), may be used.

**NOTE**

Procedure designations (I\_42, I\_63, B\_SPV, etc.) are an optional element of the invoice. It is entirely at the discretion of the taxpayer to indicate the procedure symbol on the invoice. The rules in this respect have not changed. However, including the above information on the structured invoice may make it easier for the taxpayer to prepare JPK\_VAT with declaration.

The main difference concerning the principles of using the above The main difference in relation to the rules of applying the above-mentioned markings in JPK\_VAT with declaration is that the markings of procedures on the structured invoice are at the level of the FaWiersz element (i.e. they refer to a specific line of the invoice). relate to a specific line of the invoice). On the other hand, in JPK\_VAT with declaration in the sales records, the procedure designation applies to the entire document (invoice, internal document).

The procedure designation may appear in the line of the basic invoice ("VAT"), the corrective invoice ("KOR"), the settlement invoice and its correction ("ROZ", "KOR\_ROZ") as well as the simplified invoice ("UPR").

In the case of a corrective invoice, the designation can be used if the correction concerns goods/services covered by the procedure in question.

In the case of advance invoices and their corrections ("ZAL", "KOR\_ZAL"), for which the Zamowienie element is filled in, the procedure designations provided for in this element (ProcedureZ) may be used.

**Example 22. How to fill in the FaWiersz element for Fa**

Facts:

A VAT taxpayer sells:

- on 12 September 2026 - 3 fleece blankets (unit price PLN 90, net value of 3 pieces is PLN 270) and
- on 14 September 2026 - 5 sets of cotton bed linen (unit price PLN 120, net value of 5 pieces is PLN 600).

The taxpayer issues a structured invoice documenting the sale and does not calculate the amount of tax pursuant to Art. 106e sec. 7 and 8 of the Act.

The FaWier element relating to the sale on 12 September 2026 can be filled in as follows:

| Field name               |                              | How to fill in |
|--------------------------|------------------------------|----------------|
| Fa/FaWiersz [Fa/Fa line] | NrWierszaFa [Fa line number] | 1              |
|                          | P_6A                         | 2026-09-12     |
|                          | P_7                          | Fleece blanket |

|  |      |      |
|--|------|------|
|  | P_8A | pcs. |
|  | P_8B | 3    |
|  | P_9A | 90   |
|  | P_11 | 270  |
|  | P_12 | 23   |

The FaWiersz element relating to the sale on 14 September 2026 can be filled in as follows:

| Field name               |                              | How to fill in |
|--------------------------|------------------------------|----------------|
| Fa/FaWiersz [Fa/Fa line] | NrWierszaFa [Fa line number] | 2              |
|                          | P_6A                         | 2026-09-14     |
|                          | P_7                          | Cotton linen   |
|                          | P_8A                         | pcs.           |
|                          | P_8B                         | 5              |
|                          | P_9A                         | 120            |
|                          | P_11                         | 600            |
|                          | P_12                         | 23             |

Example 23. How to fill in the FaWiersz element for Fa

Facts:

The taxpayer referred to in the previous example accepts the return of goods in the form of 1 fleece blanket and 2 sets of bed linen. A corrective invoice is issued as a result.

There are several ways of presenting such corrections in the FaWiersz element. The first is to show the so-called differences, and the second is to show the state "before" (the correction) and the state "after" (the correction).

First:

The FaWiersz element for the return of 1 piece of fleece blanket can be filled in as follows:

| Field name               |                              | How to fill in |
|--------------------------|------------------------------|----------------|
| Fa/FaWiersz [Fa/Fa line] | NrWierszaFa [Fa line number] | 1              |
|                          | P_6A                         | 2026-09-12     |
|                          | P_7                          | Fleece blanket |
|                          | P_8A                         | pcs.           |
|                          | P_8B                         | -1             |

|  |      |     |
|--|------|-----|
|  | P_9A | 90  |
|  | P_11 | -90 |
|  | P_12 | 23  |

The FaWiersz element for the return of 2 sets of bed linen can be filled in as follows:

| Field name               |                              | How to fill in |
|--------------------------|------------------------------|----------------|
| Fa/FaWiersz [Fa/Fa line] | NrWierszaFa [Fa line number] | 2              |
|                          | P_6A                         | 2026-09-14     |
|                          | P_7                          | Cotton linen   |
|                          | P_8A                         | pcs.           |
|                          | P_8B                         | -2             |
|                          | P_9A                         | 120            |
|                          | P_11                         | -240           |
|                          | P_12                         | 23             |

Second:

The FaWiersz element for the return of 1 piece of fleece blanket ("before"):

| Field name               |                              | How to fill in |
|--------------------------|------------------------------|----------------|
| Fa/FaWiersz [Fa/Fa line] | NrWierszaFa [Fa line number] | 1              |
|                          | P_6A                         | 2026-09-12     |
|                          | P_7                          | Fleece blanket |
|                          | P_8A                         | pcs.           |
|                          | P_8B                         | 3              |
|                          | P_9A                         | 90             |
|                          | P_11                         | 270            |
|                          | P_12                         | 23             |
|                          | StanPrzed [Status before]    | 1              |

The FaWiersz element for the return of 1 piece of fleece blanket ("after"):

| Field name               |                              | How to fill in |
|--------------------------|------------------------------|----------------|
| Fa/FaWiersz [Fa/Fa line] | NrWierszaFa [Fa line number] | 1              |
|                          | P_6A                         | 2026-09-12     |

|  |      |                |
|--|------|----------------|
|  | P_7  | Fleece blanket |
|  | P_8A | pcs.           |
|  | P_8B | 2              |
|  | P_9A | 90             |
|  | P_11 | 180            |
|  | P_12 | 23             |

The FaWiersz element for the return of 2 sets of bed linen ("before"):

| Field name               |                              | How to fill in |
|--------------------------|------------------------------|----------------|
| Fa/FaWiersz [Fa/Fa line] | NrWierszaFa [Fa line number] | 2              |
|                          | P_6A                         | 2026-09-14     |
|                          | P_7                          | Cotton linen   |
|                          | P_8A                         | pcs.           |
|                          | P_8B                         | 5              |
|                          | P_9A                         | 120            |
|                          | P_11                         | 600            |
|                          | P_12                         | 23             |
|                          | StanPrzed [Status before]    | 1              |

The FaWiersz element for the return of 2 sets of bed linen ("after"):

| Field name               |                              | How to fill in |
|--------------------------|------------------------------|----------------|
| Fa/FaWiersz [Fa/Fa line] | NrWierszaFa [Fa line number] | 2              |
|                          | P_6A                         | 2026-09-14     |
|                          | P_7                          | Cotton linen   |
|                          | P_8A                         | pcs.           |
|                          | P_8B                         | 3              |
|                          | P_9A                         | 120            |
|                          | P_11                         | 360            |
|                          | P_12                         | 23             |

An alternative method, similar to the method using the StanPrzed flag, is correction through removal (the difference being that instead of using the StanPrzed flag, the row referring to the status before correction is presented with the opposite sign).

## Rozliczenie element for Fa

The Rozliczenie element is optional. It allows for the inclusion in the content of a structured invoice of information regarding additional charges or deductions that affect the final amount that the purchaser or service recipient is obliged to pay. This applies only to situations where the invoice documents an activity subject to the Act and, in addition, contains the above additional data on charges or deductions.

This can be, for example:

- reimbursement of documented expenses incurred in the name and on behalf of the service recipient (official fee paid by the representative on behalf of the client),
- settlement of a client's balance (e.g. in connection with a client's overpayment),
- settlement of amounts (difference) resulting from previously issued corrective invoices in minus/in plus.

It should be noted that invoices documenting only activities that are not subject to the Act, e.g. the receipt of compensation, are not issued.

Diagram 49. Structure of the Rozliczenie element for Fa

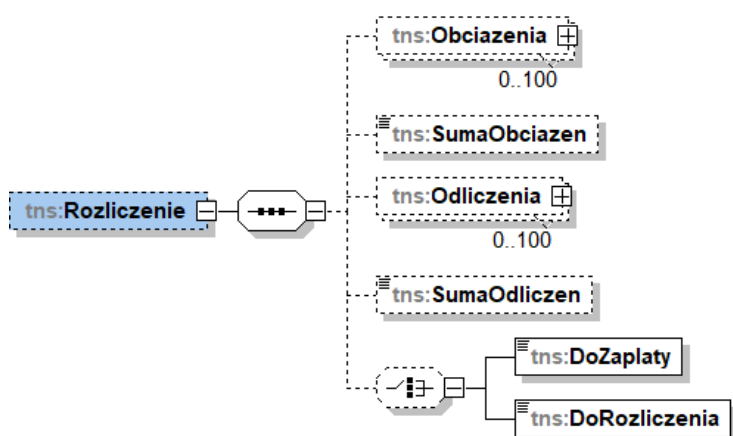


Table 49. Description of the Rozliczenie element for Fa

| Field name                   | Field description                                                                                                                                                                                                                                                |
|------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Obciazenia [Charges]         | <p>Element containing information on charges [optional element]</p> <p>If the taxpayer decides to fill in the optional Obciazenia element, it is obligatory to fill in both fields present there: Kwota and Powod.</p> <p>Maximum number of occurrences: 100</p> |
| SumaObciazen [Total charges] | Total charges [optional field]                                                                                                                                                                                                                                   |

|                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                 | <p>The sum of the amounts indicated in the Kwota field in the Obciazenia elements is provided.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Odliczenia [Deductions]         | <p>Element containing information on deductions [optional element]</p> <p>If the taxpayer decides to fill in the optional Odliczenia element, it is obligatory to fill in both fields present there: Kwota and Powod.</p> <p>Maximum number of occurrences: 100</p>                                                                                                                                                                                                                                                                                                                                     |
| SumaOdliczen [Total deductions] | <p>Total deductions [optional field]</p> <p>The sum of the amounts indicated in the Kwota field in the Odliczenia elements is provided.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| DoZaplaty [Amount due]          | <p>The amount to be paid equal to field P_15 plus Obciazenia minus Odliczenia.</p> <p>The amount remaining to be paid is entered, which is the result of increasing the total amount due from the invoice (P_15) by the sum of the charges and decreasing it by the sum of the deductions.</p> <p>The sequence consisting of a choice between the two fields DoZaplaty and DoRozliczenia is optional. However, if the taxpayer decides to complete this sequence, it is obligatory to fill in one of the aforementioned fields (depending on the case, the DoZaplaty field or DoRozliczenia field).</p> |
| DoRozliczenia [To be settled]   | <p>Overpaid amount to be settled/reimbursed</p> <p>The overpaid amount to be settled/refunded is provided, which is the result of increasing the total amount due from the invoice (P_15) by the sum of the charges and decreasing it by the sum of the deductions.</p> <p>The sequence consisting of a choice between the two fields DoZaplaty and DoRozliczenia is optional. However, if the taxpayer decides to complete this sequence, it is obligatory to fill in one of the aforementioned fields (depending on the case, the DoZaplaty field or DoRozliczenia field).</p>                        |

Diagram 50. Structure of the Obciazenia element for Rozliczenie

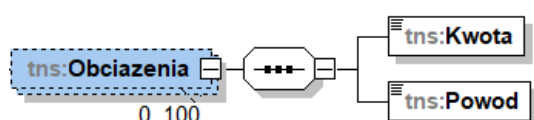


Table 50. Description of the Obciazenia element structure for Rozliczenie

| Field name     | Field description                                                                                                                           |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------|
| Kwota [Amount] | The amount added to the amount shown in field P_15.<br><br>The amount of the charge is given, added to the total amount due on the invoice. |
| Powod [Reason] | Reason for the charge<br><br>The reason for the charge is given.                                                                            |

Diagram 51. Structure of the Odliczenia element for Rozliczenie

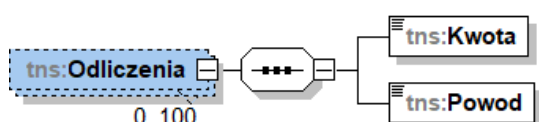


Table 51. Description of the Odliczenia element structure for Rozliczenie

| Field name     | Field description                                                                                                                                        |
|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|
| Kwota [Amount] | The amount deducted from the amount shown in field P_15.<br><br>The amount by which the total amount due resulting from the invoice is reduced is given. |
| Powod [Reason] | Reason for the deduction<br><br>The reason for the deduction is given.                                                                                   |

Example 24. How to fill in the Rozliczenie element for Fa

Facts:

A VAT taxpayer provides permanent legal and office services to another taxpayer. The taxpayer issues an invoice documenting this activity, for a total amount of PLN 246 (the P\_15 field is 246). Additionally, the taxpayer charges the client with the amount of stamp duty of PLN 17 and includes this information in the issued invoice. The above amount, within the meaning of Art. 29a sec. 7 item 3 of the Act, is not included in the VAT tax base, as it

constitutes reimbursement from the service recipient of documented expenses incurred in the name and on behalf of the service recipient and recorded temporarily by the taxpayer in its records for tax purposes. At the same time, when paying for the invoice from the previous month, the service recipient made a mistake (paying the service provider too much), and as a result, there is a positive balance of + PLN 300.

The Rozliczenie element can be filled in as follows:

| Field name                                              |                                    | How to fill in                   |
|---------------------------------------------------------|------------------------------------|----------------------------------|
| Fa/Rozliczenie/Obciazenia<br>[Fa/Settlement/Charges]    | Kwota<br>[Amount]                  | 17                               |
|                                                         | Powod<br>[Reason]                  | Reimbursement - stamp duty       |
| Fa/Rozliczenie<br>[Fa/Settlement]                       | SumaObciazen<br>[Total charges]    | 17                               |
| Fa/Rozliczenie/Odliczenia<br>[Fa/Settlement/Deductions] | Kwota<br>[Amount]                  | 300                              |
|                                                         | Powod<br>[Reason]                  | Settlement of a client's balance |
| Fa/Rozliczenie<br>[Fa/Settlement]                       | SumaOdliczen<br>[Total deductions] | 300                              |
| Fa/Rozliczenie<br>[Fa/Settlement]                       | DoRozliczenia<br>[To be settled]   | 37                               |

### The Platnosc element for Fa

The optional Platnosc element contains information on the terms of payment for the goods or services, the sale of which is documented by an invoice. These include, e.g,

- data on receivables received up to the moment of invoicing (value, date of payment),
- payment due date (daily or descriptive date),
- method of payment (future or already made),
- details of the account to which the payment of the invoice amount has been or will be transferred (account number, account description, name of the bank),
- information on the discount amount and conditions.

The indication of such data on the structured invoice is voluntary - the provisions in this respect have not changed.

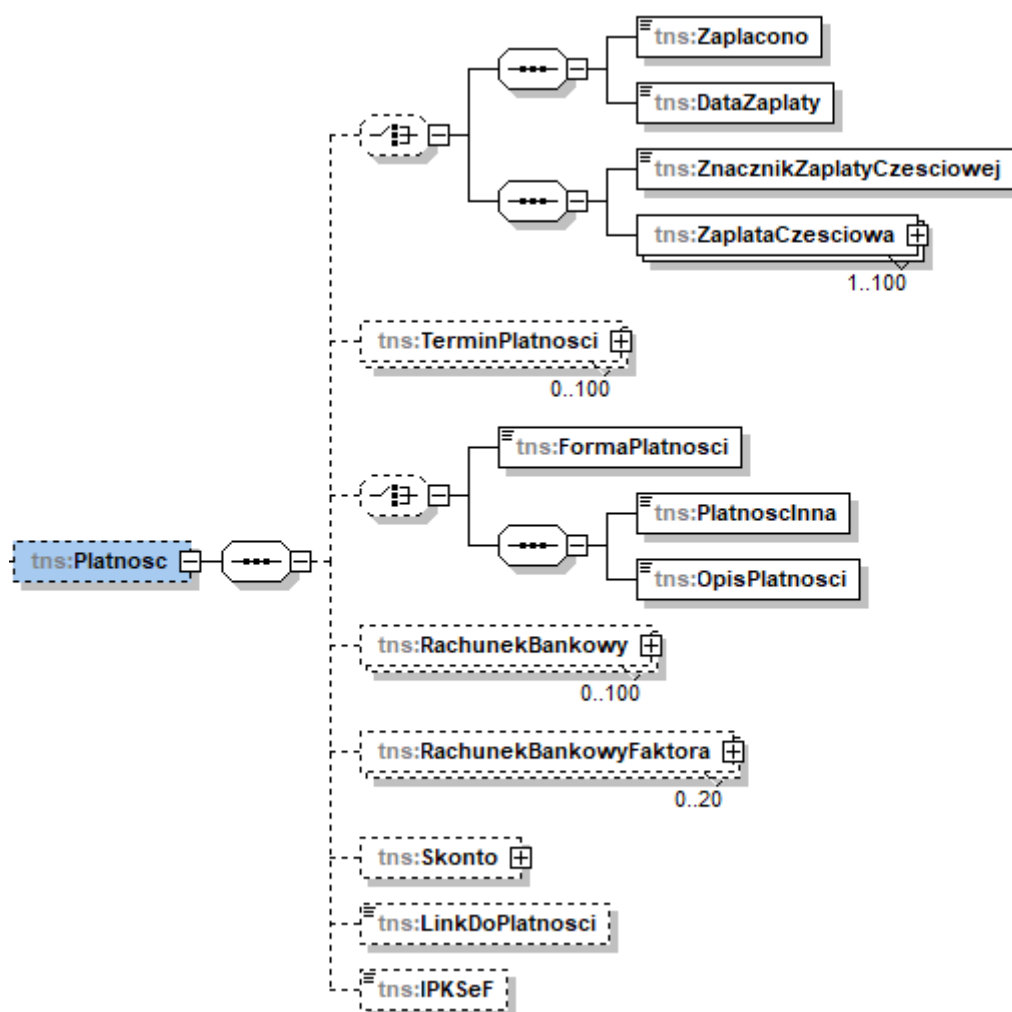
It is also worth pointing out that including in the invoice the date of payment of the amount due resulting from it will streamline the process of preparing the JPK\_VAT with declaration, if the taxpayer makes a correction - the so-called bad debt deduction. For periods starting from January 2022, in the case of JPK\_VAT with declaration, there is an obligation to provide in the sales records the date of expiry of the payment deadline in the case of a correction made in accordance with Art. 89a sec. 1 of the Act.

