

Company registration for excise duty purposes

How businesses register to pay excise duties

 13.08.2025

If you wish to carry out business activities relating to excise goods, you must submit a registration application to Central Register of Excise Entities (CRPA).

The following entities are obligated to file an application for registration:

1. an entity conducting business activity intending to:
 - perform activities subject to excise duty - before the date of performing the first such activity,
 - perform activities with the use of excise goods covered by exemption from excise duty due to their intended use - before the date of performing the first activity with the use of these products,
 - perform activities using excise goods listed in Annex 2 to the Excise Duty Act, taxed at a zero rate of excise duty due to their intended use - before the date of the first activity using these goods,
 - make intra-Community acquisitions of ethyl alcohol completely denatured with a denaturant admitted in all Member States of the European Union or with additional denaturants admitted by the Member State of the European Union where the denaturation takes place, pursuant to Commission Regulation (EC) No 3199/93 of 22 November 1993 on the mutual recognition of procedures for the complete denaturing of alcohol for the purposes of exemption from excise duty, before the date of the first intra-Community acquisition of that alcohol,
2. an entity which, as part of the economic activity conducted, runs the place of destruction of excise goods – before the day of performance of the first of the activities regarding the destruction of excise goods,
3. an entity which intends to conduct economic activity as an intermediary coal entity or an intermediary gas entity – before the day of commencement of such activity,
4. an entity that has been designated as the entity representing a foreign entrepreneur from which electricity is acquired intra-Community by the final purchaser or gas products by the final gas purchaser – before the date of the first intra-Community acquisition by the final purchaser or the final gas purchaser, respectively,
5. an entity which has been designed as the representative entity of a foreign entrepreneur trading in raw tobacco – before the day of commencement of activity as a representing entity,
6. a consuming entity that does not conduct business activity and is not a natural person, intending to consume aviation fuel, marine fuel and LPG – before the date of first purchase of these products,
7. a foreign dispatching entity, if it has not appointed a tax representative – before the day of the first dispatch of excise goods.

Natural person who does not conduct business activity is not obliged to submit a registration notification to the CRPA, but it may submit such a notification if it consumes LPG that is exempt from excise duty due to its intended use.

The obligation to file a registration application does not apply to:

1. entities producing electricity from generators with a total capacity not exceeding 1 MW, which is consumed by these entities, provided that the excise duty has been paid in the appropriate amount on the energy products used to produce this electricity, and in the case of a local government unit, the total capacity of generators producing electricity from renewable energy sources is determined separately for each of the organisational units of the local government unit,
2. consuming entities with its place of residence, registered office or place of business in the territory of the country, which collects acquired excise goods exempt from excise duty due to their intended use (marine fuels, aviation fuels) exclusively at the airport directly to a tank permanently installed on an aircraft or from a tank permanently installed in a port directly to a tank permanently installed on a vessel,
3. consuming entities without a place of residence, registered office or place of business in the territory of the country, which receives acquired energy products exempt from excise duty due to their intended use, such as aviation fuels and marine fuels, directly into a tank permanently installed on an aircraft or vessel, and a consuming entity if it consumes LPG exempt from excise duty due to its intended use,
4. entities consuming LPG from a tank supplying collective metering installations;
5. intermediary oil entity and consuming oil entity,
6. intermediary tobacco entity,
7. an entity performing a one-off activity subject to excise duty in the scope of a passenger car, which does not conduct business activity the subject of which is the trade in passenger cars,
8. an entity conducting business activity in the field of products containing ethyl alcohol, exempt from excise duty pursuant to Article 30, paragraph 9, points 2-6 of the Excise Duty Act, included in:
 - products not intended for human consumption acquired within the Community and contaminated with contaminants permitted by the European Union Member State of origin of the product,
 - imported products not intended for human consumption contaminated with contaminants specified by the minister responsible for public finances for the purposes of applying excise duty exemptions,
 - contained in medicinal products within the meaning of the provisions of the Pharmaceutical Law,
 - essential oils or mixtures of fragrances used in the production of foodstuffs and non-alcoholic beverages with an actual alcoholic strength by volume not exceeding 1.2%,
 - in food products or semi-finished products in which the ethyl alcohol content does not exceed 8.5 liters of 100% vol. ethyl alcohol per 100 kg of product for chocolate products and 5 liters of 100% vol. ethyl alcohol per 100 kg of product for all other products.

Entry into the register of tobacco sale intermediaries

If you intend to carry out activities relating to dried tobacco (as intermediary tobacco entity), you must be entered into the register of intermediary tobacco entities.

A decision on entry into the register of intermediary tobacco entities is issued at a request submitted in a prescribed form.

Entries into the register of intermediary tobacco entities are made, changed and removed on the basis of decisions of the competent head of the revenue office.

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