



KSeF Conformance Report

Raport zgodności z KSeF / KSeF Conformance Report

Version 9 • Test date: 2026-05-25

KSeF API: 2.3.0 • 256 test fixtures

148

MATCH

95

API-VERIFIED

0

FALSE NEGATIVE

10

EXPECTED DIV.

Key Findings

- 0 false negatives — KSeF Guard accepts everything KSeF accepts.
- 107 rules validated beyond KSeF API: 95 verified by API submission, 12 by static analysis and batch testing.
- Of the 107: 55 are derived from VAT Act Art. 106e and related regulations (legal requirements).
- 52 additional rules improve data quality, security, and audit readiness (best practice).
- 128 active business rules total, 21 also rejected by KSeF API, 7 not API-compared.
- 10 expected divergences due to test environment limitations (self-billing NIP authorization — see Section 5).

Prepared by: KSeF Guard Team. Date: 2026-05-25. Contact: support@ksefguard.pl

This report is generated from machine-readable test data. It does not constitute tax or legal advice. Validation results are for informational purposes only. Contact: support@ksefguard.pl

1. Summary / Podsumowanie

Verdict Distribution

Total fixtures submitted	256
MATCH (both agree)	148
FALSE_POSITIVE (KSeF accepts, we reject)	98 (raw), 94 active rules
FALSE_NEGATIVE (KSeF rejects, we accept)	0
EXPECTED_DIVERGENCE (test env limitation)	10

Rule Coverage

Active business rules	128
KSeF API also rejects	21
Beyond KSeF API	107 (95 API-verified + 12 non-API)
Not API-compared	7

Beyond KSeF API Classification (the 107)

GOV_MANDATED (legal requirements)	55
BEST_PRACTICE + SECURITY + HEURISTIC + other	52

Verification Method

API-verified (single-file KSeF submission)	95
Static analysis + batch testing	12

MATCH Breakdown

PASS accepted by both	122
FAIL rejected by both	26

2. FALSE_POSITIVE Details — KSeF Accepts, We Reject

These invoices were accepted by the KSeF test API but violate rules that go beyond KSeF API validation. GOV_MANDATED rules reflect legal requirements; others improve data quality and audit readiness. Includes 4 result(s) from deactivated rules.