In addition, taking into account the provisions:

- Art. 117ba sec. 3 of the Act of 29 August 1997 - Tax Ordinance<sup>7</sup>,
- Art. 22p sec. 4 item 2 of the Act of 26 July 1991 on Personal Income Tax<sup>8</sup>,
- Art. 15d sec. 4 item 2 of the Act of 15 February 1992 on corporate income tax<sup>9</sup>,

enabled the taxpayer to include in the structured invoice information about the type of bank account or the account of the cooperative savings and credit union (flag "1", "2" or "3" in the RachunekWlasnyBanku field). The inclusion of the aforementioned data on the invoice is one of the reasons for excluding any joint and several liability of the purchaser or for excluding the impossibility of including the expense in the costs of obtaining income.

Diagram 52. Structure of the Platnosc element for Fa



<sup>7</sup> Dz. U./Journal of Laws/of 2025, item 111, as amended

<sup>8</sup> Dz. U./Journal of Laws/of 2025, item 163, as amended

<sup>9</sup> Dz. U./Journal of Laws/of 2025, item 278, as amended

Table 52. Description of the Platnosc element structure for Fa

| Field name                                       | Field description                                                                                                                                                                                                                                                                                                                                                                    |
|--------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Zaplacono [Paid]                                 | <p>Flag indicating that the invoice amount has been paid</p> <p>"1" is entered if the amount due under the invoice has been paid by the time it was issued.</p> <p><b>Note!</b></p> <p>In the case of advance invoices, "1" in the Zaplacono field means that the advance payment amount resulting from the invoice was paid by the time the advance payment invoice was issued.</p> |
| DataZaplaty [Date of payment]                    | <p>Date of payment, if payment was made by the time the invoice was issued.</p> <p>The date of payment is in the format: YYYY-MM-DD (e.g. 2026-06-21), if there is "1" in the Zaplacono field.</p>                                                                                                                                                                                   |
| ZnacznikZaplatyCzesciowej [Partial payment flag] | <p>Flag indicating that the invoice amount has been paid in part or in full</p> <p>The following values may be entered:</p> <ul style="list-style-type: none"> <li>- "1" - if the invoice amount has been paid in part,</li> <li>- "2" - if the invoice amount has been paid in full - in two or more parts and the last payment is the final payment.</li> </ul>                    |
| ZaplataCzesciowa [Partial payment]               | <p>Element containing data on partial payments, i.e. dates, amounts of partial payments and methods of payment.</p> <p>Maximum number of occurrences: 100</p>                                                                                                                                                                                                                        |
| TerminPlatnosci [Payment due date]               | <p>Element containing details concerning the due date of payment of the invoice, i.e. payment date and description of the payment date [optional element]</p> <p>Maximum number of occurrences: 100</p>                                                                                                                                                                              |
| FormaPlatnosci [Payment method]                  | <p>Payment method</p> <p>The following values may be entered:</p> <ul style="list-style-type: none"> <li>- "1" - in case of payment by cash,</li> <li>- "2" - in case of payment by card,</li> <li>- "3" - in case of payment by voucher,</li> <li>- "4" - in case of payment by cheque,</li> </ul>                                                                                  |

|                                                |                                                                                                                                                                                                                                                                                             |
|------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                | <ul style="list-style-type: none"> <li>- "5" - in case of credit,</li> <li>- "6" - in case of payment by bank transfer,</li> <li>- "7" - in the case of payment using a mobile phone.</li> </ul> <p><b>Note!</b><br/>The field may refer to a payment already made or a future payment.</p> |
| PlatnosclInna [Other payment]                  | <p>Other method of payment flag</p> <p>"1" – other method of payment, if the invoice contains information about payment in a way other than that provided for in the FormaPlatnosci field (options "1" – "7").</p>                                                                          |
| OpisPlatnosci [Payment description]            | <p>Details of another method of payment</p> <p>A description of another method of payment is provided, where the PlatnosclInna field accepts "1".</p>                                                                                                                                       |
| RachunekBankowy [Bank account]                 | <p>Element containing details of the bank account to which the payment of the amount due on the invoice was/will be made (e.g. bank account number, bank account description, bank name) [optional element]</p> <p>Maximum number of occurrences: 100</p>                                   |
| RachunekBankowyFaktora [Factor's bank account] | <p>Element containing details of the factor's bank account to which the payment of the amount due on the invoice was/will be made (e.g. bank account number, bank account description, bank name) [optional element]</p> <p>Maximum number of occurrences: 20</p>                           |
| Skonto [Discount]                              | <p>Element containing data on discount (the conditions and amount of discount) [optional element]</p>                                                                                                                                                                                       |
| LinkDoPlatnosci [Payment link]                 | <p>Link to a non-cash payment [optional field]</p> <p>A link to a non-cash payment of the amount on the invoice is provided.</p> <p><b>Note!</b><br/>The payment link generated by the settlement agent contains the KSeF payment identifier, which is unique for a given transaction.</p>  |

|        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|--------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| IPKSeF | <p>KSeF payment identifier [optional field]</p> <p>The non-cash payment identifier generated by the settlement agent for the amount due as per the invoice is provided. The IPKSeF should be unique and concern one payment only.</p> <p><b>Note!</b></p> <p>The KSeF payment identifier consists of 13 alphanumeric characters (permitted characters: "0-9", "a-z", "A-Z") of which:</p> <ul style="list-style-type: none"> <li>- the first 3 characters (e.g. "001") define the unique identifier of the settlement agent (IAR),</li> <li>- the remaining 10 characters (e.g. "ABC123DEF4") is a random, unique string of characters assigned by the settlement agent to identify the e-invoice payment in question.</li> </ul> <p><i>KSeF IP example:</i><br/><i>001ABC123DEF4</i></p> <p><b>Note!</b></p> <p>The non-cash payment identifier should not be understood as the collective identifier referred to in Art. 106nd sec. 2 item 8a of the Act.</p> |
|--------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

## NOTE

The ZnacznikZapłatyCzęściowej field may appear only once in the structure of a structured invoice. On the other hand, the ZapłataCzęściowa element, consisting of the KwotaZapłatyCzęściowej, DataZapłatyCzęściowej fields and information about the method of payment of individual parts of the amount, may appear a maximum of 100 times on a structured invoice. For example, in the case of receiving three partial payments after the delivery of goods or after the provision of a service, and before issuing the invoice (making up 100% of the amount due under the invoice), the taxpayer wishing to include such information on the invoice:

- indicates "2" in the ZnacznikZapłatyCzęściowej field, as the partial payments have added up to the full amount due on the invoice,
- fills in three times the ZapłataCzęściowa element, consisting of the KwotaZapłatyCzęściowej, DataZapłatyCzęściowej, FormaPłatności/Platnoscinna, OpisPłatności fields, indicating the appropriate amounts, dates of receipt of individual partial payments and details of the method of payment.

Diagram 53. Structure of the ZaplataCzesciowa element for Platnosc

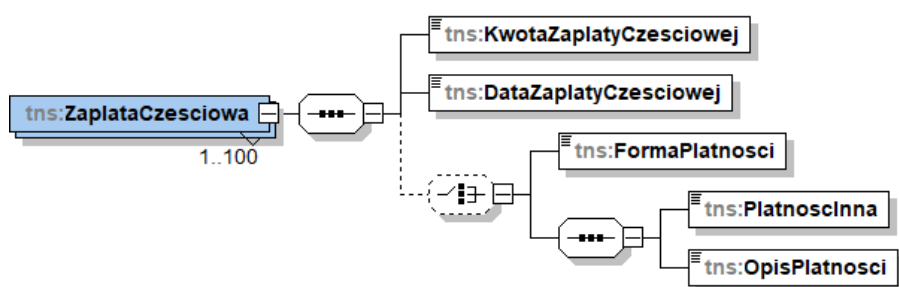


Table 53. Description of the structure of the ZaplataCzesciowa element for Platnosc

| Field name                                      | Field description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|-------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| KwotaZaplatyCzesciowej [Partial payment amount] | <p>Partial payment amount</p> <p>The amount of the partial payment should be provided if the field ZnacznikZaplatyCzesciowej takes the value "1".</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| DataZaplatyCzesciowej [Partial payment date]    | <p>Date of partial payment if a partial payment has been made by the time the invoice is issued</p> <p>The partial payment date should be provided in the format YYYY-MM-DD (e.g. 2026-05-21) if the field ZnacznikZaplatyCzesciowej takes the value "1"</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| FormaPlatnosci [Payment method]                 | <p>Method of payment for partial payment</p> <p>The following values may be entered:</p> <ul style="list-style-type: none"> <li>- "1" - in case of payment by cash,</li> <li>- "2" - in case of payment by card,</li> <li>- "3" - in case of payment by voucher,</li> <li>- "4" - in case of payment by cheque,</li> <li>- "5" - in case of credit,</li> <li>- "6" - in case of payment by bank transfer,</li> <li>- "7" - in the case of payment using a mobile phone.</li> </ul> <p><b>Note!</b></p> <p>If the amount due on the invoice was paid using a payment method other than that indicated above ("1"- "7"), instead of the FormaPlatnosci field, the PlatnosclInna and OpisPlatnosci fields may be filled in.</p> <p><b>Note!</b></p> <p>The FormaPlatnosci, PlatnosclInna and OpisPlatnosci fields are in the optional choice sequence. This means</p> |

|                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|-------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                     | <p>that a taxpayer wishing to provide the method of payment for a given partial payment fills in:</p> <ul style="list-style-type: none"> <li>- the FormaPlatnosci field or</li> <li>- the PlatnosclInna and OpisPlatnosci fields.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                   |
| PlatnosclInna [Other payment]       | <p>Flag of another method of payment of a partial payment</p> <p>"1" - other form of payment, if the invoice contains information about the payment concerning a given partial payment in a form other than that provided for in the FormaPlatnosci field (options "1" - "7").</p> <p><b>Note!</b></p> <p>The FormaPlatnosci, PlatnosclInna and OpisPlatnosci fields are in the optional choice sequence. This means that a taxpayer wishing to provide the method of payment for a given partial payment fills in:</p> <ul style="list-style-type: none"> <li>- the FormaPlatnosci field or</li> <li>- the PlatnosclInna and OpisPlatnosci fields.</li> </ul> |
| OpisPlatnosci [Payment description] | <p>Details of another method of payment</p> <p>A description of another form of payment relating to a given partial payment is provided, if the PlatnosclInna field accepts "1".</p> <p><b>Note!</b></p> <p>The FormaPlatnosci, PlatnosclInna and OpisPlatnosci fields are in the optional choice sequence. This means that a taxpayer wishing to provide the method of payment for a given partial payment fills in:</p> <ul style="list-style-type: none"> <li>- the FormaPlatnosci field or</li> <li>- the PlatnosclInna and OpisPlatnosci fields.</li> </ul>                                                                                               |

Diagram 54. Structure of the TerminPlatnosci element for Platnosc

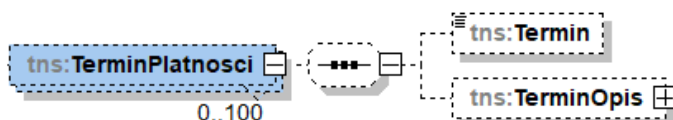


Table 54. Description of the structure of the TerminPlatnosci element for Platnosc

| Field name                        | Field description                                                                                                                                                                                                                                             |
|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Termin [Due date]                 | <p>Payment deadline [optional field]</p> <p>The date of payment as per the invoice, in the YYYY-MM-DD format (e.g. 2026-05-21).</p> <p><b>Note!</b><br/>The field may refer to a payment already made or a future payment.</p>                                |
| TerminOpis [Due date description] | <p>Description of the payment deadline [optional field]</p> <p>A description of the payment deadline is provided, e.g. 14 days from the date of invoice issue.</p> <p><b>Note!</b><br/>The field may refer to a payment already made or a future payment.</p> |

Diagram 55. Structure of the TerminOpis element for TermPlatnosci

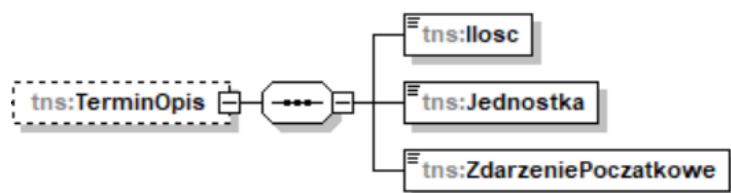


Table 55. Description of the TerminOpis element structure for TerminPlatnosci

| Field name                         | Field description                                                                                                                                                            |
|------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Ilosc [Quantity]                   | <p>Quantity (the first element of the payment deadline description)</p> <p>The number of e.g. days used to calculate the payment deadline is provided (e.g. "14").</p>       |
| Jednostka [Unit]                   | <p>Time unit (the second element of the payment deadline description)</p> <p>The unit of time used to calculate the payment deadline is provided (e.g. day, week, etc.).</p> |
| ZdarzeniePocatkowe [Initial Event] | <p>Initial event (the third element of the payment deadline description)</p>                                                                                                 |

|  |                                                                                                      |
|--|------------------------------------------------------------------------------------------------------|
|  | The initial event used to calculate the payment deadline is provided (e.g. issuance of the invoice). |
|--|------------------------------------------------------------------------------------------------------|

Diagram 56. Structure of the RachunekBankowy element for Platnosc

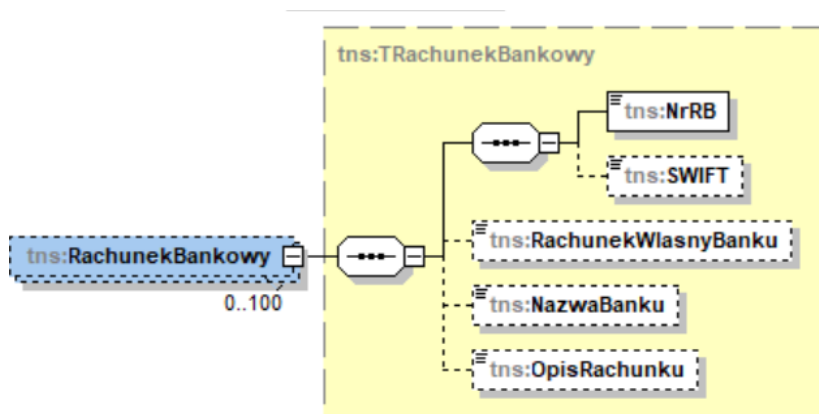


Table 56. Structure of the RachunekBankowy element for Platnosc

| Field name                               | Field description                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| NrRB [bank account number]               | <p>Full bank account number</p> <p>The full bank account number (to which the payment of the receivable resulting from the invoice was/will be made) is provided.</p> <p>Minimum number of characters: 10<br/>Maximum number of characters: 34</p>                                                                                                                                                                                                               |
| SWIFT                                    | <p>SWIFT code [optional field]</p> <p>The identifier (in digits and letters) of the financial institution maintaining the foreign account is provided.</p>                                                                                                                                                                                                                                                                                                       |
| RachunekWlasnyBanku [Bank's own account] | <p>Types of accounts [optional field]</p> <p>The following values may be entered:</p> <ul style="list-style-type: none"> <li>- "1" - a bank account or cooperative savings and credit union account used for settlements of the receivables acquired by that bank or credit union,</li> <li>- "2" - a bank account or a cooperative savings and credit union account used by that bank or union to collect receivables from the purchaser of goods or</li> </ul> |

|                                         |                                                                                                                                                                                                                                                                                                                                                                               |
|-----------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                         | <p>services for the delivery of goods or the provision of services, confirmed by an invoice, and to transfer it in whole or in part to the supplier of goods or the service provider,</p> <p>- "3" - a bank account or a cooperative savings and credit union account maintained by that bank or union as part of its own business and which is not a settlement account.</p> |
| NazwaBanku [Bank name]                  | <p>Name [optional field]</p> <p>The name of the entity where the account to which the invoice payment was/will be made is held.</p>                                                                                                                                                                                                                                           |
| OpisRachunku [Bank account description] | <p>Description of the bank account [optional field]</p> <p>Additional information is provided describing the bank account to which the payment resulting from the invoice was/will be made.</p>                                                                                                                                                                               |

