

Excise products

Information for excise products: the class/description, the commodity codes, tax type codes

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The class/description

Excise goods and passenger vehicles are subject to excise duty in Poland.

Excise goods include energy products, electricity, alcoholic beverages, tobacco products, raw tobacco, liquid for electronic cigarettes, heated tobacco products, vaping devices, parts kits for vaping devices, nicotine pouches and other nicotine products listed in Annex 1 to the Excise Duty Act.

What is subject to excise duty

The following transactions are subject to excise duty:

1. the production of excise goods,
2. the entry of excise goods into a tax warehouse,
3. the import of excise goods, excluding:
 - the import of excise goods which are later dispatched under a duty suspension arrangement from the place of importation by a registered consignor that is not the importer of these goods,
 - import of excise goods brought into a tax warehouse with a view to their release for free circulation within the meaning of customs laws and placing under a duty suspension arrangement, at the place of importation located in that tax warehouse,
 - the cases where the customs debt has been extinguished pursuant to art. 124 par. 1 (e-g) or (k) of the Union Customs Code;
4. intra-EU acquisition of excise goods, excluding such acquisition to a tax warehouse,
5. intra-EU acquisition of excise goods other than those listed in Annex 2 to the Excise Duty Act, subject to an excise duty rate other than the zero rate, to a tax warehouse to be placed under a duty suspension arrangement, if these goods were not

entered into a tax warehouse,

6. removal from a tax warehouse, outside a duty suspension arrangement, of excise goods which are not owned by the warehousekeeper, excluding excise goods exempt from excise duty on account of their intended use and the excise goods listed in Annex 2 to the Excise Duty Act, subject to the zero rate on account of their intended use, by an entity that has obtained authorisation for removal,
7. the dispatch of excise goods under a duty suspension arrangement from the place of import by a registered consignor that is not the importer of these goods
8. the use of excise goods exempt from excise duty on account of their intended use or subject to a specific excise duty rate on account of their intended use if they were used:
 - a. in a manner contrary to the intended use on account of which they were exempt from excise duty or subject to this excise duty rate, or
 - b. without the conditions for applying excise duty exemption or this excise duty rate having been fulfilled,
9. the supply of excise goods exempt from excise duty on account of their intended use, if the excise goods were supplied without the conditions for excise duty exemption having been fulfilled,
10. the sale of excise goods outside a duty suspension arrangement, subject to a specific excise duty on account of their intended use, if they were sold without the conditions for applying this excise duty rate having been fulfilled,
11. the acquisition or possession of excise goods outside a duty suspension arrangement if the correct amount of excise duty was not paid on these goods and a tax audit, a customs and fiscal audit or a tax procedure did not reveal that the tax was paid,
12. losses of excise goods or complete destruction of excise goods which constitute losses of excise goods,
13. the consumption of the excise goods listed in Annex 2 to the Excise Duty Act, referred to in Article 89(2), to produce other goods, and the consumption of alcoholic beverages, such as denatured ethyl alcohol and alcoholic beverages used to produce vinegar, medicinal products, essential oils etc., by a final consumer,
14. the sale or offering for sale of cigarettes or smoking tobacco outside a duty suspension arrangement, for a price higher than the maximum retail price, including together with other goods or services, or together with a free bonus in the form of other goods and services granted to the purchaser, and for cigarettes or smoking tobacco marked with both fiscal and legalisation excise stamps, if the price exceeds the amount equal to the sum of the maximum retail price and PLN 1.30, which is the amount due for legalisation excise stamps.

In the case of electricity, excise duty is charged on:

1. intra-EU acquisition of electricity by a final purchaser,
2. the sale of electricity to a final purchaser in Poland, including by an entity which does not have a licence for the generation, storage, transmission and distribution of or trade in electricity within the meaning of the Energy Law Act of 10 April 1997 and which produced this electricity,
3. the consumption of electricity by an entity which has the licence referred to in point 2,
4. the consumption of electricity by an entity which does not have the licence referred to in point 2 and which produced this electricity,
5. the import of electricity by a final purchaser,
6. the consumption of electricity by a final purchaser if the correct amount of excise duty was not paid on this electricity and the entity which sold it to the final purchaser cannot be determined.

A final purchaser is an entity purchasing electricity which does not have a licence for the generation, storage, transmission and distribution of or trade in electricity within the meaning of the Energy Law Act of 10 April 1997, with certain exemptions listed in the Act.

In the case of coal products, excise duty is charged on:

1. the sale of coal products in Poland to a final coal purchaser,
2. intra-EU acquisition of coal products by a final coal purchaser,
3. the import of coal products by a final coal purchaser,
4. the use of coal products by a coal sale intermediary,
5. the use of coal products by a final coal purchaser:
 - a. acquired under the exemption referred to in Article 31a(1) for purposes other than those exempt under that Article, with a breach of the conditions referred to in Article 31a(3), as well as the sale, export or intra-EU supply of the coal products by the final coal purchaser instead of their use for the purposes referred to in Article 31a(1) also being regarded as such use,
 - b. obtained by means other than acquisition,
 - c. if the entity which sold the coal products to the final coal purchaser cannot be determined and a tax audit, a customs and fiscal audit or a tax procedure did not reveal that the correct amount of tax was paid,
6. the use or sale of coal products obtained through a criminal offence,
7. losses of coal products.