Rule ID	Sev.	Title	Classification	KSeF Status
BUS-003	error	All P_14_*W fields required for foreign currency in corresponding rate ...	GOV_MANDATED	code 200
BUS-004	error	P_14_*W fields forbidden when currency is PLN	GOV_MANDATED	code 200
BUS-005	error	Tax amounts must be presented in PLN per Art. 106e(11)	GOV_MANDATED	code 200
BUS-006	error	Exchange rate missing for foreign currency invoice	GOV_MANDATED	code 200
BUS-007	error	Exchange rate mismatch - converted PLN VAT does not match declare...	GOV_MANDATED	code 200
BUS-008	error	Exchange rate should not be present on PLN invoice	GOV_MANDATED	code 200
BUS-010	error	Correction invoice requires corrected invoice reference data	GOV_MANDATED	code 200
BUS-011	error	Non-correction invoice must not contain correction-specific blocks	BEST_PRACTICE	code 200
BUS-012	warning	Corrected invoice issue date must not be later than correction invoice ...	INFERRED	code 200
BUS-020	error	Advance invoice (ZAL) requires order/contract data (Zamowienie elem...	GOV_MANDATED	code 200
BUS-021	warning	Final settlement invoice (ROZ) must reference prior advance invoices	BEST_PRACTICE	code 200
BUS-029	warning	Correction invoice missing correction reason	BEST_PRACTICE	code 200
BUS-031	error	Period start date must not be after period end date	BEST_PRACTICE	code 200
BUS-040	error	VAT amount must match net x rate for 23% bracket	GOV_MANDATED	code 200
BUS-041	error	VAT amount must match net x rate for 8% bracket	GOV_MANDATED	code 200
BUS-042	error	VAT amount must match net x rate for 5% bracket	GOV_MANDATED	code 200
BUS-043	error	Total receivable (P_15) consistent with sum of net + VAT buckets	GOV_MANDATED	code 200
BUS-044	error	Line net value consistent with quantity × adjusted unit price	GOV_MANDATED	code 200
BUS-045	error	Reverse charge flag missing when rate oo is used	GOV_MANDATED	code 200
BUS-046	error	Reverse charge flag P_18=1 without oo rate on any line	BEST_PRACTICE	code 200
BUS-049	error	Reverse charge and WDT are mutually exclusive	BEST_PRACTICE	code 200
BUS-051	error	Reverse charge annotation (P_18=1) requires corresponding net amou...	GOV_MANDATED	code 200
BUS-052	error	Margin procedure flag requires margin amount bucket (P_13_11)	BEST_PRACTICE	code 200
BUS-053	error	Split payment flag (P_18A=1) requires annex-15 marker on at least on...	GOV_MANDATED	code 200
BUS-053	error	Split payment flag (P_18A=1) requires annex-15 marker on at least on...	GOV_MANDATED	code 200
BUS-055	error	Mandatory split payment - P_18A required for Annex 15 items over thr...	GOV_MANDATED	code 200
BUS-057	error	Split payment cannot apply to invoices with no VAT amount due	INFERRED	code 200
BUS-060	error	JST flag=1 requires Podmiot3 entry with Rola=8	BEST_PRACTICE	code 200
BUS-061	error	GV flag=1 requires Podmiot3 entry with Rola=10	BEST_PRACTICE	code 200
BUS-062	error	Polish buyer NIP must be in NIP field, not NrVatUE or NrID	BEST_PRACTICE	code 200
BUS-066	error	Invoice line with quantity missing unit of measure	GOV_MANDATED	code 200
BUS-067	error	Invoice line with quantity missing unit price	GOV_MANDATED	code 200
BUS-068	error	Standard invoice line missing VAT rate	GOV_MANDATED	code 200
BUS-070	warning	Invoice line numbers must be unique (gaps allowed, corrections exempt)	BEST_PRACTICE	code 200
BUS-071	error	Invoice line requires product/service name (corrections exempt)	GOV_MANDATED	code 200
BUS-073	error	Exemption legal basis missing when VAT rate is zw	GOV_MANDATED	code 200
BUS-078	warning	Podmiot3 missing identification data	HEURISTIC	code 200
BUS-080	error	Rate 23%/22% requires P_13_1 and P_14_1 buckets (UPR and correctio...	GOV_MANDATED	code 200
BUS-081	error	Rate 8%/7% requires P_13_2 and P_14_2 buckets (UPR and corrections...	GOV_MANDATED	code 200