Diagram 57. Structure of the RachunekBankowyFaktora element for Platnosc

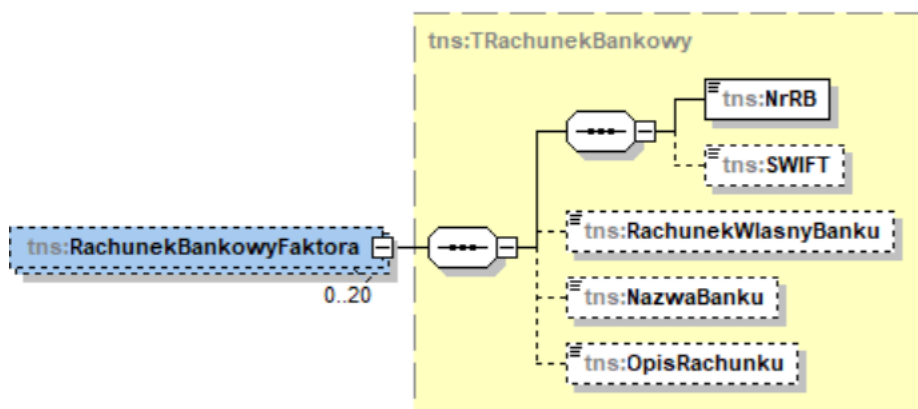


Table 57. Description of the structure of the RachunekBankowyFaktora element for Platnosc

| Field name                 | Field description                                                                                                                                                                                                                                                              |
|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| NrRB [bank account number] | <p>Full bank account number of the factor</p> <p>The full bank account number of the factor is provided (to which the payment of the receivable resulting from the invoice was/will be made).</p> <p>Minimum number of characters: 10<br/>Maximum number of characters: 34</p> |

|                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| SWIFT                                    | <p>SWIFT code [optional field]</p> <p>The identifier (in digits and letters) of the financial institution maintaining the foreign account is provided.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| RachunekWlasnyBanku [Bank's own account] | <p>Types of accounts [optional field]</p> <p>The following values may be entered:</p> <ul style="list-style-type: none"> <li>- "1" - a bank account or cooperative savings and credit union account used for settlements of the receivables acquired by that bank or credit union,</li> <li>- "2" - a bank account or a cooperative savings and credit union account used by that bank or union to collect receivables from the purchaser of goods or services for the delivery of goods or the provision of services, confirmed by an invoice, and to transfer it in whole or in part to the supplier of goods or the service provider,</li> <li>- "3" - a bank account or a cooperative savings and credit union account maintained by that bank or union as part of its own business and which is not a settlement account.</li> </ul> |
| NazwaBanku [Bank name]                   | <p>Name [optional field]</p> <p>The name of the entity maintaining the factor's bank account is provided, to which the invoice payment was/will be made.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| OpisRachunku [Bank account description]  | <p>Description of the bank account [optional field]</p> <p>Additional information describing the factor's bank account is provided, to which the payment resulting from the invoice was/will be made.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |

Diagram 58. Structure of the Skonto element for Platnosc

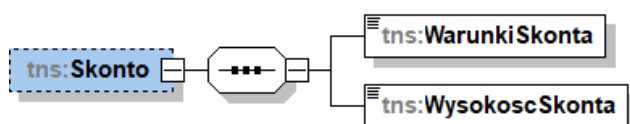


Table 58. Description of the structure of the Skonto element for Platnosc

| Field name                       | Field description                                                                                                                                      |
|----------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|
| WarunkiSkonta [Discount terms]   | Conditions that the purchaser must meet to benefit from the discount<br><br><i>Example:</i><br><i>"payment within 7 days from the date of invoice"</i> |
| WysokoscSkonta [Discount amount] | The amount of the discount<br><br><i>Example:</i><br><i>"3% of the amount due (gross) resulting from the invoice"</i>                                  |

Example 25. How to fill in the Platnosc element for Fa

Facts:

A VAT taxpayer purchased a renovation service on 15 May 2026. The payment for the above service was made on 20 May 2026, via a bank transfer. The seller issued an invoice on 22 May 2026, containing, among other things, information regarding the received payment.

In this case, the Platnosc element can be filled in as follows:

| Field name               |                                 | How to fill in |
|--------------------------|---------------------------------|----------------|
| Fa/Platnosc [Fa/Payment] | Zaplacono [Paid]                | 1              |
|                          | DataZaplaty [Date of payment]   | 2026-05-20     |
|                          | FormaPlatnosci [Payment method] | 6              |

Example 26. How to fill in the Platnosc element for Fa

Facts:

On 20 June 2026, a VAT taxpayer delivered goods to another taxpayer. The parties agreed that payment of the amount due would be made in three instalments, of which the first payment would be made in cash, the second by card and the third via a bank transfer to the seller's bank account (no. 11 1111 1111 1111 1111 1111 1111), in the XYZ bank. The account is kept in PLN. The purchaser paid the first instalment (PLN 300 gross) on 21 June 2026, the second instalment (PLN 400 gross) on 24 June 2026, and the third one on 28 June 2026 (PLN 500). On 4 July 2026, the seller issued an invoice for the gross amount of PLN 1200. The seller wanted to include information about the received partial payments (making up the total amount) on the invoice.

In this case, the Platnosc element can be filled in as follows:

| Field name                                                          |                                                     | How to fill in                  |
|---------------------------------------------------------------------|-----------------------------------------------------|---------------------------------|
| Fa/Platnosc<br>[Fa/Payment]                                         | ZnacznikZaplatyCzesciowej<br>[Partial payment flag] | 2                               |
| Fa/Platnosc/<br>ZaplataCzesciowa<br>[Fa/Payment/Partial<br>payment] | KwotaZaplatyCzesciowej<br>[Partial payment amount]  | 300                             |
|                                                                     | DataZaplatyCzesciowej<br>[Partial payment date]     | 2026-06-21                      |
|                                                                     | FormaPlatnosci [Payment<br>method]                  | 1                               |
| Fa/Platnosc/<br>ZaplataCzesciowa                                    | KwotaZaplatyCzesciowej<br>[Partial payment amount]  | 400                             |
|                                                                     | DataZaplatyCzesciowej<br>[Partial payment date]     | 2026-06-24                      |
|                                                                     | FormaPlatnosci [Payment<br>method]                  | 2                               |
| Fa/Platnosc/<br>ZaplataCzesciowa                                    | KwotaZaplatyCzesciowej<br>[Partial payment amount]  | 2026-06-28                      |
|                                                                     | DataZaplatyCzesciowej<br>[Partial payment date]     | PLN 500                         |
|                                                                     | FormaPlatnosci [Payment<br>method]                  | 6                               |
| Fa/Platnosc/<br>RachunekBankowy<br>[Fa/Payment/Bank<br>account]     | NrRB [bank account<br>number]                       | 111111111111111111111111        |
|                                                                     | NazwaBanku [Bank name]                              | XYZ                             |
|                                                                     | OpisRachunku [Bank<br>account description]          | Domestic currency account (PLN) |

#### Example 27. How to fill in the Platnosc element for Fa

##### Facts:

On 20 May 2026, a VAT taxpayer delivered goods to another taxpayer. The parties agreed that payment of the amount due would be made via a bank transfer, within 14 days from the date of invoice issue, to the seller's bank account (no. 11 1111 111 1111 1111 1111 1111), at the XYZ bank. The seller issued an invoice and wanted to include the payment deadline on the invoice.

In this case, the Platnosc element can be filled in as follows:

| Field name                                                                                         |                                        | How to fill in            |
|----------------------------------------------------------------------------------------------------|----------------------------------------|---------------------------|
| Fa/Platnosc/<br>TerminPlatnosci/<br>TerminOpis<br>[Fa/Payment/Due<br>date/Due date<br>description] | Ilosc [Amount]                         | 14                        |
|                                                                                                    | Jednostka [Unit]                       | days                      |
|                                                                                                    | ZdarzeniePoczątkowe<br>[Initial Event] | from issue of the invoice |

|                                                                 |                                    |                                  |
|-----------------------------------------------------------------|------------------------------------|----------------------------------|
| Fa/Platnosc<br>[Fa/Payment]                                     | FormaPlatnosci [Payment<br>method] | 6                                |
| Fa/Platnosc/<br>RachunekBankowy<br>[Fa/Payment/Bank<br>account] | NrRB [bank account<br>number]      | 11111111111111111111111111111111 |
|                                                                 | NazwaBanku [Bank name]             | XYZ                              |

### The WarunkiTransakcji element for Fa

The WarunkiTransakcji optional element contains information on the transaction terms based on which the delivery of goods or the provision of services documented by an invoice is made. These include, among other things:

- dates and order numbers,
- dates and numbers of contracts,
- batch numbers,
- information about delivery terms and conditions - the so-called Incoterms,
- exchange rate and currency, as agreed in the contract,
- information about the conditions of transport of the goods,
- indication that the supply is carried out by an intermediary operator referred to in Art. 22 sec. 2d of the Act.

The indication of the above details on the structured invoice is voluntary - the provisions in this respect have not changed.

Moreover, taking into account the diversity of situations in the economic turnover, some fields and elements may appear more than once in the structured invoice - e.g., the Umowy, Zamowienia elements, the NrPartiiTowaru field, the Transport element.

Diagram 59. Structure of the WarunkiTransakcji element for Fa

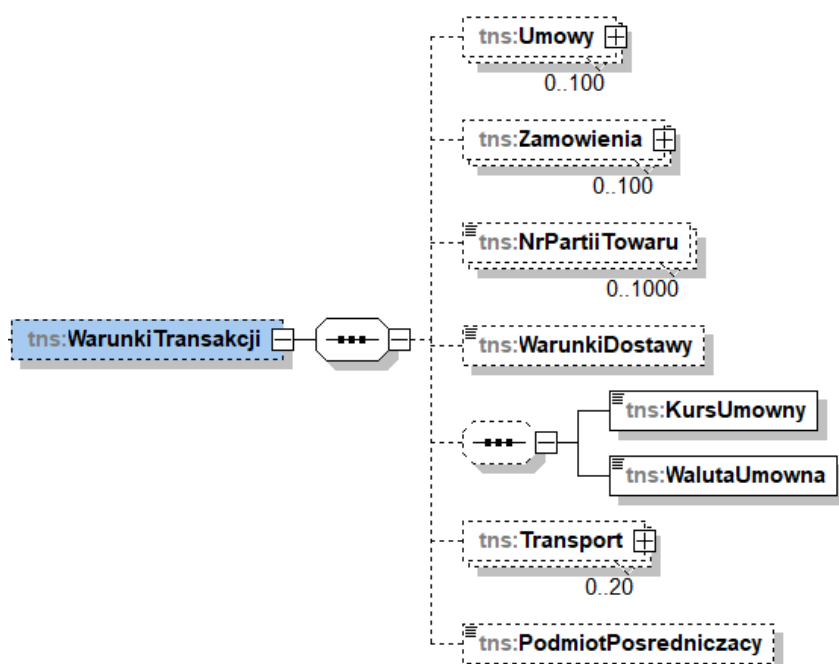


Table 59. Description of the WarunkiTransakcji element structure for Fa

| Field name                      | Field description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Umowy [Agreements/Contracts]    | <p>Element containing details of the date and number of the agreement/contract based on which the supply of goods or services is made [optional element]</p> <p>Maximum number of occurrences: 100</p>                                                                                                                                                                                                                                                                                                                                                                  |
| Zamowienia [Orders]             | <p>Element containing details of the date and number of the order based on which the supply of goods or services is made [optional element]</p> <p>Maximum number of occurrences: 100</p>                                                                                                                                                                                                                                                                                                                                                                               |
| NrPartiiTowaru [Batch number]   | <p>Batch number [optional field]</p> <p>The batch number from which the goods being the subject of the supply documented by the invoice originate is indicated.</p> <p>Maximum number of occurrences: 1,000</p> <p><b>Note!</b></p> <p>Pursuant to Art. 12g sec. 2 item 7 letter d of the Act of 11 September 2015 on public health<sup>10</sup>, the information in an electronic form submitted by the entities obliged to pay the charge referred to in Art. 12d of the Act, shall include, inter alia, batch numbers - if they are not included on the invoice.</p> |
| WarunkiDostawy [Delivery terms] | <p>Terms and conditions of the delivery of the goods [optional field]</p> <p>The terms of delivery of the goods are provided, where contractual delivery terms, the so-called Incoterms, exist between the parties to the transaction.</p> <p><i>Example: "DDP"</i></p>                                                                                                                                                                                                                                                                                                 |
| KursUmowny [Contractual rate]   | <p>Contractual rate - in the cases where the invoice contains information about the exchange rate used to convert the amounts shown in PLN on the invoice. The field does not apply to the cases referred to in sec. VI of the Act.</p>                                                                                                                                                                                                                                                                                                                                 |

<sup>10</sup> Dz. U./Journal of Laws/ of 2019, item 1670 as amended

|                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|-------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                     | <p><b>Note!</b></p> <p>The KursUmowny field applies in particular to situations where the parties to a transaction have agreed that the price of the goods will be, for example, EUR 100, payment will be made in PLN, and the contractual exchange rate for the purposes of this transaction is PLN 4.50. Ultimately, the purchaser pays the seller PLN 450 and the invoice is also issued in PLN (with possible information about the contractual exchange rate and contractual currency).</p> <p>The sequence consisting of the KursUmowny and WalutaUmowna fields is optional. However, if the taxpayer decides to fill it in, they must complete both of the above fields.</p>                                                                                                                                                                                                                                                                                                                                                            |
| WalutaUmowna [Contractual currency] | <p>Contractual currency - currency code (ISO4217) in the cases where there is information on the exchange rate used to convert the amounts shown in PLN on the invoice. The field does not apply to the cases referred to in sec. VI of the Act.</p> <p><b>Note!</b></p> <p>The WalutaUmowna field applies in particular to situations where the parties to a transaction have agreed that the price of the goods will be, for example, EUR 100, payment will be made in PLN, and the contractual exchange rate for the purposes of this transaction is PLN 4.50. Ultimately, the purchaser pays the seller PLN 450 and the invoice is also issued in PLN (with possible information about the contractual exchange rate and contractual currency).</p> <p>The sequence consisting of the KursUmowny and WalutaUmowna fields is optional. However, if the taxpayer decides to fill it in, they must complete both of the above fields.</p> <p><b>Note!</b></p> <p>The Polish currency (PLN) should never appear in the WalutaUmowna field.</p> |
| Transport [Transport]               | <p>An element containing details about transport, e.g., means of transport, description of cargo, carrier's details, shipping address, intermediate point address, destination address [optional element]</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |

|                                               |                                                                                                                                                                                                                                                                                                                                                                                                                |
|-----------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                               | Maximum number of occurrences: 20                                                                                                                                                                                                                                                                                                                                                                              |
| PodmiotPosredniczacy<br>[Intermediary entity] | <p>Intermediary entity referred to in Art. 22 sec. 2d of the Act [optional field]</p> <p>"1" shall be entered where the invoice states that the supply is made by an entity referred to in Art. 22 sec. 2d of the Act. The field applies to the case where the entity is involved in a chain transaction, other than the simplified triangular procedure referred to in Art. 135 sec. 1 item 4 of the Act.</p> |

