

NEW E-DELIVERY DEADLINES

The Ministry of Digitalisation has decided to postpone the effective date of the obligation to use electronic delivery from 10 December 2023 to 30 December 2023, based on a communication of 22 November 2023.

The announcement of the Minister of Digitalisation was published in the Official Gazette under item number 2540.

In addition, the ministry will take a legislative initiative to postpone the maximum implementation date of e-Delivery to **1.01.2025**. Without an amendment to the Electronic Delivery Act (hereinafter the "Act"), a longer postponement of the implementation date is not possible, which is why a relevant bill has been prepared.

Any further changes to the deadlines will only be possible after the amendment of the Act, which will be initiated by the Ministry of Digitalisation. We will keep you informed about further changes in this respect.

According to an announcement published by the Ministry of Digitalisation, individual entities will be required to use e-Delivery according to the following schedule:

From 30 December 2023, the obligation will apply to:

Non-public entities, i.e.:

Persons exercising professions of public trust, in particular:

- Advocates practicing in the profession;
- Attorneys-at-law practicing in the profession;
- Tax advisors practicing in the profession;
- Restructuring advisors practicing in the profession;
- Patent attorneys practicing in the profession;
- Notary public practicing in the profession.

Non-public entities registered in the National Court Register from 30 December 2023.

Public entities, i.e.:

- government administrative bodies and the budgetary units serving those bodies;
- other public authorities, including state control and law protection bodies, as well as the budgetary units serving those bodies;
- Zakład Ubezpieczeń Społecznych (Social Insurance Institution), as well as funds managed by it, and Kasa Rolniczego Ubezpieczenia Społecznego (Agricultural Social Insurance Fund) and funds managed by the President of Kasa Rolniczego Ubezpieczenia Społecznego;
- The National Health Fund;
- executive agencies and budget economy institutions, state special purpose funds, as well as independent public healthcare institutions, public higher education institutions, the Polish Academy of Sciences and organisational units created by it, as well as state and local government cultural institutions, other state or local government legal persons established under separate acts in order to perform public tasks;
- local government units and their unions and metropolitan unions and local government budgetary establishments.

From 1 January 2024, the obligation will apply to:**Non-public entities, i.e.:**

- non-public entities applying for an entry in the Central Register and Information on Economic Activity (CEIDG) after 31 December 2023;
- non-public entities registered in CEIDG until 31 January 2023, if they change something in CEIDG from 30 September 2025 to 30 September 2026.

From 30 March 2024, the obligation will apply to:**Non-public entities, i.e.:**

- non-public entities entered in the National Court Register (KRS) before 30 December 2023.

From 1 January 2025, the obligation will apply to:**Public entities, i.e.:**

- other public entities than those listed in Article 155(1) to (7) of the Act.

From 1 October 2026, the obligation will apply to:**Non-public entities, i.e.:**

- non-public entities registered in CEIDG before 31 December 2023, if they have not changed anything in CEIDG between 30 September 2025 and 30 September 2026.

From 1 October 2029, the obligation will apply to:**Public entities, i.e.:**

- local government units and their unions, as well as metropolitan associations and local government budgetary establishments - in terms of the public hybrid service;
- courts, tribunals, bailiffs, prosecutors, law enforcement agencies and the Prison Service.

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CONTACT

Feel free to contact the law firm's experts if you have questions about the new obligations of entrepreneurs.



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