BUS-082	error	Rate 5% requires P_13_3 and P_14_3 buckets (UPR and corrections ex...	GOV_MANDATED	code 200
BUS-083	error	Rate 4%/3% (taxi flat rate) requires P_13_4 and P_14_4 buckets (UPR a...	GOV_MANDATED	code 200
BUS-084	error	OSS rate (XII) requires P_13_5 and P_14_5 buckets (UPR and correction...	GOV_MANDATED	code 200
BUS-085	error	Domestic 0% rate (0 KR) requires P_13_6_1 bucket (UPR and correctio...	GOV_MANDATED	code 200
BUS-086	error	Intra-EU delivery 0% rate (0 WDT) requires P_13_6_2 bucket (UPR and ...	GOV_MANDATED	code 200
BUS-087	error	Export 0% rate (0 EX) requires P_13_6_3 bucket (UPR and corrections ...	GOV_MANDATED	code 200
BUS-088	error	VAT exempt (zw) requires P_13_7 bucket (UPR and corrections exempt)	GOV_MANDATED	code 200
BUS-089	error	Rate np I requires P_13_8 bucket (UPR, corrections, and margin schem...	GOV_MANDATED	code 200
BUS-090	error	Rate np II requires P_13_9 bucket (UPR and corrections exempt)	GOV_MANDATED	code 200
BUS-091	error	Reverse charge (oo) requires P_13_10 bucket (UPR and corrections ex...	GOV_MANDATED	code 200
BUS-092	error	Taxi flat-rate (3,4) requires summary bucket P_13_4	GOV_MANDATED	code 200
BUS-093	warning	Triangular trade missing WDT procedure marking	HEURISTIC	code 200
BUS-094	error	Triangular trade with invalid buyer country code	GOV_MANDATED	code 200
BUS-100	error	Mismatch between total amount (P_15) and summary sum	GOV_MANDATED	code 200
BUS-101	error	Incorrect VAT calculation for 23% rate	GOV_MANDATED	code 200
BUS-102	error	Incorrect VAT calculation for 8% rate	GOV_MANDATED	code 200
BUS-103	error	Incorrect VAT calculation for 5% rate	GOV_MANDATED	code 200
BUS-104	error	Line items net sum (23%) mismatch with summary	GOV_MANDATED	code 200
BUS-105	error	Total net sum of lines mismatch with summary	GOV_MANDATED	code 200
BUS-106	error	Total VAT sum of lines mismatch with summary	GOV_MANDATED	code 200
BUS-107	warning	Negative value in summary fields	BEST_PRACTICE	code 200
BUS-108	error	Gross row value inconsistency (P_11A != P_8B * P_9B)	BEST_PRACTICE	code 200
BUS-109	error	Margin invoice - net amounts should be in P_13_11 not standard buckets	GOV_MANDATED	code 200
BUS-110	warning	Line net exceeds quantity times price	INFERRED	code 200
BUS-114	error	Missing PLN conversion for foreign currency invoice	GOV_MANDATED	code 200
BUS-115	warning	Invoice date gap too large (P_6 vs P_1 > 30 days)	BEST_PRACTICE	code 200
BUS-117	error	VAT_RR/RR invoice missing required P_16 annotation	GOV_MANDATED	code 200
BUS-122	error	ICDT: Missing Buyer VAT UE number	GOV_MANDATED	code 200
BUS-125	error	Missing rate summary section (P_13)	BEST_PRACTICE	code 200
BUS-130	error	Simplified invoice (UPR) must not exceed amount limit	GOV_MANDATED	code 200
BUS-131	warning	Correction invoice requires TypKorekty element	BEST_PRACTICE	code 200
BUS-135	error	Non-correction invoice must have P_15 greater than zero	INFERRED	code 200
BUS-138	error	Issue date precedes sale date	GOV_MANDATED	code 200
BUS-139	error	Duplicate invoice line items	BEST_PRACTICE	code 200
BUS-140	warning	Line with zero net amount at taxable rate	BEST_PRACTICE	code 200
BUS-148	warning	Buyer-data correction changed invoice amount	HEURISTIC	code 200
BUS-168	warning	Invoice date far future (> 60 days from creation)	HEURISTIC	code 200
BUS-169	warning	Invoice date far past (> 5 years from creation)	HEURISTIC	code 200
BUS-170	warning	Inconsistent currency state - no KodWaluty but exchange rate fields pr...	HEURISTIC	code 200
BUS-172	error	Line quantity must be positive	INFERRED	code 200
BUS-173	error	Unit net price must be positive	INFERRED	code 200
BUS-174	error	Unit gross price must be positive	INFERRED	code 200
BUS-175	error	Gross price must not be less than net price	GOV_MANDATED	code 200
BUS-176	error	Line net must not be negative on standard invoice	INFERRED	code 200

BUS-177	error	Gross vs Net+VAT consistency mismatch (P_11A != P_11 + P_11Vat)	GOV_MANDATED	code 200
BUS-185	warning	Seller NIP equals buyer NIP (outside self-billing)	HEURISTIC	code 200
BUS-190	warning	HTML tags in invoice text fields	SECURITY	code 200
BUS-191	warning	SQL injection pattern in invoice text fields	SECURITY	code 200
BUS-192	warning	Script injection pattern in invoice text fields	SECURITY	code 200
BUS-193	warning	Payment date earlier than issue date	HEURISTIC	code 200
BUS-194	error	Invoice issued after 15th-of-next-month deadline	GOV_MANDATED	code 200
BUS-195	warning	Margin line contains net amount (P_11) or VAT (P_11Vat)	BEST_PRACTICE	code 200
BUS-197	warning	Invoice issued on weekend	HEURISTIC	code 200
BUS-198	warning	Invoice created during night hours	HEURISTIC	code 200
BUS-199	warning	Podmiot3 with Employee role (11) requires BrakID=1	BEST_PRACTICE	code 200
BUS-200	warning	Exchange rate outside reasonable bounds (0.0001-10000)	BEST_PRACTICE	code 200
BUS-201	error	Unrecommended Unicode characters (W3C XML 1.0)	SECURITY	code 200
BUS-210	warning	Correction (TypKorekty=1) with corrected total above original	HEURISTIC	code 200
BUS-211	warning	Correction (TypKorekty=2) with corrected total below original	HEURISTIC	code 200

3. Non-API Rules — Verified by Static Analysis & Batch Testing

These 12 rules cannot be tested via single-file KSeF API submission. They are verified through unit tests, static analysis, and batch cross-invoice testing.