Diagram 60. Structure of the Umowy element for WarunkiTransakcji

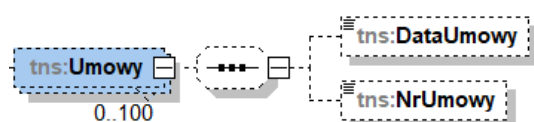


Table 60. Description of the Umowa element structure for WarunkiTransakcji

| Field name                                 | Field description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|--------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| DataUmowy<br>[Contract/agreement date]     | <p>Date of the contract/agreement [optional field]</p> <p>The date of conclusion of the contract on the basis of which the delivery of goods or provision of services documented by the invoice is performed is provided.</p> <p><b>Note!</b><br/>The earliest date that can be indicated in the DataUmowy field is 1990-01-01. In the case of contracts concluded earlier, the DodatkowyOpis field may be used to include the details on the invoice.</p> <p><b>Note!</b><br/>In the case of advance invoices, there is a separate, additional Fa/Zamowienie element, containing the data required pursuant to Art. 106f sec. 1 item 4 of the Act.</p> |
| NrUmowy [Number of the contract/agreement] | <p>Contract/agreement number [optional field]</p> <p>The number of the contract on the basis of which the delivery of goods or provision of services documented by the invoice is performed is provided.</p> <p><b>Note!</b></p>                                                                                                                                                                                                                                                                                                                                                                                                                        |

|  |                                                                                                                                                                      |
|--|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  | In the case of advance invoices, there is a separate, additional Fa/Zamowienie element, containing the data required pursuant to Art. 106f sec. 1 item 4 of the Act. |
|--|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|

Diagram 61. Structure of the Zamowienia element for WarunkiTransakcji

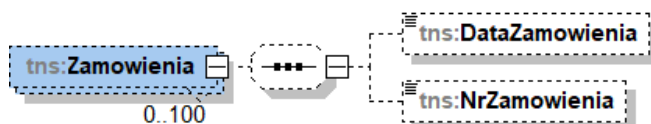


Table 61. Description of the Zamowienia element structure for WarunkiTransakcji

| Field name                   | Field description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| DataZamowienia [Order date]  | <p>Order date [optional field]</p> <p>The date of the order on the basis of which the delivery of goods or provision of services documented by an invoice is made is provided.</p> <p><b>Note!</b></p> <p>The earliest order date that can be indicated in the DataZamowienia field is 1990-01-01. For orders placed prior to that date, the DodatkowyOpis option can be used to include the data on the invoice.</p> <p><b>Note!</b></p> <p>In the case of advance invoices, there is a separate, additional Fa/Zamowienie element, containing the data required pursuant to Art. 106f sec. 1 item 4 of the Act.</p> |
| DodatkowyOpis [Order number] | <p>Order number [optional field]</p> <p>The order number on the basis of which the delivery of goods or provision of services documented by the invoice is made is provided.</p> <p><b>Note!</b></p> <p>In the case of advance invoices, there is a separate, additional Fa/Zamowienie element, containing the data required pursuant to Art. 106f sec. 1 item 4 of the Act.</p>                                                                                                                                                                                                                                      |

## The Transport element for WarunkiTransakcji

The optional Transport element contains details about the transport of the goods, the sale of which is documented by an invoice. These include, e.g.:

- the type of transport used,
- the carrier details,
- the transport order number,
- the type of cargo and the packaging unit,
- the time of departure and arrival of the delivery,
- the shipment address, the intermediary operator and the delivery address.

The indication of such data on the structured invoice is voluntary - the provisions in this respect have not changed.

If the taxpayer chooses to fill in the Transport element, the minimum data scope includes:

- the RodzajTransportu field or the TransportInny and OpisInnegoTransportu fields,
- the OpisLadunku field or the LadunekInny and OpisInnegoLadunku fields.

Diagram 62. The structure of the Transport element for WarunkiTransakcji

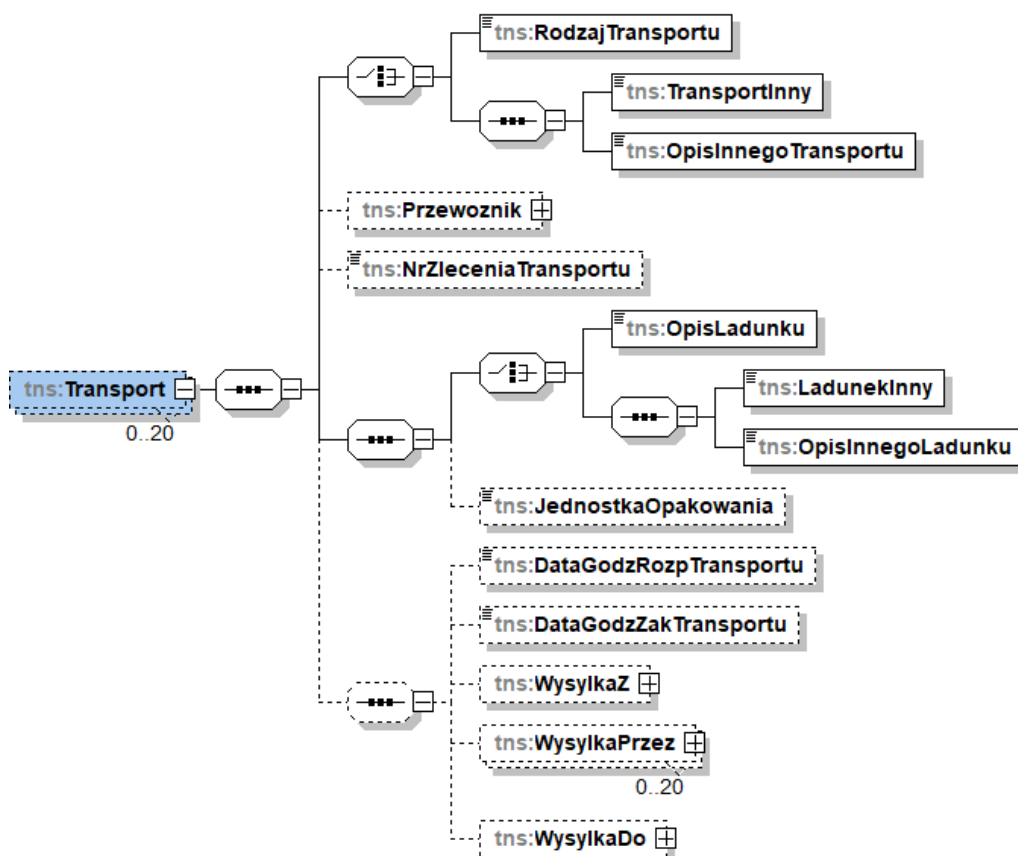


Table 62. Description of the structure of the Transport element for WarunkiTransakcji

| Field name                                         | Field description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|----------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| RodzajTransportu [Transport type]                  | <p>Type of transport used to deliver the goods</p> <p>The following values may be entered:</p> <ul style="list-style-type: none"> <li>- "1" - in the case of sea transport,</li> <li>- "2" - in the case of transport by rail,</li> <li>- "3" - in the case of road transport,</li> <li>- "4" - in the case of transport by air,</li> <li>- "5" - in the case of delivery by post,</li> <li>- "7" - in the case of long-term delivery arrangement,</li> <li>- "8" - in the case of inland waterway transport.</li> </ul> <p>The applicable transport mode codes result from the content of 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).</p> |
| TransportInny [Other transport]                    | <p>Other mode of transport flag</p> <p>If a transport mode other than those provided for in the RodzajTransportu field ("1" - "5", "7", "8") is used, "1" - other transport mode - is entered.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| OpisInnegoTransportu [Other transport description] | <p>Description of other means of transport</p> <p>If "1" is indicated in the TransportInny field, a description of the other mode of transport shall be provided.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Przewoznik [Carrier]                               | <p>Element containing the details of the carrier and its address [optional element]</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| NrZleceniaTransportu [Transport order number]      | <p>The number of transport order [optional field]</p> <p>The number of the transport order under which the transport of the goods is carried out shall be provided.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| OpisLadunku [Cargo description]                    | <p>Type of cargo (the type of collective packaging in which the goods are transported)</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |

|                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|---------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                             | <p>The number corresponding to the type of collective packaging shall be entered:</p> <ul style="list-style-type: none"> <li>- "1" - Jar,</li> <li>- "2" - Barrel,</li> <li>- "3" - Cylinder,</li> <li>- "4" - Cardboard box,</li> <li>- "5" - Canister,</li> <li>- "6" - Cage,</li> <li>- "7" - Shipping container,</li> <li>- "8" - Basket,</li> <li>- "9" - Wood splint basket,</li> <li>- "10" - Collective packaging,</li> <li>- "11" - Parcel,</li> <li>- "12" - Package,</li> <li>- "3" - Pallet,</li> <li>- "14" - Container,</li> <li>- "15" - Container for solid bulk cargo,</li> <li>- "16" - Container for liquid bulk cargo,</li> <li>- "17" - Box,</li> <li>- "18" - Can,</li> <li>- "19" - Chest,</li> <li>- "20" - Bag.</li> </ul> |
| LadunekInny [Other cargo]                   | <p>Other cargo flag, including mixed cargo.</p> <p>In the case of a different type of collective packaging (other than those provided for in the OpisLadunku field) used for the transport of goods or a mixed cargo, "1" - other cargo - shall be entered.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| OpisInnegoLadunku [Other cargo description] | <p>Description of other cargo</p> <p>If "1" is indicated in the LadunekInny box, a description of other cargo or mixed cargo shall be provided.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| JednostkaOpakowania [Packing unit]          | <p>Packing unit [optional field]</p> <p>Additional information describing the cargo is provided, in particular regarding the collective packaging, as specified in the fields relating to the cargo description (e.g. number of product units per one piece of collective packaging).</p> <p><i>Example:</i><br/> <i>1 carton/ 30 pieces</i></p>                                                                                                                                                                                                                                                                                                                                                                                                    |

|                                                               |                                                                                                                                                                                                                                                                                                                                                                                      |
|---------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| DataGodzRozpTransportu<br>[Transport start date and time]     | <p>Transport start date and time [optional field]</p> <p>The date and time of commencement of transport shall be given in the YYYY-MM-DDTGG:MM:SS format (e.g.: 2026-05-24T09:30:47Z; where T means "Time").</p> <p><i>Example:</i><br/>The transport of the goods starts on 21 May 2026 at 12:45. The DataGodzRozpTransportu field shall contain: 2026-05-21T12:45:00Z.</p>         |
| DataGodzZakTransportu<br>[Transport completion date and time] | <p>Date and time of the end of the transport [optional field]</p> <p>The date and time of the end of transport shall be given in the YYYY-MM-DDTGG:MM:SS format (e.g.: 2026-05-24T09:30:47Z; where T means "Time").</p> <p><i>Example:</i><br/>The transport of the goods ended on 23 May 2026 at 2:00 p.m. The DataGodzZakTransportu field shall contain: 2026-05-23T14:00:00Z.</p> |
| WysylkaZ [Shipment from]                                      | <p>Element containing the address of the place where the goods are dispatched (where the transport begins) [optional element]</p>                                                                                                                                                                                                                                                    |
| WysylkaPrzez [Shipment via]                                   | <p>Element containing the intermediate shipping address of the goods [optional element]</p> <p>Maximum number of occurrences: 20</p>                                                                                                                                                                                                                                                 |
| WysylkaDo [Shipment to]                                       | <p>Element containing the shipment destination address, the delivery address [optional element]</p>                                                                                                                                                                                                                                                                                  |

Diagram 63. Structure of the Przewoznik element for Transport

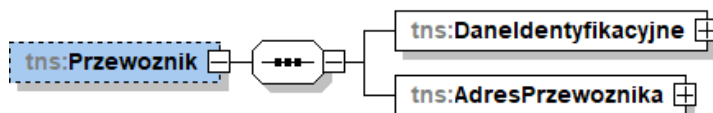


Table 63. Description of the Przewoznik structure element for Transport

| Field name                                | Field description                                                                                                                 |
|-------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|
| DaneIdentyfikacyjne [Identification data] | Element containing the carrier's identification data, including the Tax Identification Number, name and surname or carrier's name |
| AdresPrzewoznika [Carrier's address]      | Element containing the carrier's address                                                                                          |

Diagram 64. Structure of the DaneIdentyfikacyjne element for Przewoznik

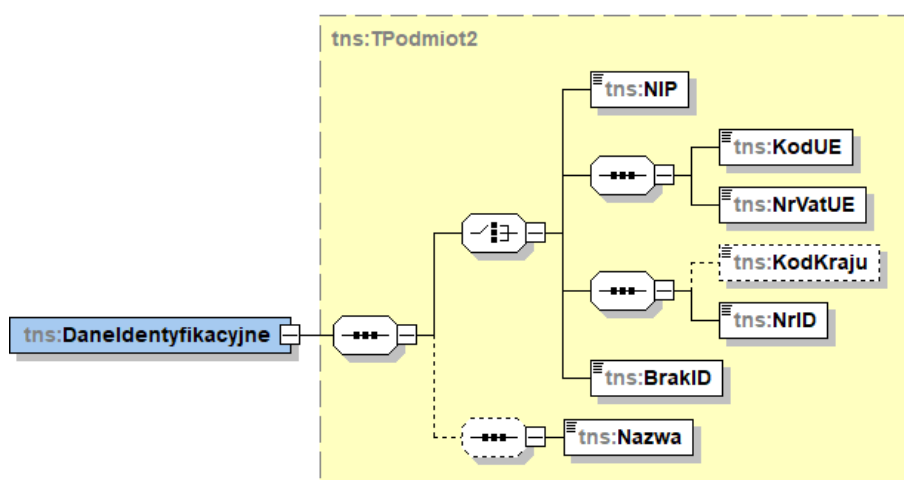


Table 64. Description of the DaneIdentyfikacyjne element structure for Przewoznik

| Field name                      | Field description                                                                                                                                                                                                                                |
|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| NIP [Tax Identification Number] | Carrier's NIP                                                                                                                                                                                                                                    |
| KodUE [EU code]                 | Two-letter code (prefix) preceding the carrier's EU VAT number                                                                                                                                                                                   |
| NrVatUE [EU VAT number]         | VAT number of the carrier                                                                                                                                                                                                                        |
| KodKraju [Country code]         | Code of the country that issued another carrier identifier [optional field]                                                                                                                                                                      |
| NrID [ID number]                | Other tax identifier of the carrier                                                                                                                                                                                                              |
| BrakID [No ID]                  | Entity without a tax identification number or an entity whose tax ID does not appear on the invoice<br><br>"1" is entered where the carrier does not have a tax identifier or where the carrier's tax identifier does not appear on the invoice. |

|              |                                                    |
|--------------|----------------------------------------------------|
| Nazwa [Name] | Name and surname or a business name of the carrier |
|--------------|----------------------------------------------------|

Diagram 65. Structure of the AdresPrzewoznika element for Przewoznik

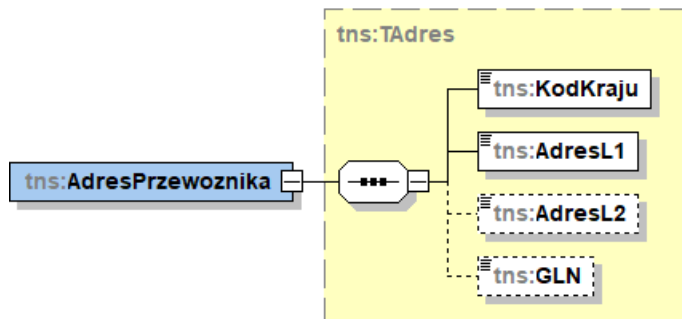


Table 65. Description of the structure of the AdresPrzewoznika element for Przewoznik

| Field name              | Field description                                                                                                                                                     |
|-------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| KodKraju [Country code] | Country code                                                                                                                                                          |
| AdresL1 [AddressL1]     | Carrier address - line one                                                                                                                                            |
| AdresL2 [AddressL2]     | Carrier address - line two [optional field]                                                                                                                           |
| GLN                     | Global Location Number [optional field]<br><br>GLN is a number that enables, among other things, the identification of physical or functional units within a company. |

Diagram 66. Structure of the WysylkaZ element for Transport

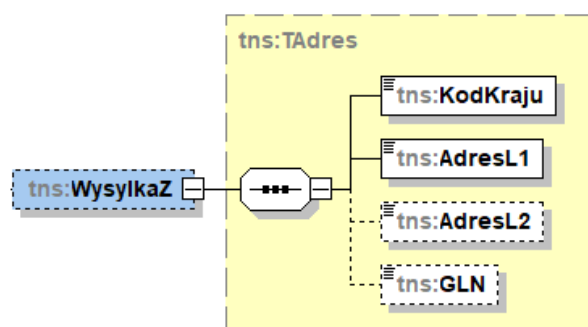


Table 66. Description of the structure of the WysylkaZ element for Transport

| Field name              | Field description                                                                                                                      |
|-------------------------|----------------------------------------------------------------------------------------------------------------------------------------|
| KodKraju [Country code] | Country code                                                                                                                           |
| AdresL1 [AddressL1]     | The place of dispatch address (start of transport) - line one                                                                          |
| AdresL2 [AddressL2]     | The place of dispatch address (start of transport) - line two [optional field]                                                         |
| GLN                     | Global Location Number [optional field]<br><br>GLN enables, e.g., the identification of physical or functional units within a company. |

