

List of VAT rates

List of VAT rates including: standard, reduced, super reduced, parking rate (if applicable)

 13.12.2021

Standard rate

The standard VAT rate is **23%**.

Reduced rates

The following reduced rates are applicable in Poland:

- 8%,
- 5%,
- 0%.

8% rate

You may apply the 8% rate to, the supply of the goods and services listed in Annex 3 to the VAT Act and Annex to the Regulation of the Minister of Finance of March 25, 2020 on goods and services for which the tax rate on goods and services is reduced, and the conditions for applying reduced rates (Journal of Laws, items 527, 715, 736, 1487), inter alia:

- certain food products (e.g. sugar, spices, certain processed and preserved food),
- newspapers and periodicals (including e-publications other than publications wholly or predominantly consisting of video content or audible music) – except regional or local periodicals (printed or on disks, tapes and other media) .
- goods and services of a kind normally intended for use in agricultural production (e.g. animals, plants, seeds, fertilizers and plant protection products),
- animal feeding stuffs; veterinary services,
- healthcare products (pharmaceutical products; medical devices; certain disinfectants applied in health protection),
- selected devices for the blind,

- services related to admission to cultural, sports and recreational events (admission to shows, theatres, circuses, amusement parks, concerts, museums, zoos, cinemas etc., admission to sporting events and use of sporting facilities),
- lending in libraries of books and newspapers;
- services of general interest (e.g. supply of water, supply of services provided in connection with street cleaning, refuse collection and waste treatment, other than the supply of such services by public bodies),
- funeral services;
- transport of passengers and their accompanying luggage,
- reception of radio and television broadcasting services (excluding VOD)
- the supply, construction, renovation, modernisation, thermal modernisation or conversion of buildings or parts thereof subject to the social housing programme (single-family houses up to 300 square meters and flats up to 150 square metres),
- maintenance of private dwellings, excluding materials which account for a significant part of the value of the service supplied,
- accommodation provided in hotels and similar establishments,
- food and beverages serving services (excluding the supply of beverages and goods unprocessed by the taxpayer - other than those that are subject to a reduced rate, as well as seafood),
- some labour intensive services (hairdressing services, repair of footwear and leather goods, repair and alteration of clothing and home textiles, bicycle repair).

5% rate

You may apply the 5% tax rate to the supply of goods listed in Annex 10 of the VAT Act, inter alia:

- basic foods (e.g. bread, meat, fish, fruits and vegetables, dairy products, bakery products, farinaceous products, eggs, fruit and vegetable juices, soups, broths, homogenised and dietetic food) ,
- products for children and hygiene products (food for infants and toddlers, pacifiers, nappies, car seats, sanitary pads and tampons and),
- printed books, books on disks, tapes and other media and e-books (other than publications wholly or predominantly consisting of video content or audible music) as well as regional or local periodicals (printed or on disks, tapes and other media).

0% rate

You may apply the 0% rate to, inter alia:

- the export of goods,
- the intra-European Union supply of goods,
- the supply of goods under the 'TAX FREE for tourists' scheme,
- the supply of goods to free zones or customs warehouses,
- international transport services,

- the supply of vessels used for navigation on the high seas and carrying passengers for reward, or used for the purposes of commercial, industrial or fishing activities, including in particular sea-going cruise ships, sea-going pleasure boats and similar vessels, designed primarily for the carriage of persons; sea-going ferries of all kinds and the supply of parts or equipment for these vessels, if they are not inboard or used to operate the vessels,
- services provided in maritime ports related to the handling of means of maritime transport or aimed at meeting the direct needs of their cargo,
- the supply of means of air transport, replacement parts and onboard equipment for air carriers operating primarily international air services,
- the rental, leasing or chartering of means of air transport and the rental, leasing or chartering of their onboard equipment used by air carriers operating primarily international air services,
- the supply of certain computer hardware to educational establishments,
- the supply of goods or services, for specific purposes and subject to specific conditions, for:
 - EU institutions or authorities set up by the EU established or represented in a Member State other than Poland,
 - international organisations established or represented in a country other than Poland (recognised as such by the country of establishment and by Poland),
 - NATO armed forces established or represented in a Member State other than Poland,
 - diplomatic missions and consular offices established or represented in a Member State other than Poland and members of their staff,
 - US armed forces stationed in Poland.

Special and temporary provisions connected with COVID-19[1]

- donations of goods to fight COVID-19 (i.a. pharmaceutical products; medical devices; certain disinfectants, diagnostic tests and special personal protective equipment - such as face masks, overalls, gloves) to entities involved in the fight against the COVID-19 epidemic (primarily hospitals and healthcare centres) and those affected (i.a. nursing homes, shelters for homeless) - for the duration of the state of the epidemic in Poland,
- supply of imported pharmaceutical products financed with funds from public fund collection organized by public benefit organizations intended to conduct therapies that were originally expected to be carried out abroad (which has become impossible due to the travel restrictions during COVID-19 epidemic) - for the duration of the state of the epidemic in Poland.

Other preferences

If you provide taxi operation services, excluding rental of passenger cars with drivers, you may select a flat-rate tax on these services. The tax rate is **4%**.

If you are a flat-rate farmer who supplies agricultural product for a taxable person that accounts for this tax, you are entitled to a refund of this tax. The refund rate is **7%**.

Regulation of the Minister of Finance of March 25, 2020 on goods and services for which the tax rate on goods and services is reduced, and the conditions for applying reduced rates (Journal of Laws, items 527, 715, 736, 1487).

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