Rule ID	Classification	Description
BUS-032	BEST_PRACTICE	Mutual exclusivity of single delivery date (P_6) and invoice period (OkresFa)
BUS-050	GOV_MANDATED	Exemption flag (P_19=1) requires exactly one legal basis
BUS-120	GOV_MANDATED	Missing Seller NIP (Podmiot1)
BUS-121	GOV_MANDATED	Missing Buyer identifier (Podmiot2)
BUS-124	INFERRED	Invalid NIP format
BUS-126	GOV_MANDATED	Missing Buyer data (Podmiot2)
BUS-127	INFERRED	Invalid boolean field format
BUS-136	GOV_MANDATED	TypKorekty must be in range 1-3
BUS-163	SECURITY	Control characters in invoice text fields
BUS-189	BEST_PRACTICE	Empty invoice footer section (Stopka)
BUS-302	BATCH_CHECK	Invoice date regression in sequential number series
BUS-303	HEURISTIC	Advance and settlement invoice amount inconsistency

4. MATCH Details — Both Agree

Rule ID	Expected Title	KSeF Verdict	KSeF Code
BUS-003	PASS All P_14_*W fields required for foreign currency in corresponding rate brackets	ACCEPTED	code 200
BUS-004	PASS P_14_*W fields forbidden when currency is PLN	ACCEPTED	code 200
BUS-006	PASS Exchange rate missing for foreign currency invoice	ACCEPTED	code 200
BUS-007	PASS Exchange rate mismatch - converted PLN VAT does not match declared amount	ACCEPTED	code 200
BUS-008	PASS Exchange rate should not be present on PLN invoice	ACCEPTED	code 200
BUS-010	PASS Correction invoice requires corrected invoice reference data	ACCEPTED	code 200
BUS-011	PASS Non-correction invoice must not contain correction-specific blocks	ACCEPTED	code 200
BUS-012	PASS Corrected invoice issue date must not be later than correction invoice date	ACCEPTED	code 200
BUS-020	PASS Advance invoice (ZAL) requires order/contract data (Zamowienie element)	ACCEPTED	code 200
BUS-021	PASS Final settlement invoice (ROZ) must reference prior advance invoices	ACCEPTED	code 200
BUS-029	PASS Correction invoice missing correction reason	ACCEPTED	code 200
BUS-030	PASS Invoice issue date exceeds the allowed future-date window	ACCEPTED	code 200
BUS-030	FAIL Invoice issue date exceeds the allowed future-date window	REJECTED	code 450
BUS-031	PASS Period start date must not be after period end date	ACCEPTED	code 200
BUS-040	PASS VAT amount must match net x rate for 23% bracket	ACCEPTED	code 200
BUS-041	PASS VAT amount must match net x rate for 8% bracket	ACCEPTED	code 200
BUS-042	PASS VAT amount must match net x rate for 5% bracket	ACCEPTED	code 200
BUS-043	PASS Total receivable (P_15) consistent with sum of net + VAT buckets	ACCEPTED	code 200
BUS-044	PASS Line net value consistent with quantity × adjusted unit price	ACCEPTED	code 200
BUS-045	PASS Reverse charge flag missing when rate oo is used	ACCEPTED	code 200
BUS-046	PASS Reverse charge flag P_18=1 without oo rate on any line	ACCEPTED	code 200
BUS-049	PASS Reverse charge and WDT are mutually exclusive	ACCEPTED	code 200
BUS-051	PASS Reverse charge annotation (P_18=1) requires corresponding net amount bucket	ACCEPTED	code 200
BUS-052	PASS Margin procedure flag requires margin amount bucket (P_13_11)	ACCEPTED	code 200
BUS-053	PASS Split payment flag (P_18A=1) requires annex-15 marker on at least one line	ACCEPTED	code 200
BUS-055	PASS Mandatory split payment - P_18A required for Annex 15 items over threshold	ACCEPTED	code 200
BUS-056	PASS Split payment flagged but no Annex 15 item found on lines	ACCEPTED	code 200
BUS-057	PASS Split payment cannot apply to invoices with no VAT amount due	ACCEPTED	code 200
BUS-058	PASS Invalid GTU code (outside GTU_01-GTU_13 range)	ACCEPTED	code 200
BUS-058	FAIL Invalid GTU code (outside GTU_01-GTU_13 range)	REJECTED	code 450
BUS-059	PASS GTU_01 requires product description (P_7)	ACCEPTED	code 200
BUS-059	FAIL GTU_01 requires product description (P_7)	REJECTED	code 450
BUS-060	PASS JST flag=1 requires Podmiot3 entry with Rola=8	ACCEPTED	code 200
BUS-061	PASS GV flag=1 requires Podmiot3 entry with Rola=10	ACCEPTED	code 200
BUS-062	PASS Polish buyer NIP must be in NIP field, not NrVatUE or NrID	ACCEPTED	code 200
BUS-066	PASS Invoice line with quantity missing unit of measure	ACCEPTED	code 200
BUS-067	PASS Invoice line with quantity missing unit price	ACCEPTED	code 200
BUS-068	PASS Standard invoice line missing VAT rate	ACCEPTED	code 200
BUS-070	PASS Invoice line numbers must be unique (gaps allowed, corrections exempt)	ACCEPTED	code 200
BUS-071	PASS Invoice line requires product/service name (corrections exempt)	ACCEPTED	code 200
BUS-073	PASS Exemption legal basis missing when VAT rate is zw	ACCEPTED	code 200