Diagram 67. Structure of the WysylkaPrzez element for Transport

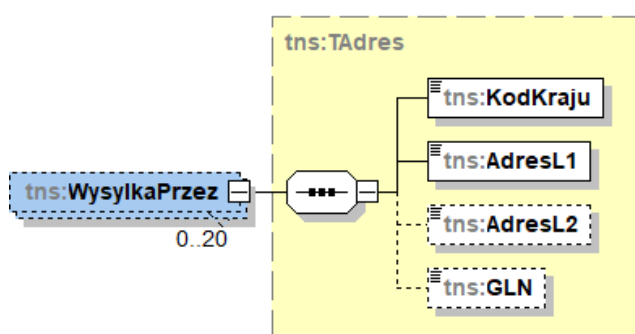


Table 67. Description of the structure of the WysylkaPrzez element for Transport

| Field name              | Field description                                                                                                                                                     |
|-------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| KodKraju [Country code] | Country code                                                                                                                                                          |
| AdresL1 [AddressL1]     | Intermediate shipping address - line one                                                                                                                              |
| AdresL2 [AddressL2]     | Intermediate shipping address - line two [optional field]                                                                                                             |
| GLN                     | Global Location Number [optional field]<br><br>GLN is a number that enables, among other things, the identification of physical or functional units within a company. |

Diagram 68. Structure of the WysylkaDo element for Transport

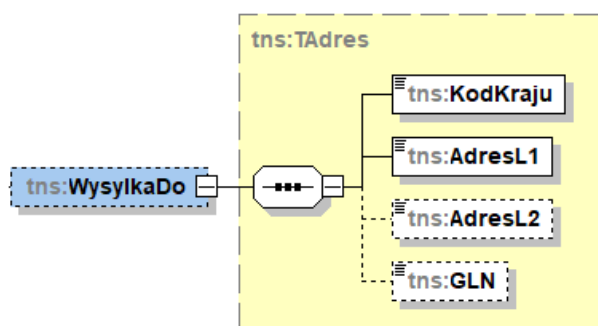


Table 68. Description of the structure of the WysylkaDo element for Transport

| Field name              | Field description                                                                                                                                                     |
|-------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| KodKraju [Country code] | Country code                                                                                                                                                          |
| AdresL1 [AddressL1]     | Address of the destination to which the goods are delivered - line one                                                                                                |
| AdresL2 [AddressL2]     | Address of the destination to which the goods are delivered - line two [optional field]                                                                               |
| GLN                     | Global Location Number [optional field]<br><br>GLN is a number that enables, among other things, the identification of physical or functional units within a company. |

Example 28. How to fill in the Warunki Transakcji element for Fa

#### Facts:

A VAT taxpayer orders goods from another Polish taxpayer on 15 September 2026 (order number ZAM/182/2026). The subject of the transaction (and of the transport) is 2000 hair dryers, which, for the purpose of transport, are packed in 50 cardboard boxes (40 items in each box).

The transport (by road) starts on 25 September 2026 at 07:34 in Katowice (11-111, ul. Zielona 5), and the delivery date is 25 September 2026 at 21:40, Gdynia (22-222, ul. Szara 25). During the transport, the goods are reloaded in Łódź (55-555, ul. Niebieska 27 - warehouse "B").

Carrier Jan Nowak (NIP 9999999999, ul. Pomarańczowa 12, 33-333 Gliwice) performs the transport based on the transport order no. TR/09/26.

In this case, the seller, when issuing the invoice, can fill in the WarunkiTransakcji element as follows:

| Field name                                                                                                                           |                                                            | How to fill in                        |
|--------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|---------------------------------------|
| Fa/WarunkiTransakcji/Zamowienia<br>[Fa/Transaction/Order terms]                                                                      | DataZamowienia [Order date]                                | 2026-09-15                            |
|                                                                                                                                      | DodatkowyOpis [Order number]                               | ZAM/182/2026                          |
| Fa/WarunkiTransakcji/Transport<br>[Fa/Transaction/Transport terms]                                                                   | RodzajTransportu [Transport type]                          | 3                                     |
| Fa/WarunkiTransakcji/Transport/<br>Przewoznik/DaneIdentyfikacyjne<br>[Fa/Transaction<br>Terms/Transport/Carrier/Identification data] | NIP [Tax Identification Number]                            | 9999999999                            |
|                                                                                                                                      | Nazwa [Name]                                               | Jan Nowak                             |
| Fa/WarunkiTransakcji/Transport/<br>Przewoznik/AdresPrzewoznika<br>[Fa/Transaction<br>Terms/Transport/Carrier/Carrier's address]      | KodKraju [Country code]                                    | PL                                    |
|                                                                                                                                      | AdresL1 [AddressL1]                                        | ul. Pomarańczowa 12<br>33-333 Gliwice |
| Fa/WarunkiTransakcji/Transport                                                                                                       | NrZleceniaTransportu [Transport order number]              | TR/09/26                              |
|                                                                                                                                      | OpisLadunku [Cargo description]                            | 4                                     |
|                                                                                                                                      | JednostkaOpakowania [Packing unit]                         | 1 cardboard box/40 pieces             |
|                                                                                                                                      | DataGodzRozpTransportu [Transport start date and time]     | 2026-09-25T07:34:00Z                  |
|                                                                                                                                      | DataGodzZakTransportu [Transport completion date and time] | 2026-09-25T21:40:00Z                  |
| Fa/WarunkiTransakcji/Transport/<br>WyslkaZ [Fa/Transaction<br>Terms/Transport/Shipment from]                                         | KodKraju [Country code]                                    | PL                                    |
|                                                                                                                                      | AdresL1 [AddressL1]                                        | ul. Zielona 5<br>11-111 Katowice      |
| Fa/WarunkiTransakcji/Transport/<br>WyslkaPrzez [Fa/Transaction<br>Terms/Transport/Shipment via]                                      | KodKraju [Country code]                                    | PL                                    |
|                                                                                                                                      | AdresL1 [AddressL1]                                        | ul. Niebieska 27<br>55-555 Łódź       |
|                                                                                                                                      | AdresL2 [AddressL2]                                        | Warehouse "B"                         |
| Fa/WarunkiTransakcji/Transport/<br>WyslkaDo [Fa/Transaction<br>Terms/Transport/Shipment to]                                          | KodKraju [Country code]                                    | PL                                    |
|                                                                                                                                      | AdresL1 [AddressL1]                                        | ul. Szara 25<br>22-222 Gdynia         |

## Zamowienie element for Fa

The conditional element Zamówienie refers to the order or contract referred to in Article 106f(1)(4) of the Act (for advance invoices). It shall be filled in the currency in which the advance invoice was issued.

In the case of a corrective invoice for an advance invoice, the differences resulting from the correction of individual items of the order or contract or the data of the corrected items according to the status before and after the correction should be shown as separate rows, if the correction concerns the value of the order or the contract. In the case of corrective invoices for advance invoices, if the correction does not concern the value of the order or contract and at the same time changes the tax base or tax, a pre-correction entry and a post-correction entry should be made to confirm that there has been no change in the value of the given item.

Diagram 69. Structure of the Zamowienie element for Fa

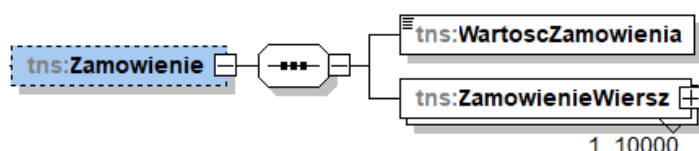


Table 69. Description of the structure of the Zamowienie element for Fa

| Field name                      | Field description                                                                                                                                                   |
|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| WartoscZamowienia [Order Value] | Value of order or contract including tax amount<br><br>The total value of the fields P_11NettoZ and P_11VatZ (including all the rows of the order) must be entered. |
| ZamowienieWiersz [Order Row]    | Element containing the detailed items of the order or contract in the currency in which the advance invoice was issued<br><br>Maximum number of occurrences: 10,000 |

Diagram 70. Structure of the ZamowienieWiersz element for Zamowienie (from the NrWierszaZam field to the PKOBZ field)

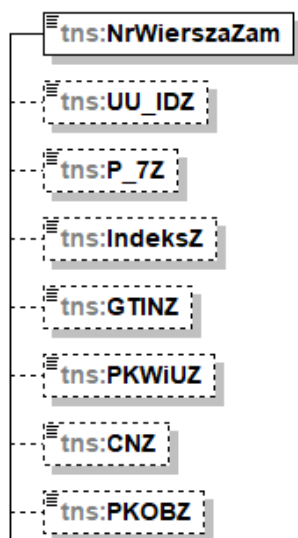


Table 70. Description of the structure of the ZamowienieWiersz element for Zamowienie (from the NrWierszaZam field to the PKOBZ field)

| Field name                         | Field description                                                                                                                                                                                                                                                                                                                                                                                     |
|------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| NrWierszaZam [Order Row No.]       | <p>Consecutive number of the order or contract row</p> <p>The consecutive number of the order or contract row is provided</p> <p><i>Example:</i><br/> <i>In the case of an invoice documenting the receipt of an advance payment for two different goods, for the first order row, the NrWierszaZam field equals "1", and for the second order row, the NrWierszaZam field equals "2" (etc.).</i></p> |
| UU_IDZ [Universal Unique Order ID] | <p>Universal unique number of the order or contract row [optional field].</p> <p>A text field containing a universal, unique data identifier to unambiguously identify an order or contract row. The desired uniqueness of the UU_IDZ field is uniqueness for a given taxpayer or a given system used by a given taxpayer.</p>                                                                        |
| P_7Z                               | <p>Name (type) of goods or service [conditional field].</p> <p>The name (type) of the goods or service that is the subject of the order or contract is provided.</p>                                                                                                                                                                                                                                  |

|                                               |                                                                                                                                                                                                                                                                                                        |
|-----------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                               | Maximum number of characters: 512                                                                                                                                                                                                                                                                      |
| IndeksZ [Order Index]                         | <p>Field for entering the internal code of the ordered goods or service assigned by the taxpayer or an additional description of the ordered goods or service [optional field].</p> <p>Maximum number of characters: 50</p>                                                                            |
| GTINZ [Global Trade Item Number of the Order] | <p>Global Trade Item Number [optional field].</p> <p>GTIN is a number that allows the identification of goods and services worldwide, it is the digital equivalent of the EAN code.</p> <p>The digital GTIN code of the goods or service that is the subject of the order or contract is provided.</p> |
| PKWiUZ [PKWiUZ of the Order]                  | <p>Symbol of the Polish Classification of Goods and Services (PKWiUZ) [optional field].</p> <p>Currently, the 2015 Polish Classification of Goods and Services is used for VAT purposes.</p>                                                                                                           |
| CNZ [CN of the Order]                         | <p>Combined Nomenclature symbol [optional field]</p> <p>The Combined Nomenclature (CN) symbol is provided.</p>                                                                                                                                                                                         |
| PKOBZ [PKOB of the Order]                     | <p>Symbol of the Polish Classification of Types of Constructions (PKOB) [optional field].</p> <p>The symbol of the Polish Classification of Types of Constructions is provided.</p>                                                                                                                    |

Diagram 71. Structure of the ZamowienieWiersz element for Zamowienie (from the P\_8AZ field to the P\_12Z\_XII field)

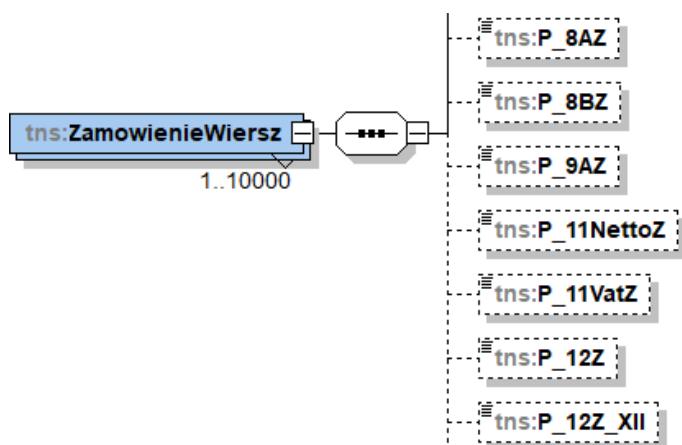


Table 71. Description of the structure of the ZamowienieWiersz element for Zamowienie (from the P\_8AZ field to the P\_12Z\_XII field)

| Field name | Field description                                                                                                                                                                                                                                                                                                                                                                                                     |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| P_8AZ      | Measure of ordered goods or scope of service [conditional field].                                                                                                                                                                                                                                                                                                                                                     |
| P_8BZ      | Quantity of ordered goods or scope of service [conditional field].                                                                                                                                                                                                                                                                                                                                                    |
| P_9AZ      | Net unit price of the ordered goods or service [optional field].<br><br>Maximum number of decimal places: 8                                                                                                                                                                                                                                                                                                           |
| P_11NettoZ | Value of the ordered goods or service excluding tax amount [conditional field].                                                                                                                                                                                                                                                                                                                                       |
| P_11VatZ   | Tax amount on the ordered goods or service [conditional field].                                                                                                                                                                                                                                                                                                                                                       |
| P_12Z      | Tax rate [conditional field]:<br>- "23" - in case of 23% rate<br>- "22" - in case of 22% rate<br>- "8" - in case of 8% rate<br>- "7" - in case of 7% rate<br>- "5" - in case of 5% rate<br>- "4" - in case of 4% rate<br>- "3" - in case of 3% rate<br>- "0 KR" – in the case of 0% rate for the sale of goods and the provision of services in the (territory of the) country (with the exception of ICS and export) |

|           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|           | <ul style="list-style-type: none"> <li>- "O WDT" - in case of 0% rate for intra-Community Supply (ICS) of goods</li> <li>- "O EX" - in case of 0% rate for export of goods</li> <li>- "zw" in case of tax exemption</li> <li>- "oo" - in case of a reverse charge in domestic trade</li> <li>- "np I" - in the case of supplies of goods and provision of services outside the (territory of the) country which are not subject to taxation, excluding the transactions referred to in Article 100(1)(4) of the Act and the OSS</li> <li>- "np II" - in case of provision of services referred to in Article 100(1)(4) of the Act which is not subject to taxation in the country.</li> </ul> <p>The tax rate applicable to the ordered goods or service must be indicated.</p> <p><b>Note!</b><br/>The indication "oo" refers to transactions subject to reverse charge in domestic trade.<br/>However, in the case of invoices documenting transactions with a foreign entity, where the place of taxation is a country other than Poland, and the purchaser of the goods or services is obliged to settle the VAT or similar tax in the country of taxation, the indication "np. I" or "np. II" shall be used (and not "oo").</p> <p><b>Note!</b><br/>The rate dictionaries in the fields P_12 (in the FaWiersz element) and P_12Z (in the Zamowienie element) are identical. However, it should be remembered that in the case of ICS, the advance payment is not documented by an invoice and does not give rise to tax liability. In practice, therefore, the "O WDT" rate will not be used for advance invoices.</p> |
| P_12Z_XII | <p>VAT rate in the case referred to in Section XII in Chapter 6a of the Act [conditional field].</p> <p>The VAT rate applicable to the subject of the order shall be indicated where an advance invoice is issued by a taxpayer identified in the country for the EU OSS procedure.</p> <p><a href="#">A Database of tax rates in other EU countries</a> is available on the European Commission website.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |

Diagram 72. Structure of the ZamowienieWiersz element for Zamowienie (from the P\_12Z\_Zal\_15 field to the StanPrzedZ field)

