

Procedures for persons moving abroad with a vehicle

Information on procedures when moving abroad with the vehicle

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If you own any vehicle with gross vehicle mass of the vehicle or combination of vehicles over 3.5 tonnes and you register it in Poland, then this vehicle is subject to transport vehicle tax. The transport vehicle tax covers:

- heavy goods vehicles with gross vehicle mass over 3.5 tonnes,
- truck-tractors and road tractors adapted to be used only with a semi-trailer or trailer with gross vehicle mass of the combination of vehicles over 3.5 tonnes,
- trailers and semi-trailers whose gross vehicle mass together with the transport vehicle is over 7 tonnes, and
- buses.

Taxable persons for this tax are owners, and in some cases keepers of vehicles.

The tax becomes payable on the first day of the month following the month in which the vehicle was registered in Poland. The tax liability expires at the end of the month when the vehicle is deregistered, sold, the registering authority has issued a decision on temporary de-registration, or the time for which the vehicle was given for use has expired.

An annual tax return (DT-1 form) must be submitted for transport vehicle tax to the head of the rural municipality or mayor of the town competent for the taxable person's place of residence. In the return the taxable person calculates the transport vehicle tax for a given fiscal year, which should then be paid without waiting for a request for payment to the bank account of the relevant municipality.

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