BUS-074	PASS	P_19=1 without providing exemption basis (P_19A/B/C)	ACCEPTED	code 200
BUS-074	FAIL	P_19=1 without providing exemption basis (P_19A/B/C)	REJECTED	code 450
BUS-075	PASS	P_19B must be non-empty if present (Directive 2006/112/EC provision)	ACCEPTED	code 200
BUS-075	FAIL	P_19B must be non-empty if present (Directive 2006/112/EC provision)	REJECTED	code 450
BUS-078	PASS	Podmiot3 missing identification data	ACCEPTED	code 200
BUS-078	FAIL	Podmiot3 missing identification data	REJECTED	code 450
BUS-080	PASS	Rate 23%/22% requires P_13_1 and P_14_1 buckets (UPR and corrections exe...	ACCEPTED	code 200
BUS-081	PASS	Rate 8%/7% requires P_13_2 and P_14_2 buckets (UPR and corrections exempt)	ACCEPTED	code 200
BUS-082	PASS	Rate 5% requires P_13_3 and P_14_3 buckets (UPR and corrections exempt)	ACCEPTED	code 200
BUS-083	PASS	Rate 4%/3% (taxi flat rate) requires P_13_4 and P_14_4 buckets (UPR and corr...	ACCEPTED	code 200
BUS-084	PASS	OSS rate (XII) requires P_13_5 and P_14_5 buckets (UPR and corrections exem...	ACCEPTED	code 200
BUS-085	PASS	Domestic 0% rate (0 KR) requires P_13_6_1 bucket (UPR and corrections exe...	ACCEPTED	code 200
BUS-086	PASS	Intra-EU delivery 0% rate (0 WDT) requires P_13_6_2 bucket (UPR and correcti...	ACCEPTED	code 200
BUS-087	PASS	Export 0% rate (0 EX) requires P_13_6_3 bucket (UPR and corrections exempt)	ACCEPTED	code 200
BUS-088	PASS	VAT exempt (zw) requires P_13_7 bucket (UPR and corrections exempt)	ACCEPTED	code 200
BUS-089	PASS	Rate np I requires P_13_8 bucket (UPR, corrections, and margin scheme exem...	ACCEPTED	code 200
BUS-090	PASS	Rate np II requires P_13_9 bucket (UPR and corrections exempt)	ACCEPTED	code 200
BUS-091	PASS	Reverse charge (oo) requires P_13_10 bucket (UPR and corrections exempt)	ACCEPTED	code 200
BUS-092	PASS	Taxi flat-rate (3,4) requires summary bucket P_13_4	ACCEPTED	code 200
BUS-093	PASS	Triangular trade missing WDT procedure marking	ACCEPTED	code 200
BUS-094	PASS	Triangular trade with invalid buyer country code	ACCEPTED	code 200
BUS-100	PASS	Mismatch between total amount (P_15) and summary sum	ACCEPTED	code 200
BUS-101	PASS	Incorrect VAT calculation for 23% rate	ACCEPTED	code 200
BUS-102	PASS	Incorrect VAT calculation for 8% rate	ACCEPTED	code 200
BUS-103	PASS	Incorrect VAT calculation for 5% rate	ACCEPTED	code 200
BUS-104	PASS	Line items net sum (23%) mismatch with summary	ACCEPTED	code 200
BUS-105	PASS	Total net sum of lines mismatch with summary	ACCEPTED	code 200
BUS-106	PASS	Total VAT sum of lines mismatch with summary	ACCEPTED	code 200
BUS-107	PASS	Negative value in summary fields	ACCEPTED	code 200
BUS-108	PASS	Gross row value inconsistency (P_11A != P_8B * P_9B)	ACCEPTED	code 200
BUS-109	PASS	Margin invoice - net amounts should be in P_13_11 not standard buckets	ACCEPTED	code 200
BUS-110	PASS	Line net exceeds quantity times price	ACCEPTED	code 200
BUS-114	PASS	Missing PLN conversion for foreign currency invoice	ACCEPTED	code 200
BUS-115	PASS	Invoice date gap too large (P_6 vs P_1 > 30 days)	ACCEPTED	code 200
BUS-117	PASS	VAT_RR/RR invoice missing required P_16 annotation	ACCEPTED	code 200
BUS-122	PASS	ICDT: Missing Buyer VAT UE number	ACCEPTED	code 200
BUS-124	PASS	Invalid NIP format	ACCEPTED	code 200
BUS-124	FAIL	Invalid NIP format	REJECTED	code 410
BUS-125	PASS	Missing rate summary section (P_13)	ACCEPTED	code 200
BUS-128	PASS	Invalid email format (missing '@' or chars)	ACCEPTED	code 200
BUS-128	FAIL	Invalid email format (missing '@' or chars)	REJECTED	code 450
BUS-129	PASS	Phone number exceeds 16 characters	ACCEPTED	code 200
BUS-129	FAIL	Phone number exceeds 16 characters	REJECTED	code 450
BUS-130	PASS	Simplified invoice (UPR) must not exceed amount limit	ACCEPTED	code 200