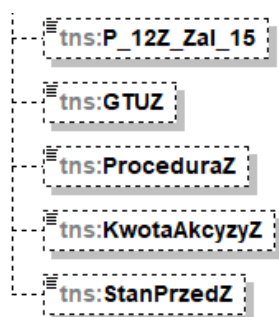


Table 72. Description of the structure of the ZamowienieWiersz element for Zamowienie (from the P\_12Z\_Zal\_15 field to the StanPrzedZ field)

| Field name   | Field description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| P_12Z_Zal_15 | <p>Flag for goods or services listed in Annex 15 to the Act [optional field].</p> <p>A value of "1" is entered where the order or contract item relates to goods or services listed in Annex 15 to the Act (irrespective of whether the advance payment is subject to the mandatory split payment mechanism).</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| GTUZ         | <p>Designation relating to the supply of goods and provision of services which are the subject of an order or contract [optional field].</p> <p>The following values may be entered:</p> <ul style="list-style-type: none"> <li>- "GTU_01" - in case of the supply of goods referred to in Art. 10 sec. 3 item 1(a) of the Regulation on JPK_VAT with declaration.</li> </ul> <p>The symbol "GTU_01" indicates the line of the order or contract relating to the supply of alcoholic drinks with an alcohol content exceeding 1.2%, beer, and alcoholic drinks which are a mixture of beer and non-alcoholic drinks and have an alcohol content exceeding 0.5% (CN 2203 to 2208).</p> <ul style="list-style-type: none"> <li>- "GTU_02" - in case of the supply of goods referred to in Art. 10 sec. 3 item 1(b) of the Regulation on JPK_VAT with declaration.</li> </ul> <p>The symbol 'GTU_02' indicates the line of the order or contract relating to the supply of goods referred to in Article 103(5aa) of the Act.</p> |

|  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|--|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  | <p>- "GTU_03" - in case of the supply of goods referred to in Art. 10 sec. 3 item 1(c) of the Regulation on JPK_VAT with declaration.</p> <p>The symbol "GTU_03" refers to the line of the order or contract relating to the supply of heating oils not covered by Art. 10 sec. 3 item 1(b), lubricating oils and other oils (CN codes 2710 19 71 to 2710 19 83 and CN codes 2710 19 87 to 2710 19 99, excluding plastic lubricants classified under CN code 2710 19 99), lubricating oils (CN 2710 20 90) and lubricating preparations (CN 3403, excluding plastic lubricants covered by this heading).</p> <p>- "GTU_04" - in case of the supply of goods referred to in Art. 10 sec. 3 item 1(d) of the Regulation on JPK_VAT with declaration.</p> <p>The symbol "GTU_04" denotes the line of the order or contract relating to the supply of tobacco products, dried tobacco, electronic cigarette liquid and novelty products, within the meaning of the excise duty regulations.</p> <p>- "GTU_05" - in case of the supply of goods referred to in Art. 10 sec. 3 item 1(e) of the Regulation on JPK_VAT with declaration.</p> <p>The symbol "GTU_05" denotes the line of the order or contract relating to the supply of waste - only as specified in items 79 to 91 of Annex 15 to the Act.</p> <p>- "GTU_06" - in case of the supply of goods referred to in Art. 10 sec. 3 item 1(f) of the Regulation on JPK_VAT with declaration.</p> <p>The symbol "GTU_06" denotes the line of the order or contract relating to the supply of electronic equipment and parts and materials for the same, only as specified in items 7, 8, 59-63, 65, 66, 69 and 94-96 of Annex 15 to the Act, and the stretch film specified in item 9 thereof.</p> <p>- "GTU_07" - in case of the supply of goods referred to in Art. 10 sec. 3 item 1(g) of the Regulation on JPK_VAT with declaration.</p> |
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|  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|--|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  | <p>The symbol "GTU_07" indicates the line of the order or contract relating to the supply of vehicles and parts (CN 8701 to 8708).</p> <p>- "GTU_08" - in case of the supply of goods referred to in Art. 10 sec. 3 item 1(h) of the Regulation on JPK_VAT with declaration.</p> <p>The symbol "GTU_08" denotes the line of the order or contract relating to the supply of precious and base metals - only as specified in items 1 and 1a of Annex 12 to the Act and in items 12-25, 33-40, 45, 46, 56 and 78 of Annex 15 to the Act.</p> <p>- "GTU_09" - supply of goods referred to in Art. 10 sec. 3 item 1(i) of the Regulation on JPK_VAT with declaration.</p> <p>The symbol "GTU_09" denotes the line of the order or contract concerning the supply of medicinal products, foods for particular nutritional uses and medical devices - only covered by the notification obligation referred to in Article 37av(1) of the Act of 6 September 2001 – Pharmaceutical Law<sup>11</sup>.</p> <p>- "GTU_10" - in case of the supply of goods referred to in Art. 10 sec. 3 item 1(j) of the Regulation on JPK_VAT with declaration.</p> <p>The symbol "GTU_10" denotes the line of the order or contract relating to the supply of buildings, structures, land as well as parts thereof and interests in ownership, including the disposal of rights referred to in Article 7 sec. 1 of the Act.</p> <p>- "GTU_11" - in case of the provision of services referred to in Art. 10 sec. 3 item 2(a) of the Regulation on JPK_VAT with declaration.</p> <p>The symbol "GTU_11" denotes the line of the order or contract relating to the provision of services for the transfer of greenhouse gas emission allowances referred to in the Act of 12 June 2015 on the greenhouse gas emission allowance trading scheme<sup>12</sup>.</p> |
|--|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

<sup>11</sup> Dz. U. /Journal of Laws/ of 2024, item 686 as amended.

<sup>12</sup> Dz. U. /Journal of Laws/ of 2024, item 1505, as amended.

|                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                              | <p>- "GTU_12" - in case of the provision of services referred to in Art. 10 sec. 3 item 2(b) of the Regulation on JPK_VAT with declaration.</p> <p>The "GTU_12" symbol refers to an order or contract line for the provision of intangible services, exclusively: consulting, including legal and tax consulting and management consulting (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, 74.90.19), in the field of accounting and financial auditing (PKWiU 69.20.1, 69.20.2), legal (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), central companies (PKWiU 70.1), marketing or advertising (PKWiU 73.1), market and public opinion research (PKWiU 73.2), scientific research and development (PKWiU 72) and non-school forms of education (PKWiU 85.5).</p> <p>- "GTU_13" - in case of the provision of services referred to in Art. 10 sec. 3 item 2(c) of the Regulation on JPK_VAT with declaration.</p> <p>The symbol "GTU_13" denotes the line of the order or contract relating to the provision of transport and warehouse management services (PKWiU 49.4, 52.1).</p> |
| ProceduraZ [Order Procedure] | <p>Designation of the procedure for the goods or services which are the subject of the order or contract in question [optional field].</p> <p>The following values may be entered:</p> <p>- "WSTO_EE" - in case of the procedure referred to in Art. 10 sec. 4 item 2(a) of the Regulation on JPK_VAT with declaration.</p> <p>The symbol "WSTO_EE" denotes the line of the order or contract relating to the intra-Community distance sale of goods which, at the time when their dispatch or transport begins, are located in the country, and the supply of telecommunications, broadcasting and electronic services referred to in Article 28k of the Act to persons who are not taxpayers and who have their registered office, permanent place of residence or place</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |

|  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|--|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  | <p>of stay in the territory of a Member State other than the country.</p> <p>- "IED" - in case of the procedure referred to in Art. 10 sec. 4 item 2(b) of the Regulation on JPK_VAT with declaration.</p> <p>The symbol "IED" denotes the line of the order or contract relating to the supply of goods referred to in Article 7a(1) and (2) of the Act, made by a taxpayer facilitating that supply who does not use the special procedure referred to in Section XII in Chapter 6a or 9 of the Act or in the corresponding regulations, for which the place of supply is the country.</p> <p>- "TT_D" - in case of the procedure referred to in Art. 10 sec. 4 item 5 of the Regulation on JPK_VAT with declaration.</p> <p>The symbol "TT_D" denotes the line of the order or contract relating to the supply of goods outside the country carried out by the second taxpayer in the sequence, in a triangular transaction under the simplified procedure referred to in Section XII, Chapter 8 of the Act.</p> <p>- "B_SPV" - in case of the procedure referred to in Art. 10 sec. 4 item 10 of the Regulation on JPK_VAT with declaration.</p> <p>The symbol "B_SPV" denotes the line of the order or contract relating to the transfer of a single-purpose voucher made by a taxpayer acting in their own name, taxed in accordance with Article 8a sec. 1 of the Act.</p> <p>- "B_SPV_DOSTAWA" - in case of the procedure referred to in Art. 10 sec. 4 item 11 of the Regulation on JPK_VAT with declaration.</p> <p>The symbol "B_SPV_DOSTAWA" denotes the line of the order or contract relating to the supply of goods and provision of services, to which the single-purpose voucher relates, to the taxable person who issued the voucher in accordance with Article 8a sec. 4 of the Act.</p> |
|--|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                    | <p>- "B_MPV_PROWIZJA" - in case of the procedure referred to in Art. 10 sec. 4 item 12 of the Regulation on JPK_VAT with declaration.</p> <p>The symbol "B_MPV_PROWIZJA" denotes the line of the order or contract relating to the provision of intermediation services and other services relating to the transfer of a multi-purpose voucher, taxed in accordance with Article 8b sec. 2 of the Act.</p>                                                                                                                                                                                                                                        |
| KwotaAkcyzyZ [Order Excise Amount] | Amount of excise duty included in the price of the goods [optional field]                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| StanPrzedZ [Order Status Before]   | <p>Flag of status before correction [optional field].</p> <p>A "1" shall be entered in the case of a corrective invoice for an invoice documenting the receipt of payment or part thereof before the activity has taken place and an invoice issued in connection with Article 106f sec. (4) of the Act (corrective invoice for an advance invoice), where the correction relates to the data shown in the items of the order and is made by showing the data before the correction and after the correction as separate lines with separate numbering and when it is confirmed that there has been no change in the value of the given item.</p> |

#### Example 29. How to fill in the ZamowienieWiersz element for Zamowienie

##### Facts:

A VAT taxpayer has received an advance payment for:

- the supply of a single-family house with a floor area of 80 m<sup>2</sup> (PKOB 1110), taxed at 8% tax rate (value: PLN 600,000 net + PLN 48,000 VAT), and
- the supply of furnishings: 2 chests of drawers (value of 1 unit: PLN 1,000 net + PLN 230 VAT) and 2 sofas (value of 1 unit: PLN 2,000 net + PLN 460 VAT), taxed at 23% tax rate,

The total value of the order (gross) is therefore PLN 655,380.

When issuing an advance invoice, the taxpayer, in addition to the data referred to in Article 106f sec. 1 items 1-3 of the Act, shall also indicate on the invoice the data concerning the order (Article 106f sec. 1 item 4 of the Act):

The line concerning the order for a single-family house can be filled in as follows:

| Field name                         |                           | How to fill in      |
|------------------------------------|---------------------------|---------------------|
| Fa/Zamowienie/<br>ZamowienieWiersz | NrWierszaZam              | 1                   |
|                                    | P_7Z                      | Single-family house |
|                                    | PKOBZ [PKOB of the Order] | 1110                |
|                                    | P_8AZ                     | Pcs.                |
|                                    | P_8BZ                     | 1                   |
|                                    | P_9AZ                     | 600000              |
|                                    | P_11NettoZ                | 600000              |
|                                    | P_11VatZ                  | 48000               |
|                                    | P_12Z                     | 8                   |
|                                    | GTUZ                      | GTU_10              |

It is worth noting that in order to indicate the square meterage of a single-family house, the DodatkowyOpis element found in the Fa element can be used:

| Field name                                   |                         | How to fill in    |
|----------------------------------------------|-------------------------|-------------------|
| Fa/DodatkowyOpis<br>[Additional description] | NrWiersza [Line number] | 1                 |
|                                              | Klucz [Key]             | Usable area       |
|                                              | Wartosc [Value]         | 80 m <sup>2</sup> |

The line concerning the order of 2 chests of drawers can be filled in as follows:

| Field name                         |              | How to fill in   |
|------------------------------------|--------------|------------------|
| Fa/Zamowienie/<br>ZamowienieWiersz | NrWierszaZam | 2                |
|                                    | P_7Z         | Chest of drawers |
|                                    | P_8AZ        | Pcs.             |
|                                    | P_8BZ        | 2                |
|                                    | P_9AZ        | 1000             |
|                                    | P_11NettoZ   | 2000             |
|                                    | P_11VatZ     | 460              |
|                                    | P_12Z        | 23               |

The row for ordering 2 sofas can be filled in as follows:

| Field name                         |              | Field content |
|------------------------------------|--------------|---------------|
| Fa/Zamowienie/<br>ZamowienieWiersz | NrWierszaZam | 3             |
|                                    | P_7Z         | Sofa          |
|                                    | P_8AZ        | Pcs.          |
|                                    | P_8BZ        | 2             |
|                                    | P_9AZ        | 2000          |
|                                    | P_11NettoZ   | 4000          |
|                                    | P_11VatZ     | 920           |
|                                    | P_12Z        | 23            |

The value of the order (in this case PLN 655,380) is entered in the field Fa/Zamowienie/WartoscZamowienia.

### Stopka for FA(3)

#### Structure of the Stopka element for FA(3)

Diagram 73. Structure of the Stopka element for FA(3)

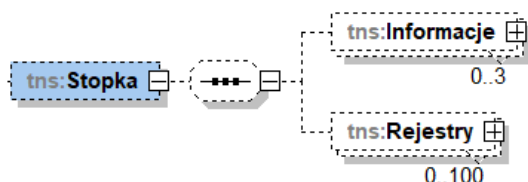


Table 73. Description of the structure of the Stopka element for FA(3)

| Field name               | Field description                                                                                                                                   |
|--------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|
| Informacje [Information] | Element containing the other data on the invoice (invoice footer) [optional element].<br><br>Maximum number of occurrences: 3                       |
| Rejestry [Registers]     | Element containing entity or group of entity numbers in other registers and databases [optional element].<br><br>Maximum number of occurrences: 100 |

Diagram 74. Structure of the Informacje element for Stopka

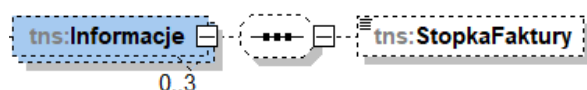


Table 74. Description of the structure of the Informacje element for Stopka

| Field name                    | Field description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|-------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| StopkaFaktury [FooterInvoice] | <p>Field containing the other data on the invoice [optional field].</p> <p>In the footer of the invoice, it is possible to include, for example, a thank you for the purchase, an invitation for further cooperation, a discount code to be used for future purchases, the opening hours of the point of sale, the operating hours of the hotline/customer service, a link (in text form only) to the return form, a link (in text form only) to the complaint form, marketing information, a GDPR statement, the value of the share capital, etc.</p> <p>Maximum number of characters: 3500</p> |

Diagram 75. Structure of the Rejestry element for Stopka

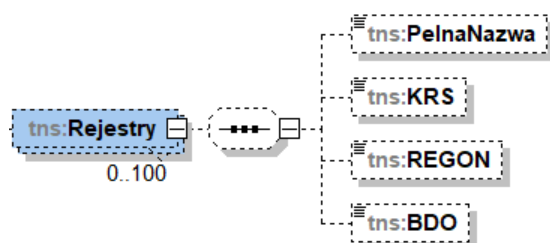


Table 75. Description of the structure of the Rejestry element for Stopka

| Field name                           | Field description                                                                                                                                                                                                                                                                      |
|--------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| PełnaNazwa [FullName]                | Full name of the entity for which the KRS/REGON/BDO number is indicated [optional field].                                                                                                                                                                                              |
| KRS [National Court Register Number] | <p>KRS number [optional field].</p> <p>KRS number is the number in the National Court Register. The National Court Register is a centralised IT database consisting of three separate registers:</p> <ul style="list-style-type: none"> <li>- the Register of Entrepreneurs</li> </ul> |

|                                           |                                                                                                                                                                                                                                                                                               |
|-------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                           | <ul style="list-style-type: none"> <li>- the Register of Associations, Other Social and Professional Organisations, Foundations and Public Health Care Centres.</li> <li>- the Register of Insolvent Debtors.<sup>13</sup></li> </ul>                                                         |
| REGON [National Business Registry Number] | <p>REGON number [optional field].</p> <p>The REGON number is a unique number assigned to national businesses and local units of these businesses in the National Business Registry (REGON), with no hidden or overt significant character, determining the characteristics of the entity.</p> |
| BDO [Waste Database Number]               | <p>BDO number [optional field].</p> <p>The BDO number is the registration number in the Waste Database. The BDO register is a register of entities marketing products, packaged products and managing waste.</p>                                                                              |

Example 30. How to fill in the StopkaFaktury element for Informacje

| Field name        |               | How to fill in                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|-------------------|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Stopka/Informacje | StopkaFaktury | <p>Thank you very much for shopping with us. Use the code "WINTER_SALE" from 10.12.2026. to 17.12.2026 when ordering goods in our online shop to pay 30% less for all Christmas decorations, gift packaging and toys!</p> <p>Would you like to return goods, make a complaint, give feedback on the quality of our service, or get additional information on current deals? Call our hotline (phone: 801 055 055) – our consultants are available 5 days a week from 8:00 a.m. to 6:00 p.m. We look forward to hearing from you!</p> |

Example 31. How to fill in the Stopka element for FA(3)

| Field name        |               | How to fill in                |
|-------------------|---------------|-------------------------------|
| Stopka/Informacje | StopkaFaktury | Share capital: PLN 50,000,000 |
| Stopka/Rejestr    | PelnaNazwa    | XYZ Sp. z o. o.               |

<sup>13</sup> Source: <https://www.gov.pl/web/sprawiedliwosc/ogolne-informacje-o-krajowym-rejestrze-sadowym>

|  |       |            |
|--|-------|------------|
|  | KRS   | 0000111111 |
|  | REGON | 011111111  |

### Zalacznik for FA(3)

#### Structure of the Zalacznik element for FA(3)

The logical structure of the e-Invoice has been expanded to include an additional, optional element "Zalacznik". Accordingly, as of 1 February 2026, a taxpayer may issue and send to KSeF structured invoices or invoices referred to in Article 106nda(1), Article 106nf(1) and Article 106nh(1) of the Act, with an attachment being an integral part of the invoice, where such invoices relate to activities with a complex number of data concerning units of measurement and quantity (number) of goods delivered or services provided or net unit prices.

