

NIS2/KSC New cybersecurity requirements



Is your company subject to the new NIS2 and KSC requirements?

Key questions and answers

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NIS2 KSC REGISTER

DO THE NEW REQUIREMENTS APPLY TO YOUR
ORGANISATION?

Dear Sirs,

The new KSC/NIS2 requirements have become increasingly time-sensitive. Companies falling within the scope of the new regulations may be required to register in the KSC Register by 3 October 2026.

The new rules have significantly expanded the range of entities subject to cybersecurity requirements. The first step should therefore be to determine whether your organisation falls within the scope of KSC/NIS2, whether it qualifies as a key entity or an important entity, and which requirements and deadlines apply to it.

If this has not yet been assessed within your organisation, now is the time to verify whether you are required to register in the KSC Register by 3 October 2026 and what further obligations arise under the new regulations.

At KBZ Law & Tax, we conduct legal assessments to determine whether an organisation falls within the scope of KSC/NIS2, establish its status and applicable KSC registration requirements and deadlines, and identify the further obligations arising under the new regulatory framework.

In this guide, we answer the key questions regarding KSC/NIS2 and registration in the KSC Register.

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NIS2 KSC REGISTER

WHAT IS KSC AND WHERE DO THE NEW REQUIREMENTS COME FROM?

KSC, the **Polish National Cybersecurity System**, provides the legal and organizational framework for cybersecurity in Poland. Its purpose is to strengthen the resilience of the state and the economy against cyber threats and ensure an effective response to cybersecurity incidents.

The amendment to the Act on the National Cybersecurity System, which entered into force on 3 April 2026, implemented the EU NIS2 Directive into Polish law.

The new rules have significantly expanded the range of organizations subject to the regulatory framework and introduced two categories: key entities and important entities. Businesses must therefore determine whether their activities fall within the scope of KSC/NIS2 and which requirements apply to them.

One of the first obligations for entities within the scope of the new regulations is registration in the Register of Key and Important Entities (KSC Register).

WHO IS SUBJECT TO THE NEW REQUIREMENTS?

The new regulations cover a broad range of entities operating in sectors considered important to the economy and society. They distinguish between **key entities and important entities**.

KEY ENTITIES

This category may include businesses operating, among others, in the following sectors:

energy • transport • banking and financial market infrastructures • healthcare • drinking water and wastewater • digital infrastructure • ICT service management • space

IMPORTANT ENTITIES

This category may include businesses operating, among others, in the following areas:

postal and courier services • waste management • manufacture and distribution of chemicals • food production and distribution • certain manufacturing activities • digital services • research

DOES OPERATING IN ONE OF THESE SECTORS AUTOMATICALLY BRING AN ORGANISATION WITHIN THE SCOPE OF KSC?

No. The assessment also depends on factors including the size of the undertaking, the actual scope of its activities and specific statutory criteria.

A PKD code may be helpful as part of the assessment, but it should not be treated as the sole criterion. The actual services provided and activities performed by the organisation are key to determining whether the regulations apply.





NIS 2 KSC REGISTER

KEY ENTITY OR IMPORTANT ENTITY – HOW IS THIS DETERMINED?

Whether an organisation qualifies as a key entity or an important entity depends primarily on the sector in which it operates, the actual scope of its activities and the size of the undertaking.

KEY ENTITIES

As a general rule, these are **large entities operating in highly critical sectors**, including energy, transport, banking, healthcare and digital infrastructure.

In certain cases, however, the regulations apply to organizations regardless of their size.

IMPORTANT ENTITIES

This category may include:

- medium-sized entities operating in highly critical sectors; and
- medium-sized and large entities operating in other critical sectors, including manufacturing, waste management, postal and courier services and digital services.

WHAT DETERMINES WHETHER KSC/NIS2 APPLIES?

Determining an organization's status requires an assessment of its **actual activities and the specific criteria applicable to the relevant sector**.

The assessment should therefore be carried out on an individual basis. A PKD code, headcount or turnover alone may not be sufficient to determine conclusively whether an organisation falls within the scope of KSC/NIS2.

WHO MUST REGISTER IN THE KSC REGISTER BY 3 OCTOBER 2026?