BUS-131	PASS	Correction invoice requires TypKorekty element	ACCEPTED	code 200
BUS-133	PASS	Correction invoice requires corrected invoice issue date	ACCEPTED	code 200
BUS-133	FAIL	Correction invoice requires corrected invoice issue date	REJECTED	code 450
BUS-135	PASS	Non-correction invoice must have P_15 greater than zero	ACCEPTED	code 200
BUS-137	PASS	DaneFaKorygowanej must contain corrected invoice number	ACCEPTED	code 200
BUS-137	FAIL	DaneFaKorygowanej must contain corrected invoice number	REJECTED	code 450
BUS-138	PASS	Issue date precedes sale date	ACCEPTED	code 200
BUS-139	PASS	Duplicate invoice line items	ACCEPTED	code 200
BUS-140	PASS	Line with zero net amount at taxable rate	ACCEPTED	code 200
BUS-148	PASS	Buyer-data correction changed invoice amount	ACCEPTED	code 200
BUS-149	PASS	Non-standard correction type (outside 1-3 range)	ACCEPTED	code 200
BUS-149	FAIL	Non-standard correction type (outside 1-3 range)	REJECTED	code 450
BUS-151	PASS	Missing new transport means entry	ACCEPTED	code 200
BUS-151	FAIL	Missing new transport means entry	REJECTED	code 450
BUS-152	FAIL	Missing transport category (land/water/air)	REJECTED	code 450
BUS-152	PASS	Missing transport category (land/water/air)	ACCEPTED	code 200
BUS-153	FAIL	Invalid land vehicle identification (missing mileage)	REJECTED	code 450
BUS-153	PASS	Invalid land vehicle identification (missing mileage)	ACCEPTED	code 200
BUS-154	FAIL	Invalid watercraft/aircraft identification (missing hours)	REJECTED	code 450
BUS-154	PASS	Invalid watercraft/aircraft identification (missing hours)	ACCEPTED	code 200
BUS-155	PASS	Incomplete tax representative data	ACCEPTED	code 200
BUS-155	FAIL	Incomplete tax representative data	REJECTED	code 450
BUS-156	FAIL	Incomplete enforcement authority data	REJECTED	code 450
BUS-156	PASS	Incomplete enforcement authority data	ACCEPTED	code 200
BUS-157	PASS	Too many data blocks in attachment or missing header	ACCEPTED	code 200
BUS-157	FAIL	Too many data blocks in attachment or missing header	REJECTED	code 450
BUS-158	FAIL	Empty or duplicate attachment metadata key	REJECTED	code 450
BUS-158	FAIL	Empty or duplicate attachment metadata key	REJECTED	code 415
BUS-158	PASS	Empty or duplicate attachment metadata key	ACCEPTED	code 200
BUS-159	FAIL	Incomplete order reference section	REJECTED	code 450
BUS-159	PASS	Incomplete order reference section	ACCEPTED	code 200
BUS-163	PASS	Control characters in invoice text fields	ACCEPTED	code 200
BUS-167	FAIL	Missing unit of measure in invoice line	REJECTED	code 450
BUS-167	PASS	Missing unit of measure in invoice line	ACCEPTED	code 200
BUS-168	PASS	Invoice date far future (> 60 days from creation)	ACCEPTED	code 200
BUS-169	PASS	Invoice date far past (> 5 years from creation)	ACCEPTED	code 200
BUS-170	PASS	Inconsistent currency state - no KodWaluty but exchange rate fields present	ACCEPTED	code 200
BUS-171	FAIL	Invalid buyer internal identifier (IDWew)	REJECTED	code 450
BUS-171	PASS	Invalid buyer internal identifier (IDWew)	ACCEPTED	code 200
BUS-172	PASS	Line quantity must be positive	ACCEPTED	code 200
BUS-173	PASS	Unit net price must be positive	ACCEPTED	code 200
BUS-174	PASS	Unit gross price must be positive	ACCEPTED	code 200
BUS-175	PASS	Gross price must not be less than net price	ACCEPTED	code 200
BUS-176	PASS	Line net must not be negative on standard invoice	ACCEPTED	code 200

