



# Policy Watch No 1/2010

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## Highlights:

In order for businesses to use e-invoices on a daily basis, the current restrictive Polish regulation must be changed and replaced with more liberal solutions, which are permissible by EU regulation.

Using electronic invoicing in settling payments brings considerable savings for entrepreneurs. Furthermore, it is friendly for the environment and beneficial from a formal point of view.

It is highly recommended to change the regulation about e-invoices and to allow widespread use of this tool by entrepreneurs.

By creating conditions for the universal use of e-invoicing in economic circulation, we will contribute to developing e-business, improving commerce, trade and environmental protection.

## AMCHAM INTRODUCES PROPOSALS TO CHANGE THE REGULATION REGARDING ISSUING AND SENDING ELECTRONIC INVOICES

Following the 5<sup>th</sup> Regional Tax Conference organized by AmCham on 16 March 2010, we have addressed the Ministry of Finance with our position on regulations regarding issuing and sending electronic invoices, in particular:

- We have referred to the Directive 2006/112/WE allowing the usage of the so-called “third way” as a guarantee of authenticity and content integrity of electronic invoices. This alternative allows for solutions other than the advanced electronic signature or the EDI system.
- We have indicated the restrictiveness of Polish regulations embodied in the Ministry of Finance ordinance of 14 July 2005, regarding issuing and sending invoices in the electronic form (...), which requires a secure electronic signature verifiable through a valid qualified certificate or issuance through the EDI system.
- Based on the Directive 2006/112/WE, we have underlined that there is a possibility to implement in the Polish legal system the so-called “third way”, as a result eliminating the costly technical procedure associated with using the safe electronic signature or the EDI system.
- We have addressed the Ministry of Finance to change the ordinance of 14 July 2005, regarding issuing and sending invoices in the electronic form (...) enabling the universal use of e-invoices in economic circulation and utilizing the advantages and benefits they bring.
- We have brought to the Ministry’s attention the proposed legislation regarding electronic signatures which foresees new types of signatures, inter alia, an advanced signature that guarantees the authenticity of origin and content integrity of electronic invoices without the necessity of using an expensive certificate. At the same time, we have suggested that the Ministry should consider the advanced signature as an alternative to the safe electronic signature verifiable through a valid, qualified certificate.

The Polish version of this position can be downloaded at:

<http://amcham.pl/file/pdf/amcham-position-20100329.pdf>

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