

Distance sales of excise goods

Distance sales of excise goods from the territory of a Member State to private individuals – consumers in Poland

 11.12.2024

Obligations of the foreign consignor as a taxable person for excise duty

1. If you are established in a Member State of the European Union other than Poland and you want to supply to consumers (natural persons) in Poland, not for business purposes, excise goods covered by harmonised excise duty within the territory of the EU, i.e. goods listed in Annex 2 to the Excise Duty Act [\[1\]](#), including those taxed at a zero rate of excise duty, outside the excise duty suspension procedure - you can do this as a so-called foreign dispatching entity [\[2\]](#).
In such a case, you will become a taxable person liable for payment of excise duty in Poland, as it is assumed that the intra-EU acquisition is not made by a natural person, but by a foreign dispatching entity.
2. As a foreign dispatching entity, you must register in Poland in the Central Register of Excise Entities (CRPA) as a Polish excise taxpayer before the date of the first shipment. The registration application should be made to the competent Director of the Fiscal Administration Chamber in Poznań by the Fiscal and Customs Electronic Services Platform (PUESC) [\[3\]](#).
3. In addition, you must meet the following conditions;
 - a. before dispatching the excise goods:
 - deposit an excise guarantee to the Third Tax Office Warsaw-Śródmieście (the guarantee shall be deposited in an amount covering the tax liability that may arise with respect to the shipped excise goods; the foreign dispatching entity may not deposit excise guarantee in the form of a general guarantee; the rules and procedure for the deposit of excise guarantees are set forth in the Excise Tax Law [\[1\]](#) and the Regulation on Excise Guarantee [\[4\]](#)),
 - b. upon delivery of the excise goods:
 - submit a simplified declaration on excise duty on intra-EU acquisition of excise goods subject to an excise duty rate other than zero (AKC-UA) [\[5\]](#), calculate the excise duty and pay it on the territory of the country to the account of the competent tax office, within 10 days from the date on which the tax obligation arises, where the acquired excise goods are taxed on the territory of the country at a rate other than zero, or
 - submit a quarterly excise tax return on excise goods exempt from excise tax and zero-rate excise tax (AKCKZ) [\[5a\]](#) for the quarterly settlement period, by the 25th day of the second month following the quarter in which the tax obligation arose, in case the excise goods purchased are taxed on the territory of the country at the zero rate of excise tax. You will submit the

above-mentioned declarations by means of electronic communication through the Fiscal and Customs Electronic Services Platform (PUESC)(<https://puesc.gov.pl/>).

You should submit your declarations to the competent tax authority, which is the Head of the Third Tax Office Warsaw-Śródmieście in Warsaw.

4. Remember that the tax obligation for intra-EU acquisition of excise goods that have been moved as part of a distance sale arises on the date of receipt of the delivered excise goods by the consignee in the territory of the country.
5. If you do not want to fulfill the above-mentioned duties yourself, you can appoint a tax representative in Poland. The tax representative acts on your behalf. If you appoint a tax representative, it is assumed that the intra-EU acquisition is carried out by this tax representative, and it is this entity that is the taxpayer of excise on the intra-EU acquisition. The tax representative must obtain a permit from the competent head of the tax office to act in this capacity.
6. If you wish to act through a designated tax representative, you as the foreign dispatching entity must:
 - submit an application to the competent head of the tax office [\[6\]](#) for the issuance of such a tax representative permit [\[7\]](#). In the application, you must provide your data and information about your business activity, the data of the tax representative and the type of excise goods that will be purchased within the EU. You must attach to the application a statement that the tax representative agrees to perform activities in this capacity, and documents confirming that the tax representative meets the conditions for obtaining a permit. Documents constituting attachments to the application for a permit should be attached in the original or a certified copy and contain data current as of the date of the application.

Detailed regulations on the issuance of a permit to operate as a tax representative and the documents to be attached to an application for such a permit are set forth in the regulations of the Minister of Finance on permits for excise tax activities [\[8\]](#).

If you want to change the tax representative, then you must apply for a new permit for a new tax representative.

7. You must appoint a tax representative if you intend to send excise goods subject to the obligation to mark excise stamps, as specified in Annex 3 to the Excise Duty Act (e.g. vodka and other spirit drinks, wine), because as a foreign dispatching entity you are not entitled to receive Polish excise stamps. The tax representative receives the excise stamps on your behalf and is obliged to mark the excise goods correctly with the appropriate excise stamps. The tax representative may provide you with excise stamps for the purpose of affixing them to unit packets of excise goods or to excise goods which are the subject of an intra-EU acquisition, or you may send the above goods to the tax representative so that he or she can affix the excise stamps. The tax representative must submit to the Ministry of Finance an initial demand for bands [\[9\]](#).