A final coal purchaser is an entity which is not a coal sale intermediary and which:

- acquires coal products in Poland, imports them or acquires them within the European Union, or
- has obtained coal products by means other than acquisition

A coal sale intermediary is an entity, which filed an application for registration pursuant to article 16 of Excise Duty Act and is established or resides in Poland and which:

- sells, supplies within the European Union, acquires within the European Union, imports or exports coal products, or
- uses coal products for purposes subject to exemption from excise duty and for purposes not subject to exemption from excise duty, or
- uses coal products for purposes subject to exemption from excise duty and for purposes not subject to excise duty

In the case of dried tobacco, excise duty is charged on:

1. intra-EU acquisition of dried tobacco by an entity other than a warehousekeeper, which consumes raw tobacco to manufacture tobacco products or heated tobacco products, or a tobacco sale intermediary,
2. the sale of raw tobacco to an entity other than a warehousekeeper, which consumes raw tobacco to manufacture tobacco products or heated tobacco products, or a tobacco sale intermediary, excluding sale by a warehousekeeper, a raw tobacco producer group set up under the Act on agricultural producer groups and their associations and amending other acts, and a tobacco sale intermediary, which at the same time supply raw tobacco within the European Union or export it,

3. the import of raw tobacco by an entity other than a warehousekeeper, which consumes raw tobacco to manufacture tobacco products or heated tobacco products, or a tobacco sale intermediary,
4. the consumption of raw tobacco by a tobacco sale intermediary,
5. the consumption of raw tobacco by a warehousekeeper for purposes other than the manufacture of tobacco products or heated tobacco products,
6. the acquisition or possession of raw tobacco by an entity other than a warehousekeeper, which consumes raw tobacco to manufacture tobacco products or heated tobacco products, a tobacco sale intermediary or a tobacco producer that produced raw tobacco, if the correct amount of excise duty was not paid on the raw tobacco and the entity which sold it cannot be determined.

A tobacco sale intermediary is an entity which resides or is established in Poland, a foreign undertaking which has a branch established in Poland, set up on the terms and conditions set out in the Act of 6 March 2018 on the terms on which foreign undertakings and other foreign persons participate in business transactions in Poland, or a foreign undertaking which has designated an entity to represent it in Poland, which carries out business activities relating to raw tobacco and has been entered into the register of tobacco sale intermediaries

In the case of gas products, excise duty is charged on:

1. intra-EU acquisition of gas products by a final gas purchaser,
2. the sale of gas products to a final gas purchaser,
3. the import of gas products by a final gas purchaser,
4. the use of coal products by a gas sale intermediary,
5. the use of gas products by a final gas purchaser:
 - a. obtained by means other than acquisition,
 - b. if the entity which sold these gas products to the final gas purchaser cannot be determined and a tax audit, a customs and fiscal audit or a tax procedure did not reveal that the correct amount of excise duty was paid,
 - c. acquired under the exemption referred to in Article 31b(1) to (4) for purposes other than those exempt under that Article, with a breach of the conditions referred to in Article 31b(5) to (7) or (9), as well as the sale, export or intra-EU supply of gas products by the final gas purchaser instead of their use for the purposes referred to in Article 31b(1) to (4) also being regarded as such use.

A final gas purchaser is an entity which is not a gas sale intermediary and which:

- acquires gas products in Poland, imports them or acquires them within the European Union, or
- has obtained gas products by means other than acquisition

A gas sale intermediary is an entity, which has notified the competent head of the revenue office in writing of its activities and is established or resides in Poland or has a licence for trade in natural gas in Poland. For example:

- sells, supplies within the European Union, acquires within the European Union, imports or exports gas products, or
- uses gas products for purposes subject to exemption from excise duty and for purposes not subject to exemption from excise duty, or

- uses gas products for purposes subject to exemption from excise duty and for purposes subject to the zero rate.

Important: Excise duty in Poland is a single-phase (one-off) tax, which means that excise duty is charged only once on the excise goods or passenger vehicle concerned (if the excise duty amount has been specified or declared in the amount due).

In the case of parts kits for vaping devices, excise duty is charged on:

1. the sale of parts kit for vaping device in the territory of the country to a natural person not for the purpose of conducting business activity,
2. the intra-Community acquisition of parts kit for vaping device to a natural person not for the purpose of conducting business activity,
3. import of parts kit for vaping device to a natural person not for the purpose of conducting business activity.

The commodity codes

A classification in a format corresponding to the Combined Nomenclature (CN) is applied to collect excise duty in Poland and to mark excise goods with excise stamps, as well as for binding excise duty information. The classification is compatible with Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff.

Changes in the Combined Nomenclature (CN) do not result in changes in excise duty charged on excise goods and passenger vehicles if they have not been provided for in the Excise Duty Act.

Tax type codes

Polish provisions do not contain a marking/code for excise duty.

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