



## DEADLINES FOR E-DELIVERY CHANGED YET AGAIN

As a result of another amendment to the Electronic Delivery Act, which came into force on 12 December 2023, new deadlines for the implementation of the e-Delivery system have again been set.

According to the new wording of Article 155 of this law, the date specified in the e-Delivery Communication cannot be earlier than 30 March 2024 not later than 1 January 2025.

In view of these changes, the various entities will be required to implement e-Delivery according to the schedule below:

### From 1 October 2024

#### Non-public entities:

- Professionals of public trust, such as solicitors, legal advisers, tax advisers, restructuring advisers, patent attorneys, notaries.
- Non-public entities entered in the National Court Register from 1 October 2024.

#### Public entities:

- Government administration bodies, budget units serving these bodies.
- Other public authorities, including state control and law protection authorities, budget units serving these authorities.
- Social Insurance Institution (ZUS), National Health Fund (NFZ), Executive Agencies, budget economy institutions, public universities, etc.

- Local government units, unions, metropolitan unions, local government budgetary establishments.

### From 1 January 2025

#### Non-public entities:

- Non-public entities entered in the National Court Register (KRS) before 1 October 2024.
- Non-public entities applying for an entry in the Central Register and Information on Economic Activity (CEIDG) from 1 January 2025.

#### Public entities:

- Other public entities than those listed in Article 155 1-7 of the Act.

### By 30 September 2026

#### Non-public entities:

- Non-public entities entered in CEIDG until 31 December 2024.

### From 1 October 2029

#### Public entities:

- Local government units, unions, metropolitan unions, local government budget establishments for the public hybrid service.
- Courts, tribunals, bailiffs, prosecutors, law enforcement, Prison Service.

Legal basis:

Act of 12 December 2023 amending the Act on electronic delivery (Journal of Laws 2023, item 2699).

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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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