

## Registering for VAT

Specific information about registering for VAT: when you should register, how to register, how change registration, how cancel registration, how transfer registration



13.12.2021

- [When a business, including businesses based in other EU countries, should register for VAT](#)
- [How a business can register for VAT](#)
- [How a business can change their VAT registration details](#)
- [How a business can cancel their VAT registration](#)
- [How a business can transfer their VAT registration to another business](#)

### When a business, including businesses based in other EU countries, should register for VAT

#### The obligation to register for VAT

If you run a company, you must register for VAT:

- if the value of your sales exceeds the threshold for VAT exemption. This threshold is PLN 200 000 in a fiscal year. If you begin to carry out transactions subject to VAT during the year, then you calculate the threshold in proportion to the period in which business activities were carried out in the fiscal year.
- if the value of your sales does not exceed the threshold referred to above, but you wish to waive the right to VAT exemption.
- regardless of the value of sales if:
  - you supply:
    1. the goods listed in Annex 12 to the VAT Act, i.e. articles (scrap) of precious metals or with an admixture of these metals,
    2. goods subject to excise duty, except for:
      - electricity (CN 2716 00 00),
      - tobacco products,
      - passenger cars other than those listed in point (e), regarded as depreciable fixed assets,
    3. buildings, civil engineering works or parts thereof in the cases referred to in Article 43(1)(10)(a) and (b) of the VAT Act (i.e. when the supply is made within the framework of the first occupation or before the first occupation, or the

period between the first occupation and the supply of a building, a civil engineering work or parts thereof is less than 2 years),

4. building land,

5. new means of transport,

6. the following goods in connection with the conclusion of a contract as part of an organised scheme for the conclusion of distance contracts, without the simultaneous physical presence of the parties, with the exclusive use of one or more means of distance communication up to and including the time at which the contract is concluded:

7. beauty and toilet preparations (Polish Classification of Goods and Services, PKWiU) (PKWiU 20.42.1),

- computers, electronic and optical goods (PKWiU 26),
- electrical equipment and non-electric domestic appliances (PKWiU 27),
- machinery and equipment n.e.c. (PKWiU 28),

8. wholesale and retail, parts for:

- motor vehicles (PKWiU 45.3),
- motorcycles (PKWiU 45.4);

◦ **you provide:**

1. legal services,
2. advisory services, except for farm advisory services related to plant cultivation and breeding, and animal production, as well as to the preparation of development and modernisation plans for agricultural holdings,
3. jewellery services,
4. debt recovery services, including factoring services;

◦ **your place of business is not located in Poland.**

## When to submit an application for VAT registration

Submit the application for registration (VAT-R):

- before the date of the first sale of goods or services other than those subject to transaction-based exemption from VAT, if you start selling these goods or services,
- before the date of the first transaction subject to VAT (e.g. the sale of goods or services), if you wish to waive the right to personal exemption (threshold-based) on the first transaction when you start a business,
- before the date when you lose the right to VAT exemption,
- before the beginning of the month in which you waive the right to personal exemption or exemption for flat-rate farmers.

## Exemption from the obligation to register for VAT

You may be exempt from the obligation to register for VAT:

- regardless of the value of sales, if you carry out only VAT-exempt transactions (e.g. services such as foreign language teaching, rental of residential property for housing purposes only, granting of credits or cash loans) – **transaction-based exemption**.
- if the total value of your sales did not exceed PLN 200 000 in the previous fiscal year and will not exceed this threshold in the year concerned, and if you start a business during the year, will not exceed a threshold determined in proportion to the period in which business activities are carried out in the fiscal year, and you wish to benefit from tax exemption – so-called **personal exemption**.
- if your place of business or fixed establishment from which you carry out economic transactions, permanent address or habitual residence is not located in Poland and you carry out only the following transactions in Poland:
  - transport services and auxiliary services related directly to the importation of goods, if the value of these services was included in the taxable amount for the importation of goods,
  - air traffic control services provided for air carriers operating primarily international air services,
  - services related to take-off, landing and parking, and the handling of passengers and cargo or other similar services provided for air carriers operating primarily international air services,
  - services provided in maritime ports related to the handling of means of maritime transport or aimed at meeting the direct needs of their cargo,
  - services provided in maritime ports in connection with international transport, related to the handling of means of land transport and inland waterway transport or aimed at meeting the direct needs of their cargo,
  - marine salvage services, monitoring of the safety of maritime shipping and inland waterway transport, and services related to marine environment protection and the maintenance of port water areas and approach lanes,
  - services related to the handling of vessels falling under PKWiU ex 30.11 owned by maritime shipping companies, excluding services provided for the personal purposes of the crew,
  - services related to the repair, conversion or maintenance of vessels falling under PKWiU ex 30.11, and their components,
  - services related to the repair, conversion or maintenance of means of air transport and equipment installed on board, used by air carriers operating primarily international air services,
  - services for which taxable persons for VAT purposes are the taxable persons referred to in Article 17(1)(4) of the VAT Act (i.e. in cases where purchasers import services),
  - the supply of goods for which purchasers are taxable persons,
  - others services provided for maritime shipping companies or other operators providing maritime transport services, aimed at meeting the direct needs of the means of maritime transport, sea fishing vessels and salvage vessels referred to in Article 83(1)(1) of the VAT Act, or their cargo,
  - telecommunications services, broadcasting services or electronic services provided for persons who are not the taxable persons referred to in Article 28a of the VAT Act, accounted for under the specific procedure referred to in Section XII, Chapters 6a and 7 of the above Act (MOSS).
- if you are identified as a 'taxable person for VAT purposes – occasional carriage' (in connection with occasional carriage of passengers by road).