Obligations of the tax representative as a taxable person for excise duty

1. Appointed by you a tax representative in order to obtain authorization to operate in this capacity, must meet the following conditions:
 - a. be a registered taxable person for value added tax,
 - b. be an entity whose activities are directed by persons not convicted by a final court judgment for a crime against the credibility of documents, against property, against business transactions, against trading in money and securities or fiscal crime;

- c. do not have arrears (debts) on customs duties and taxes constituting state budget revenue, social and health insurance contributions and cannot be subject to enforcement, liquidation or bankruptcy proceedings;
 - d. deposit an excise tax guarantee (in the form of a general guarantee after submitting a written request in this regard to the competent head of the tax office);
 - e. may not have any of the excise permits granted to him revoked due to violation of the law, as well as a revoked license or permit to conduct business activities, and may not have a decision issued prohibiting him from conducting regulated activities within the meaning of the Entrepreneurs' Law [\[10\]](#), in the field of excise goods.
2. The tax representative is obliged to notify the competent head of the tax office about changes to the data contained in the application for a permit (within 7 days from the date on which the change took place) and about planned changes to the data contained in the permit (before making these changes).
 3. After obtaining the permit, and before the date of the first activity subject to excise duty (i.e. before the date of intra-EU acquisition of excise goods), the tax representative must register in the Central Register of Excise Entities [\[3\]](#).
 4. The tax representative is obliged to:
 - a. calculate excise tax and pay it in Poland for monthly settlement periods, by the 25th day of the month following the month in which the tax obligation arose,
 - b. submit tax declarations [\[12\]](#) to the competent head of the tax office [\[11\]](#). The above declarations shall be submitted by means of electronic communication through the PUESC Fiscal and Customs Electronic Services Platform (<https://puesc.gov.pl/>).
 5. Remember that the tax obligation for the intra-EU acquisition of excise goods that have been moved as part of distance sales arises on the date of receipt of the delivered excise goods by the consignee in the territory of the country.
 6. In the case of excise goods subject to excise tax marking, the tax representative is obliged to:
 - a. submit a preliminary demand for excise tax marks for the calendar year to the office serving the minister responsible for public finances, by October 30 of the year preceding the year for which the preliminary demand is submitted, according to the established model [\[13\]](#),
 - b. submit an application for the issuance of tax excise stamps to the competent head of the tax office for excise stamps [\[14\]](#), together with documents [\[15\]](#) and make payment for excise stamps [\[16\]](#),
 - c. in the case of excise goods required to be marked with excise stamps, mark the excise goods himself in a correct manner, with the appropriate excise stamps, or transfer the excise stamps to the foreign dispatching entity to apply them on the unit packages of the excise goods or on the excise goods. The responsibility for the correct marking of the excise goods with excise marks shall then remain with the tax representative.
 7. The tax representative is also obliged to keep records of:
 - a. intra-EU acquisitions of excise goods supplied within the territory of the country by the foreign dispatching entity of which it is a representative – these records should make it possible to determine the quantity and type of excise goods purchased intra-EU, to determine the amounts of excise duty, to determine the entity which dispatched the excise goods and the entity on whose behalf the excise goods were acquired within the-EU [\[17\]](#),

b. excise tax stamps – these records should make it possible to determine the number of excise stamps received, issued, used for affixing, damaged, destroyed, lost and returned [\[18\]](#).

Explanations:

[1] the Excise Tax Act of December 6, 2008 (OJ 2023, item 1542, as amended)

[2] foreign dispatching subject - an entity with a registered office or permanent place of business in the territory of a Member State, which sends or delivers, directly or indirectly, from the territory of a Member State, outside the excise duty suspension procedure and the System, excise goods listed in Annex No. 2 to the Act, on which excise duty has been paid in the territory of a Member State or which are subject to a zero excise rate in the territory of a Member State, to a natural person in the territory of the country, not for business purposes

[3] detailed information on registration with the CRPA is available at <https://puesc.gov.pl/uslugi/crpa-uzyskaj-wpis-do-centralnego-rejestru-podmiotowakcyzowych>

[4] regulation of the Minister of Finance of 21 December 2018 on excise guarantees (OJ 2024, item 601)

[5] the template of the simplified declaration on excise tax on intra-EU acquisition of excise goods subject to an excise tax rate other than the zero rate (AKC-UA) has been defined by the Regulation of the Minister of Finance of February 8, 2023 on the template of the simplified declaration on excise tax on intra-EU acquisition of excise goods (OJ 2023, item 278), detailed information on the submission of declarations through PUESC is available at <https://puesc.gov.pl/uslugi/zloz-deklaracje-uproszczona-dla-podatku-akcyzowego-nabycia-wewnatrzspolnotowego-wyrob%C3%B3w-akcyzowych>.