The intention to issue and send invoices with an attachment to KSeF requires prior notification via the e-Tax Office (<https://urzadskarbowy.gov.pl>). The functionality will be available from 1 January 2026.

#### NOTE

The invoice attachment serves to present tax-related data. It should only contain the data referred to in Article 106e of the Act, or data closely related to this data.

This means that data of a typically commercial, marketing/advertising or business nature should not be included, for example:

- price lists, warranty conditions, user manuals,
- orders, contracts, agreements, annexes to agreements, acceptance reports,
- information on promotions and sales, advertising material, individual offers, newsletters.

**If the attachment is used in violation of the rules, the right to issue and send invoices with the attachment to KSeF will be revoked.**

Diagram 76. Structure of the Zalacznik element for FA(3)

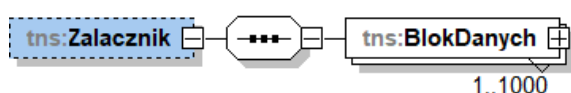


Table 76. Description of the structure of the Zalacznik element for FA(3)

| Field name              | Field description                                                                           |
|-------------------------|---------------------------------------------------------------------------------------------|
| BlokDanych [Data Block] | Details of the invoice attachment (data blocks)<br><br>Maximum number of occurrences: 1,000 |

Diagram 77. Structure of the BlokDanych element for Zalacznik

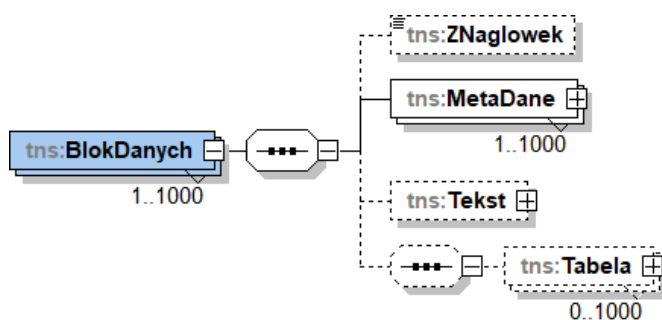


Table 77. Structure of the structure of the BlokDanych element for Zalacznik

| Field name                    | Field description                                                                                                                                                                                                                                                                                                                             |
|-------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ZNaglowek [Attachment Header] | Header of data block [optional field].<br><br>The header of the data block in question is given.<br><br>Maximum number of characters: 512                                                                                                                                                                                                     |
| MetaDane [MetaData]           | Descriptive data of a data block<br><br>Descriptive data characterising the data block in question (composed of the complex-type ZKlucz and ZWartosc) is provided.<br><br>Maximum number of occurrences: 1,000                                                                                                                                |
| Tekst [Text]                  | Text part of a data block [optional element].<br><br>The Tekst element contains the text part of the data block consisting of paragraphs.                                                                                                                                                                                                     |
| Tabela [Table]                | Data table [optional element].<br><br>The Tabela element makes it possible to reflect, in the form of an xml file, logically organised data which are normally presented in tabular form (concerning, for example, the electricity consumption for a given electricity supply point).<br><br>Maximum number of tables in one data block: 1000 |

Diagram 78. Structure of the MetaDane element for BlokDanych

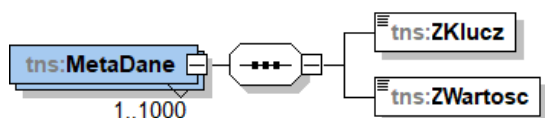


Table 78. Description of the structure of the MetaDane element for BlokDanych

| Field name                  | Field description                                                                                                                                                                                                                                      |
|-----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ZKlucz [Attachment Key]     | <p>Key for an undefined field that is a complex-type element "key-value"</p> <p>The name of the field designed to show the metadata of the data block is provided. The name is indicated by the taxpayer.</p> <p>Maximum number of characters: 256</p> |
| ZWartosc [Attachment Value] | <p>The value of a field that is a complex-type element "key-value"</p> <p>The value of the field designed to show the metadata of the data block is provided. The value is specified by the taxpayer.</p> <p>Maximum number of characters: 256</p>     |

Diagram 79. Structure of the Tekst element for BlokDanych

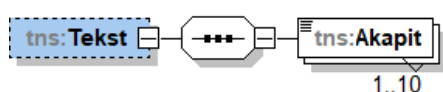


Table 79. Description of the structure of the Tekst element for BlokDanych

| Field name         | Field description                                                                                                                             |
|--------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|
| Akapit [Paragraph] | <p>Paragraph constituting the text part of a data block</p> <p>Maximum number of characters: 512</p> <p>Maximum number of occurrences: 10</p> |

Diagram 80. Structure of the Tabela element for BlokDanych

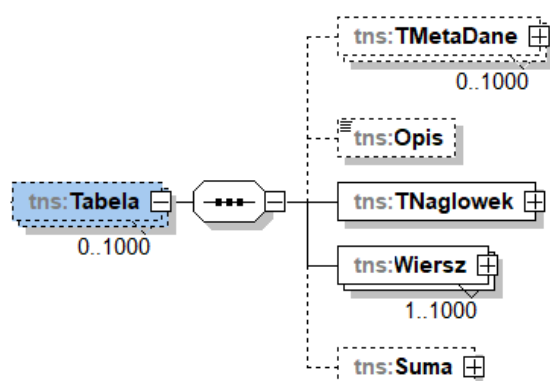


Table 80. Description of the structure of the Tabela element for BlokDanych

| Field name               | Field description                                                                                                                                                                                                                                         |
|--------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| TMetaDane [TMetaData]    | <p>Descriptive data concerning the table [optional element].</p> <p>Descriptive data (metadata) characterising the given data table (composed of the complex-type TKlucz and TWartosc) shall be provided.</p> <p>Maximum number of occurrences: 1,000</p> |
| Opis [Description]       | <p>Description of the table [optional field].</p> <p>A description regarding the data table in question is provided.</p> <p>Maximum number of characters: 512</p>                                                                                         |
| TNaglowek [Table Header] | <p>Table header</p> <p>The TNaglowek element consists of the cells that constitute the content of the data table header (i.e. the names of the individual columns of the data table and the types of data contained in them).</p>                         |
| Wiersz [Row]             | <p>Rows of the table</p> <p>The Wiersz element shall consist of cells representing the content of the individual rows of the data table.</p> <p>Maximum number of rows per table: 1000</p>                                                                |
| Suma [Sum]               | <p>Table summaries [optional element].</p>                                                                                                                                                                                                                |

|  |                                                                         |
|--|-------------------------------------------------------------------------|
|  | The Suma element provides a summary of the data presented in the table. |
|--|-------------------------------------------------------------------------|

Diagram 81. Structure of the TMetaDane element for Tabela

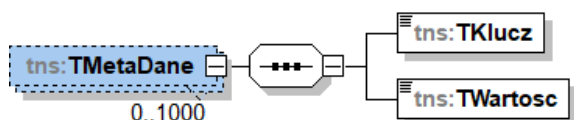


Table 81. Description of the structure of the TMetaDane element for Tabela

| Field name             | Field description                                                                                                                                                                                                                                      |
|------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| TKlucz [Table Key]     | <p>Key for an undefined field that is a complex-type element "key-value"</p> <p>The name of the field designed to show the metadata of the data table is provided. The name is indicated by the taxpayer.</p> <p>Maximum number of characters: 256</p> |
| TWartosc [Table Value] | <p>The value of a field that is a complex-type element "key-value"</p> <p>The value of the field designed to show the metadata of the data table is provided. The value is specified by the taxpayer.</p> <p>Maximum number of characters: 256</p>     |

Diagram 82. Structure of the TNaglowek element for Tabela

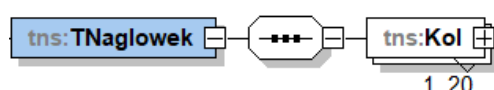


Table 82. Description of the structure of the TNaglowek element for Tabela

| Field name | Field description                                                                                                                       |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------|
| Kol [Col]  | <p>Column headers</p> <p>The headers of the individual columns of the data table and the types of data in each column are specified</p> |

|  |                                                               |
|--|---------------------------------------------------------------|
|  | Maximum number of occurrences (i.e. columns in the table): 20 |
|--|---------------------------------------------------------------|

Diagram 83. Structure of the Kol element for TNaglowek

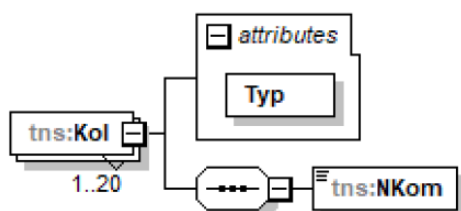


Table 83. Description of the structure of the Kol element for TNaglowek

| Field name   | Field description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|--------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Typ [Type]   | <p>Data type in the table header (individual columns of the table).</p> <p>The following values may be entered:</p> <ul style="list-style-type: none"> <li>- "date" - where the data column contains "date" data type</li> <li>- "datetime" - where the data column contains "date and time" data type</li> <li>- "dec" - where the data column contains "number with decimal places" data type</li> <li>- "int" - where the data column contains "integer number" data type</li> <li>- "time" - where the data column contains "time" data type</li> <li>- "txt" - where the data column contains "text" data type</li> </ul> |
| NKom [HCell] | <p>Cell content</p> <p>The content of the cell which is the header of the relevant column in the data table is provided.</p> <p>Maximum number of characters: 256</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                          |

Diagram 84. Structure of the Wiersz element for Tabela

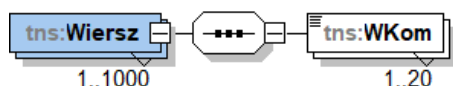


Table 84. Description of the structure of the Wiersz element for Tabela

| Field name   | Field description                                                                                                                                  |
|--------------|----------------------------------------------------------------------------------------------------------------------------------------------------|
| WKom [RCell] | <p>Table row cells</p> <p>The content of the individual cells within a given table row is provided.</p> <p>Maximum number of cells per row: 20</p> |

Diagram 85. Structure of the Suma element for Tabela

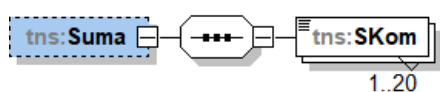


Table 85. Description of the structure of the Suma element for Table

| Field name   | Field description                                                                                                                                                            |
|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| SKom [SCell] | <p>Table summary cells</p> <p>The content of the individual cells of the data table summary is provided.</p> <p>Maximum number of occurrences (cells in the summary): 20</p> |

Example 32. How to fill in the Zalacznik element for FA

Facts:

A VAT taxpayer issues an invoice documenting the supply of gas. The invoice contains complex data in terms of net unit price, measure, and quantity. The invoice relates to two supply points and therefore the taxpayer, in addition to completing the main part of the invoice, also includes details of the gas consumption at each supply point in an attachment to the invoice, which forms an integral part of the invoice xml file.

The content of the invoice attachment shall be as follows:

**Settlement of supply point no. 1****Settlement period: 10.03.2026 – 09.05.2026****Supply point no.:** PP/001**Supply point address:** ul. Szara 1a/2, 00-000 Warszawa

Fuel gas consumption in the current settlement period is 100 m3. Fuel gas consumption in the corresponding settlement period in the previous year was 98 m3.

| Charges                   | Tariff group | Date from  | Date to    | Initial consumption [m³] | Final consumption [m³] | Consumption [m³] | Conversion rate | Quantity (number) | Unit of measurement | Unit price net [PLN] | VAT [%] | Net value [PLN] |
|---------------------------|--------------|------------|------------|--------------------------|------------------------|------------------|-----------------|-------------------|---------------------|----------------------|---------|-----------------|
| Subscription fee          | W-3.12T      | 10.03.2026 | 09.05.2026 | -                        | -                      | -                | -               | 2                 | month(s)            | 9.75                 | 23      | 19.50           |
| Fuel gas                  | W-3.12T      | 09.03.2026 | 08.05.2026 | 1300                     | 1400                   | 100              | 11.413          | 1141              | kWh                 | 0.20015              | 23      | 228.37          |
| Fixed distribution fee    | W-3.6_WR     | 10.03.2026 | 09.05.2026 | -                        | -                      | -                | -               | 2                 | months(s)           | 32.64                | 23      | 65.28           |
| Variable distribution fee | W-3.6_WR     | 09.03.2026 | 08.05.2026 | 1300                     | 1400                   | 100              | 11.413          | 1141              | kWh                 | 0.03411              | 23      | 38.92           |

**Sales summary for supply points:****Gas meter no.:** G1 12345678

| Value       | Net [PLN] | VAT [PLN] | Gross [PLN] |
|-------------|-----------|-----------|-------------|
| Total sales | 352.07    | 80.98     | 433.05      |

**Reading type:** R

(R - actual; O - recipient's; S - estimated)

Amount of excise duty included in the value for fuel gas specified in the current settlement: 0 [PLN]

**Settlement of supply point no. 2****Settlement period: 10.03.2026 – 09.05.2026****Supply point no.:** PP/002**Supply point address:** ul. Biała 22, 00-000 Warszawa

Fuel gas consumption in the current settlement period is 30 m3. Fuel gas consumption in the corresponding settlement period in the previous year was 24 m3.

| Charges                   | Tariff group | Date from  | Date to    | Initial consumption [m³] | Final consumption [m³] | Consumption [m³] | Conversion rate | Quantity (number) | Unit of measurement | Unit price net [PLN] | VAT [%] | Net value [PLN] |
|---------------------------|--------------|------------|------------|--------------------------|------------------------|------------------|-----------------|-------------------|---------------------|----------------------|---------|-----------------|
| Subscription fee          | W-2.12T      | 10.03.2026 | 09.05.2026 | -                        | -                      | -                | -               | 2                 | month(s)            | 9.75                 | 23      | 19.50           |
| Fuel gas                  | W-2.12T      | 09.03.2026 | 08.05.2026 | 100                      | 130                    | 30               | 11.413          | 342               | kWh                 | 0.20016              | 23      | 68.45           |
| Fixed distribution fee    | W-2.1_WR     | 10.03.2026 | 09.05.2026 | -                        | -                      | -                | -               | 2                 | months(s)           | 32.64                | 23      | 65.28           |
| Variable distribution fee | W-2.1_WR     | 09.03.2026 | 08.05.2026 | 100                      | 130                    | 30               | 11.413          | 342               | kWh                 | 0.03412              | 23      | 11.67           |

**Sales summary for supply points:****Gas meter no.:** G1 87654321

| Value       | Net [PLN] | VAT [PLN] | Gross [PLN] |
|-------------|-----------|-----------|-------------|
| Total sales | 164.90    | 37.93     | 202.83      |

**Reading type:** O

R - actual; O - recipient's; S - estimated)

Amount of excise duty included in the value for fuel gas specified in the current settlement: 0 [PLN]

## NOTE

The data presentation method in the FA(3) structure in the Zalacznik element shown below is for illustrative purposes. The structure of the Zalacznik element is flexible enough to allow the taxpayer to adapt the presentation of the data to their needs and the specifics of the data included in the attachment.

### Step 1

The Zalacznik element is made up of up to 1,000 BlokDanych [Data Block] elements. When filling out Zalacznik, it is therefore necessary to first logically separate the relevant data blocks. With reference to the content of the example attachment, it would make sense to divide it into two data blocks. The first data block will relate to the settlement of supply point no. 1 and the second data block will relate to the settlement of supply point no. 2.