## How a business can register for VAT

## Registration for VAT

In order to register for VAT, submit an application to the revenue office on a VAT-R form.

### You may register as

- an active taxable person for VAT purposes,
- a taxable person exempt from VAT – if you benefit from threshold-based exemption (so-called personal exemption) or carry out only transactions subject to transaction-based exemption – you may, but are not required to, submit a VAT-R form.

**Please note: You need a Tax Identification Number (NIP) to register for VAT. If you do not have one, submit an application for NIP.**

## Where to submit the application

You submit the VAT-R application to the competent revenue office. If:

- you run a company as a legal person (e.g. a private limited company) or an organisational unit without legal personality (e.g. an association), submit the application to the revenue office having jurisdiction over your company's registered office.
- you are self-employed, submit the application to the revenue office having jurisdiction over your place of residence.
- if you do not have a registered office in Poland but your fixed establishment is located there, submit the application to the revenue office having jurisdiction over the fixed establishment.
- if neither your registered office nor your fixed establishment is located in Poland, submit the application to the Warszawa-Śródmieście Second Revenue Office.

## How to submit the application

The VAT-R application may be:

- submitted in person at the revenue office,
- sent by post,
- sent by electronic means.

## When to submit an application for VAT registration

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## How much will you pay

Registration for VAT purposes is free of charge. If, however, you indicate in the application that you wish to receive confirmation of registration, you will pay PLN 170.

## Registration

The revenue office will verify your application and, depending on the variant selected, register you as an 'active taxable person for VAT purposes' or a 'taxable person exempt from VAT'. If you have indicated in the application that you wish to receive confirmation of registration and you have paid the fee, then the office will issue the confirmation of registration.

During the verification of the application, the revenue office may request you to provide additional documents.

## Refusal of registration

You will not be registered if:

- you provide incorrect data in the application for registration, or
- your company does not exist, or
- the revenue office cannot contact either you or your attorney, or
- you or your attorney does not appear at the revenue office when requested, or
- the office becomes aware that you will use the services of banks or credit unions to commit fiscal fraud, or
- the court has prohibited you from running a business.

## How a business can change their VAT registration details

### How to change VAT registration data

You report changes in VAT registration data on a **VAT-R form**. To this end, indicate in the form that it is submitted to **update the data**.

## When to submit an updated VAT-R application

You should do this within **7 days** from the date when the data were changed.

## No obligation to update the data

You do not need to update a VAT-R application if you change data taxable persons are required to update under the Act on rules governing the registration and identification of taxable persons and taxpayers (e.g. changes of address, surname and company name). These data are updated by submitting an update form for registration purposes – on CEIDG-1, NIP-2, NIP-7 and NIP-8 forms respectively – or by submitting an application for a change of data in the National Court Register (Krajowy Rejestr Sądowy, KRS). A change of address must be reported also on a VAT-R form only if it results in a change of jurisdiction of the head of the revenue office.

## How a business can cancel their VAT registration

### Cancellation of VAT registration

The legislation does not provide for the cancellation of VAT registration, but for the possibility of removal from the register of taxable persons for VAT purposes.

### Deregistration of taxable persons for VAT purposes

You may de-register as a taxable person for VAT purposes if you ceased to carry out transactions subject to VAT in Poland.

To this end, submit a **VAT-Z** form to the competent revenue office. You should do this within **7 days** from the date when you ceased to carry out these transactions. The head of the revenue office will remove you from the register of taxable persons for VAT purposes on this basis.

## How a business can transfer their VAT registration to another business

### How to transfer VAT registration to another company

You cannot transfer VAT registration to a company that has a different Tax Identification Number (NIP).

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