[5a] the template of the quarterly declaration on excise tax on excise goods covered by the exemption from excise tax and zero excise tax rate (AKCKZ) is defined by the Regulation of the Minister of Finance of December 17, 2021 on the templates of tax declarations on excise tax and declarations on prepayment of excise tax (OJ of 2021, item 2436, as amended), detailed information on submission of declarations through PUESC is available at <https://puesc.gov.pl/uslugi/zloz-deklaracje-kwartalna-w-sprawie-podatku-akcyzowego-odwyrobow-akcyzowych-objetych-zwolnieniem-od-podatku-akcyzowego-i-zerowa-stawkapodatku-akcyzowego>

[6] the competent tax authority for the foreign dispatching subject applying for a tax representative's permit is the head of the tax office and the director of the tax administration chamber with jurisdiction over the place where the taxable activity (intra-EU acquisition) is performed by the tax representative; if the activities subject to excise tax (intra-EU acquisition) will be performed by the tax representative in the area of local jurisdiction of two or more tax authorities, the local jurisdiction is determined with regard to: 1) the address of the tax representative's registered office - in the case of an entity that is a legal person and an organizational unit without legal personality, 2) the address of the tax representative's place of residence - in the case of an entity that is a natural person; in addition, if activities subject to excise taxation will be performed by a tax representative in the area of local jurisdiction of two or more tax authorities, the tax authority with local jurisdiction may be one of these authorities, selected by the tax representative and indicated by him in a statement submitted to the selected tax authority and the tax authority with jurisdiction in accordance with the principle expressed in the previous sentence;

[7] a form application is set out in Annex No. 4 to the Regulation of the Minister of Finance of April 12, 2019 on permits to perform excise tax activities (OJ 2022, item 1762)

[8] regulation of the Minister of Finance of 12 April 2019 on permits to carry out activities in the field of excise duty (OJ 2022, item 1762)

[9] a template of the initial requirement is set out in Annex 7 to the Regulation of the Minister of Finance of 7 June 2019 on the marking of excise goods with excise stamps (OJ 2022, item 1753)

[10] act of 6 March 2018 - Entrepreneurs' Law (OJ 2024, item 236)

[11] the tax authority competent to submit a tax return in the case of an intra-EU acquisition of excise goods made by a tax representative is the head of the tax office and the director of the tax administration chamber competent for the place of performance of the taxable transaction (intra-EU acquisition); where transactions subject to excise duty (intra-EU acquisitions) are carried out by a tax representative within the territorial jurisdiction of two or more tax authorities, territorial jurisdiction shall be determined on the basis of: 1) the address of the registered office of the tax representative – in the case of an entity that is a legal person and an organisational unit without legal personality, 2) the address of the place of residence of the tax representative – in the case of an entity that is a natural person; in addition, if the activities subject to excise duty are carried out by a tax representative within the territorial jurisdiction of two or more tax authorities, the tax authority with territorial jurisdiction may be one of those authorities, chosen by the tax representative and indicated by him in a declaration submitted to the tax authority of his choice and to the tax authority with territorial jurisdiction in accordance with the rule set out in the preceding sentence.

[12] templates for tax returns were set out in the Regulation of the Minister of Finance of 17 December 2021 on templates for tax returns on excise duty and declarations on prepayment of excise duty (OJ 2021 item 2436, as amended); detailed information on submitting declarations via PUESC is available at <https://puesc.gov.pl/uslugi/zloz-deklaracje-w-sprawie-podatkuakcyzowego>

[13] a template of the initial requirement is set out in Annex 7 to the Regulation of the Minister of Finance of 7 June 2019 on the marking of excise goods with excise stamps (OJ 2022, item 1753)

[14] the specimen application for the issue of tax bands or the sale of legalisation bands and for the issue of an authorisation to collect tax bands is set out in Annex 12 to the Regulation of the Minister of Finance of 7 June 2019 on the marking of excise goods with excise stamps (OJ 2022, item 1753)

[15] the documents referred to in § 8 (1) of the Regulation of the Minister of Finance of 7 June 2019 on the marking of excise goods with excise stamps (OJ 2022, item 1753, as amended)

[16] detailed information on payment for excise stamps is available at <https://puesc.gov.pl/web/guest/uslugi/zloz-wniosek-o-wydanie-banderol-i-uzyskajupowaznienie-do-ich-odbioru/#ILE-ZAPLACISZ>

[17] the detailed scope of data to be included in the records of excise goods kept by the tax representative is specified in § 22 of the Regulation of the Minister of Finance of 22 December 2023 on the records, documentation and protocols relating to excise goods and excise stamps (OJ, item 2817)

[18] section 26 of the Regulation of the Minister of Finance of 22 December 2023 on the records, documentation and protocols relating to excise goods and excise stamps sets out the detailed scope of data to be included in the register of tax excise stamps.