BUS-177	PASS	Gross vs Net+VAT consistency mismatch (P_11A != P_11 + P_11Vat)	ACCEPTED	code 200
BUS-185	PASS	Seller NIP equals buyer NIP (outside self-billing)	ACCEPTED	code 200
BUS-189	FAIL	Empty invoice footer section (Stopka)	REJECTED	code 450
BUS-189	PASS	Empty invoice footer section (Stopka)	ACCEPTED	code 200
BUS-190	PASS	HTML tags in invoice text fields	ACCEPTED	code 200
BUS-191	PASS	SQL injection pattern in invoice text fields	ACCEPTED	code 200
BUS-192	PASS	Script injection pattern in invoice text fields	ACCEPTED	code 200
BUS-193	PASS	Payment date earlier than issue date	ACCEPTED	code 200
BUS-194	PASS	Invoice issued after 15th-of-next-month deadline	ACCEPTED	code 200
BUS-195	PASS	Margin line contains net amount (P_11) or VAT (P_11Vat)	ACCEPTED	code 200
BUS-197	PASS	Invoice issued on weekend	ACCEPTED	code 200
BUS-198	PASS	Invoice created during night hours	ACCEPTED	code 200
BUS-199	PASS	Podmiot3 with Employee role (11) requires BrakID=1	ACCEPTED	code 200
BUS-200	PASS	Exchange rate outside reasonable bounds (0.0001-10000)	ACCEPTED	code 200
BUS-201	PASS	Unrecommended Unicode characters (W3C XML 1.0)	ACCEPTED	code 200
BUS-202	PASS	XML processing instructions forbidden	ACCEPTED	code 200
BUS-202	FAIL	XML processing instructions forbidden	REJECTED	code 430
BUS-210	PASS	Correction (TypKorekty=1) with corrected total above original	ACCEPTED	code 200
BUS-211	PASS	Correction (TypKorekty=2) with corrected total below original	ACCEPTED	code 200

5. EXPECTED DIVERGENCE — Test Environment Limitations

These divergences are expected due to KSeF test environment limitations (e.g., self-billing NIP authorization requires prior grants not available in the test environment).