#### Settlement of supply point no. 1

#### BLOK DANYCH NR 1 [DATA BLOCK NO. 1]

Settlement period: 10.03.2026 – 09.05.2026

Supply point no.: PP/001

Supply point address: ul. Szara 1a/2, 00-000 Warszawa

Fuel gas consumption in the current settlement period is 100 m3. Fuel gas consumption in the corresponding settlement period in the previous year was 98 m3.

| Charges                   | Tariff group | Date from  | Date to    | Initial consumption [m³] | Final consumption [m³] | Consumption [m³] | Conversion rate | Quantity (number) | Unit of measurement | Unit price net [PLN] | VAT [%] | Net value [PLN] |
|---------------------------|--------------|------------|------------|--------------------------|------------------------|------------------|-----------------|-------------------|---------------------|----------------------|---------|-----------------|
| Subscription fee          | W-3.12T      | 10.03.2026 | 09.05.2026 | -                        | -                      | -                | -               | 2                 | month(s)            | 9.75                 | 23      | 19.50           |
| Fuel gas                  | W-3.12T      | 09.03.2026 | 08.05.2026 | 1300                     | 1400                   | 100              | 11.413          | 1141              | kWh                 | 0.20015              | 23      | 228.37          |
| Fixed distribution fee    | W-3.6_WR     | 10.03.2026 | 09.05.2026 | -                        | -                      | -                | -               | 2                 | months(s)           | 32.64                | 23      | 65.28           |
| Variable distribution fee | W-3.6_WR     | 09.03.2026 | 08.05.2026 | 1300                     | 1400                   | 100              | 11.413          | 1141              | kWh                 | 0.03411              | 23      | 38.92           |

#### Sales summary for supply points:

Gas meter no.: G1 12345678

Reading type: R

(R - actual; O - recipient's; S - estimated)

Amount of excise duty included in the value for fuel gas specified in the current settlement: 0 [PLN]

| Value       | Net [PLN] | VAT [PLN] | Gross [PLN] |
|-------------|-----------|-----------|-------------|
| Total sales | 352.07    | 80.98     | 433.05      |

**Settlement of supply point no. 2****Settlement period:** 10.03.2026 – 09.05.2026**BLOK DANYCH NR 2 [DATA BLOCK NO. 2]****Supply point no.:** PP/002**Supply point address:** ul. Biała 22, 00-000 Warszawa

Fuel gas consumption in the current settlement period is 30 m3. Fuel gas consumption in the corresponding settlement period in the previous year was 24 m3.

| Charges                   | Tariff group | Date from  | Date to    | Initial consumption [m³] | Final consumption [m³] | Consumption [m³] | Conversion rate | Quantity (number) | Unit of measurement | Unit price net [PLN] | VAT [%] | Net value [PLN] |
|---------------------------|--------------|------------|------------|--------------------------|------------------------|------------------|-----------------|-------------------|---------------------|----------------------|---------|-----------------|
| Subscription fee          | W-2.12T      | 10.03.2026 | 09.05.2026 | -                        | -                      | -                | -               | 2                 | month(s)            | 9.75                 | 23      | 19.50           |
| Fuel gas                  | W-2.12T      | 09.03.2026 | 08.05.2026 | 100                      | 130                    | 30               | 11.413          | 342               | kWh                 | 0.20016              | 23      | 68.45           |
| Fixed distribution fee    | W-2.1_WR     | 10.03.2026 | 09.05.2026 | -                        | -                      | -                | -               | 2                 | months(s)           | 32.64                | 23      | 65.28           |
| Variable distribution fee | W-2.1_WR     | 09.03.2026 | 08.05.2026 | 100                      | 130                    | 30               | 11.413          | 342               | kWh                 | 0.03412              | 23      | 11.67           |

**Sales summary for supply points:****Gas meter no.:** G1 87654321**Reading type:** O

R - actual; O - recipient's; S - estimated)

Amount of excise duty included in the value for fuel gas specified in the current settlement: 0 [PLN]

| Value       | Net [PLN] | VAT [PLN] | Gross [PLN] |
|-------------|-----------|-----------|-------------|
| Total sales | 164.90    | 37.93     | 202.83      |

**Step 2**

Once the data blocks have been separated, the next step is to determine the following within the data block:

- the header of the data block: BlokDanych/ZNaglowek [optional field].
- the metadata of the data block: BlokDanych/MetaDane [mandatory field].
- text part of the data block: BlokDanych/Tekst [optional field]
- tables included in the data block: BlokDanych/Tabela [optional field].

For example, referring to data block no. 1:

**Settlement of supply point no. 1****BlokDanych/ZNaglowek****Settlement period:** 10.03.2026 – 09.05.2026**Supply point no.:** PP/001**Supply point address:** ul. Szara 1a/2, 00-000 Warszawa**BlokDanych/MetaDane**

Fuel gas consumption in the current settlement period is 100 m3. Fuel gas consumption in the corresponding settlement period in the previous year was 98 m3.

**BlokDanych/Tekst**

| Charges                   | Tariff group | Date from  | Date to    | Initial consumption [m³] | Final consumption [m³] | Consumption [m³] | Conversion rate | Quantity (number) | Unit of measurement | Unit price net [PLN] | VAT [%] | Net value [PLN] |
|---------------------------|--------------|------------|------------|--------------------------|------------------------|------------------|-----------------|-------------------|---------------------|----------------------|---------|-----------------|
| Subscription fee          | W-3.12T      | 10.03.2026 | 09.05.2026 | -                        | -                      | -                | -               | 2                 | month(s)            | 9.75                 | 23      | 19.50           |
| Fuel gas                  | W-3.12T      | 09.03.2026 | 08.05.2026 | 1300                     | 1400                   | 100              | 11.413          | 1141              | kWh                 | 0.20015              | 23      | 228.37          |
| Fixed distribution fee    | W-3.6_WR     | 10.03.2026 | 09.05.2026 | -                        | -                      | -                | -               | 2                 | months(s)           | 32.64                | 23      | 65.28           |
| Variable distribution fee | W-3.6_WR     | 09.03.2026 | 08.05.2026 | 1300                     | 1400                   | 100              | 11.413          | 1141              | kWh                 | 0.03411              | 23      | 38.92           |

**Sales summary for supply points:**

**Gas meter no.:** G1 12345678

| Value       | Net [PLN] | VAT [PLN] | Gross [PLN] |
|-------------|-----------|-----------|-------------|
| Total sales | 352.07    | 80.98     | 433.05      |

**Reading type:** R

(R - actual; O - recipient's; S - estimated)

Amount of excise duty included in the value for fuel gas specified in the current settlement: 0 [PLN]

→ **BlokDanych/Tabela**

### Step 3

Once the elements of a given data block have been separated, the next step is to separate the tables contained in BlokDanych/Tabela and the descriptions and metadata relating to each table.

Referring to data block no. 1, it would make sense to separate:

- the first table, containing a detailed description of the charges and consumption for a given supply point and the metadata relating to this table in the form of gas meter number, reading type and excise duty amount,
- the second table, containing a sales summary for the supply point and the description of this table.

Taking into account the steps described above, the invoice attachment presented in the above example for data block no. 1 can be presented as follows in the FA(3) structure:

| Field name                     |          | How to fill in                                                                               |
|--------------------------------|----------|----------------------------------------------------------------------------------------------|
| Zalacznik/BlokDanych/ZNaglowek |          | Settlement of supply point no. 1                                                             |
| Zalacznik/BlokDanych/MetaDane  | ZKlucz   | Settlement period:                                                                           |
|                                | ZWartosc | 10.03.2026 – 09.05.2026                                                                      |
| Zalacznik/BlokDanych/MetaDane  | ZKlucz   | Supply point no.:                                                                            |
|                                | ZWartosc | PP/001                                                                                       |
| Zalacznik/BlokDanych/MetaDane  | ZKlucz   | Supply point address:                                                                        |
|                                | ZWartosc | ul. Szara 1a/2, 00-000 Warszawa                                                              |
| Zalacznik/BlokDanych/Tekst     | Akapit   | Fuel gas consumption in the current settlement period is 100 m3. Fuel gas consumption in the |

|  |  |                                                                 |
|--|--|-----------------------------------------------------------------|
|  |  | corresponding settlement period in the previous year was 98 m3. |
|--|--|-----------------------------------------------------------------|

Within data block no. 1, first table consisting of a header, four rows and metadata was separated:

| Field name                                 |          |      | How to fill in                                                                                |
|--------------------------------------------|----------|------|-----------------------------------------------------------------------------------------------|
| Zalacznik/BlokDanych/<br>Tabela/TMetaDane  | TKlucz   |      | Gas meter no.:                                                                                |
|                                            | TWartosc |      | G1 12345678                                                                                   |
| Zalacznik/BlokDanych/<br>Tabela/TMetaDane  | TKlucz   |      | Reading type:                                                                                 |
|                                            | TWartosc |      | R (R - actual; O - recipient's; S - estimated)                                                |
| Zalacznik/BlokDanych/<br>Tabela/TMetaDane  | TKlucz   |      | Amount of excise duty included in the value for fuel gas specified in the current settlement: |
|                                            | TWartosc |      | 0 [PLN]                                                                                       |
| Zalacznik/BlokDanych/<br>Tabela/TNaglowek/ | Kol      | Typ  | txt                                                                                           |
|                                            |          | NKom | Charges                                                                                       |
|                                            | Kol      | Typ  | txt                                                                                           |
|                                            |          | NKom | Tariff group                                                                                  |
|                                            | Kol      | Typ  | date                                                                                          |
|                                            |          | NKom | Date from                                                                                     |
|                                            | Kol      | Typ  | date                                                                                          |
|                                            |          | NKom | Date to                                                                                       |
|                                            | Kol      | Typ  | int                                                                                           |
|                                            |          | NKom | Initial consumption [m³]                                                                      |
|                                            | Kol      | Typ  | int                                                                                           |
|                                            |          | NKom | Final consumption [m³]                                                                        |
|                                            | Kol      | Typ  | int                                                                                           |
|                                            |          | NKom | Consumption (m³)                                                                              |
|                                            | Kol      | Typ  | dec                                                                                           |
|                                            |          | NKom | Conversion rate                                                                               |

|                                        |      |      |                      |
|----------------------------------------|------|------|----------------------|
|                                        | Kol  | Typ  | int                  |
|                                        |      | NKom | Quantity (number)    |
|                                        | Kol  | Typ  | txt                  |
|                                        |      | NKom | Unit of measurement  |
|                                        | Kol  | Typ  | dec                  |
|                                        |      | NKom | Unit price net [PLN] |
|                                        | Kol  | Typ  | int                  |
|                                        |      | NKom | VAT [%]              |
| Zalacznik/BlokDanych/<br>Tabela/Wiersz | Kol  | Typ  | dec                  |
|                                        |      | NKom | Net value [PLN]      |
|                                        | WKom |      | Subscription fee     |
|                                        | WKom |      | W-3.12T              |
|                                        | WKom |      | 2026-03-10           |
|                                        | WKom |      | 2026-05-09           |
|                                        | WKom |      | -                    |
|                                        | WKom |      | -                    |
|                                        | WKom |      | -                    |
|                                        | WKom |      | -                    |
|                                        | WKom |      | 2                    |
|                                        | WKom |      | month(s)             |
|                                        | WKom |      | 9.75                 |
|                                        | WKom |      | 23                   |
|                                        | WKom |      | 19.50                |
| Zalacznik/BlokDanych/<br>Tabela/Wiersz | WKom |      | Fuel gas             |
|                                        | WKom |      | W-13T                |
|                                        | WKom |      | 2026-03-09           |
|                                        | WKom |      | 2026-05-08           |
|                                        | WKom |      | 1300                 |
|                                        | WKom |      | 1400                 |
|                                        | WKom |      | 100                  |

|                                        |      |                           |
|----------------------------------------|------|---------------------------|
|                                        | WKom | 11.413                    |
|                                        | WKom | 1141                      |
|                                        | WKom | kWh                       |
|                                        | WKom | 0.200152                  |
|                                        | WKom | 23                        |
|                                        | WKom | 228.37                    |
| Zalacznik/BlokDanych/<br>Tabela/Wiersz | WKom | Fixed distribution fee    |
|                                        | WKom | W-3.6_WR                  |
|                                        | WKom | 2026-03-10                |
|                                        | WKom | 2026-05-09                |
|                                        | WKom | -                         |
|                                        | WKom | -                         |
|                                        | WKom | -                         |
|                                        | WKom | -                         |
|                                        | WKom | 2                         |
|                                        | WKom | month(s)                  |
|                                        | WKom | 32.64                     |
|                                        | WKom | 23                        |
|                                        | WKom | 65.28                     |
| Zalacznik/BlokDanych/<br>Tabela/Wiersz | WKom | Variable distribution fee |
|                                        | WKom | W-3.6_WR                  |
|                                        | WKom | 2026-03-09                |
|                                        | WKom | 2026-05-08                |
|                                        | WKom | 1300                      |
|                                        | WKom | 1400                      |
|                                        | WKom | 100                       |
|                                        | WKom | 11.413                    |
|                                        | WKom | 1141                      |
|                                        | WKom | kWh                       |
|                                        | WKom | 0.03411                   |

|  |      |       |
|--|------|-------|
|  | WKom | 23    |
|  | WKom | 38.92 |

# **NOTE**

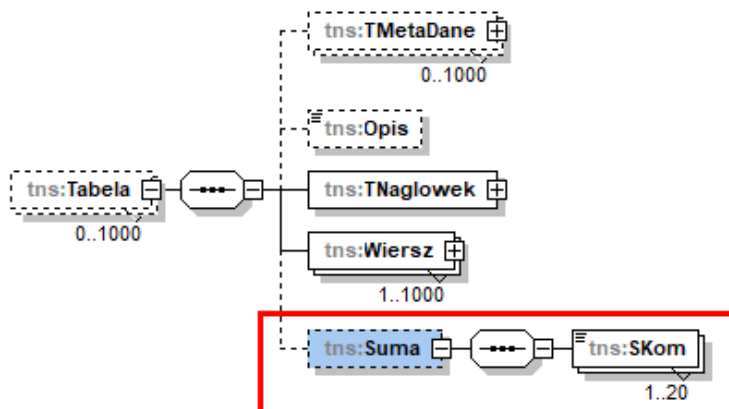
In the case of a table which does not contain any data in some fields, it is possible to omit them or to fill them in, e.g. with a dash ("–") or an indication of missing data ("n/a").

Within data block no. 1, second table consisting of a description, a header, and one row was also separated:

| Field name                                |      |      | How to fill in                  |
|-------------------------------------------|------|------|---------------------------------|
| Zalacznik/BlokDanych/<br>Tabela           | Opis |      | Sales summary for supply points |
| Zalacznik/BlokDanych/<br>Tabela/TNaglowek | Kol  | Typ  | txt                             |
|                                           |      | NKom | Value                           |
|                                           | Kol  | Typ  | dec                             |
|                                           |      | NKom | Net [pln]                       |
|                                           | Kol  | Typ  | dec                             |
|                                           |      | NKom | VAT [PLN]                       |
|                                           | Kol  | Typ  | dec                             |
|                                           |      | NKom | Gross [PLN]                     |
| Zalacznik/BlokDanych/<br>Tabela/Wiersz    | WKom |      | Total sales                     |
|                                           | WKom |      | 352.07                          |
|                                           | WKom |      | 80.98                           |
|                                           | WKom |      | 433.05                          |

## NOTE

If there is a need to summarise the data in a given table, the taxpayer has the option to choose the most optimal form of data presentation. To do so, they can create another separate table, which will only contain summaries of the data from the previous table (similarly to what was done in the example above). The taxpayer can also use the BlokDanych/Tabela/Suma/SKom element, which allows the data summaries to be included in the same data table:



By analogy to the method presented above, the data for the data block no. 2 separated in the invoice attachment can be included.

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| Changelog      |                 |                                                                                                                                                        |
|----------------|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|
| Date of change | Page            | Scope of changes                                                                                                                                       |
| September 2025 | 9, 84, 151      | Adaptation of the provisions of the brochure to the final wording of Article 106gba(1) of the Act.                                                     |
|                | 44, 70, 84, 151 | Removal of footnotes informing about the ongoing legislative process in the scope of the KSeF2 Act: <a href="#">KSeF2 bill - Sejm paper no. 1407</a> . |
| November 2025  | 72              | The KSeF number has changed from 36 characters to 35 characters in example no. 14.                                                                     |
| March          | 112             | The example link in the LinkDoPlatnosci element has been removed.                                                                                      |