This deadline applies to entities which, as at **3 April 2026**, i.e. the date on which the amendment entered into force, met the criteria for classification **as a key entity or important entity** and are not entered in the KSC Register ex officio.

Such entities must complete their self-registration by **3 October 2026**.

WHAT IF THE CRITERIA ARE MET AT A LATER DATE?

If an organisation starts meeting the criteria for being subject to KSC/NIS2 after 3 April 2026, the registration deadline must be determined individually.

As a general rule, an application for entry in the KSC Register must be submitted within six months from the date on which the relevant criteria are met.

An organization's status should therefore be reassessed, for example, following a change in its business profile, the launch of new services, business growth or the crossing of applicable statutory thresholds.





NIS2 KSC REGISTER

WHAT OBLIGATIONS APPLY AFTER REGISTRATION IN THE KSC REGISTER?

Registration in the KSC Register is only the first step in the compliance process. **Key and important entities are also required to use S46**, the national system used, among other things, for incident reporting and communication within the Polish National Cybersecurity System.

For key and important entities that already met the statutory criteria on 3 April 2026, the deadline for starting to use S46 and complying with the remaining requirements under the new regulations is 3 April 2027.

WHAT DOES KSC/NIS2 COMPLIANCE REQUIRE IN PRACTICE?

The new regulations require entities to implement security measures proportionate to the scale of their operations and the risks they face. This includes appropriate technical, organizational and operational measures.

In practice, this includes in particular:

- cybersecurity risk assessment and risk management;
- incident handling and reporting procedures;
- business continuity and backup management;
- supply chain and supplier security;
- security in the acquisition, development and maintenance of IT systems;
- appropriate cryptographic and encryption measures;
- where appropriate, multi-factor authentication (MFA).

Compliance therefore requires more than formal registration. Organizations should assess their existing cybersecurity framework, identify gaps and implement the measures required under KSC/NIS2.

WHAT PENALTIES MAY APPLY FOR NON-COMPLIANCE WITH KSC/NIS2?

Failure to comply with KSC requirements may result in administrative fines imposed by the competent authority.

Penalties may apply, among other things, for failure to submit an application for entry in the KSC Register within the required deadline, failure to implement the required risk management measures, failure to report an incident, failure to carry out a mandatory audit or failure to comply with recommendations issued by the supervisory authority.

KEY ENTITIES

The minimum fine is **PLN 20,000**.

The maximum fine may amount to the higher of: **EUR 10 million** or **2% of the revenue** from business activities generated in the financial year preceding the imposition of the fine.

IMPORTANT ENTITIES

The minimum fine is **PLN 15,000**.

The maximum fine may amount to the higher of: **EUR 7 million** or **1,4 % of the revenue** from business activities generated in the financial year preceding the imposition of the fine.

UP TO PLN 100 MILLION IN PARTICULARLY SERIOUS CASES

Where a breach results in a direct and significant cyber threat and at the same time creates a risk of serious financial damage or serious disruption to the provision of services, the administrative fine may be as high as: **PLN 100 MILLION**.



We will assess whether your organisation falls within the scope of KSC/NIS2

Being subject to KSC/NIS2 involves not only registration in the KSC Register, but also the need to bring the organisation into compliance with the new cybersecurity requirements.

At KBZ Law & Tax, we advise businesses on KSC/NIS2 compliance – from assessing whether an organisation falls within the scope of the new regulations and registering it in the KSC Register to identifying applicable obligations and preparing the required policies and documentation.

Our support includes:

- **Assessing whether your organization falls within the scope of KSC/NIS2** – we review its business activities, sector and size criteria and determine whether it qualifies as a key entity or important entity.
- **Assessing KSC registration requirements and assisting with registration** – we determine the applicable deadline and guide the organization through the self-registration process.
- **Identifying KSC/NIS2 obligations** – we determine the applicable legal and organisational requirements and the measures required to achieve compliance.
- **Assessing readiness and supporting implementation** – we review existing policies and procedures, identify gaps and prepare or update the required documentation.



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Now is the time to assess the KSC/NIS2 requirements applicable to your organisation.

We invite you to discuss which requirements apply to your business and the steps required to achieve compliance.



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