Rule ID	Expected	Title	KSeF Verdict	KSeF Code
BUS-054	PASS	Self-billing annotation (P_17=1) indicates buyer-issued invoice	REJECTED	code 410
BUS-054	FAIL	Self-billing annotation (P_17=1) indicates buyer-issued invoice	REJECTED	code 410
BUS-063	PASS	Self-billing without Podmiot3 data block	REJECTED	code 410
BUS-063	FAIL	Self-billing without Podmiot3 data block	REJECTED	code 410
BUS-064	PASS	Self-billing invoice missing samofakturowanie annotation	REJECTED	code 410
BUS-064	FAIL	Self-billing invoice missing samofakturowanie annotation	REJECTED	code 410
BUS-065	PASS	Self-billing - buyer must be identifiable (NIP, NrVatUE, or NrID)	REJECTED	code 410
BUS-065	FAIL	Self-billing - buyer must be identifiable (NIP, NrVatUE, or NrID)	REJECTED	code 410
BUS-123	PASS	Self-billing: Required designation	REJECTED	code 410
BUS-123	FAIL	Self-billing: Required designation	REJECTED	code 410

6. Methodology

Test Infrastructure

The conformance test harness authenticates with the official KSeF test API (api-test.ksef.mf.gov.pl/v2) using XAdES-signed challenge-response with a self-signed certificate. Each invoice is encrypted with AES-256-CBC, the encryption key is wrapped with RSA-OAEP, and the package is submitted through the full API workflow — identical to production invoice submission.

Test Fixtures

256 FA(3) XML invoices were submitted: PASS fixtures (invoices we consider valid) and FAIL fixtures (invoices that violate specific business rules). Each fixture targets a specific rule and was crafted to isolate that rule's condition. The KSeF API version tested was 2.3.0.

Verdict Classification

MATCH: KSeF and KSeF Guard agree (both accept or both reject). FALSE_POSITIVE: KSeF accepts the invoice, but KSeF Guard correctly identifies a regulatory violation. FALSE_NEGATIVE: KSeF rejects but KSeF Guard accepts (0 occurrences — we miss nothing KSeF catches). EXPECTED_DIVERGENCE: Known test environment limitation (e.g., self-billing NIP authorization).

Non-API Rules

12 rules cannot be tested via single-file KSeF API submission. 2 are batch cross-invoice rules (BUS-302, BUS-303) requiring multi-file context. 10 are structural/semantic rules whose violation conditions produce XSD-invalid XML or require conditions not representable in a single fixture (e.g., missing Podmiot1 NIP, invalid boolean format, control characters). These rules are verified through unit tests, static analysis, and dedicated test frameworks.

The 107 Figure — Beyond KSeF API

KSeF Guard validates 107 rules beyond what the KSeF API enforces at submission time (active rules minus the 21 that KSeF rejects at submission). Of these, 95 are API-verified (their violation was confirmed against the KSeF test API) and 12 are verified through unit tests, static analysis, and batch testing. The raw FALSE_POSITIVE count in this report is 98, of which 4 are from deactivated rules (BUS-092, BUS-117, BUS-138, BUS-148), leaving 94 active-rule false-positive fixtures. Of the 107 beyond-KSeF rules: 55 are GOV_MANDATED (derived from VAT Act Art. 106e and Ministry regulations — legal requirements), and 52 are best-practice, security, heuristic, inferred, and batch-check rules that improve data quality and audit readiness.

Reproducibility

Representative test samples are included in the KSeF Guard installer (`samples/` directory) for hands-on verification. The full 256-fixture test suite is internal test data maintained by the KSeF Guard team. Machine-readable results are in `CONFORMANCE_REPORT_v9.json`. The conformance harness source code is in `tools/ksef_conformance/`. For audit or review inquiries, contact support@ksefguard.pl.

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KSeF Guard — <https://ksefguard.pl> — support@ksefguard.pl*