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## Authorising a registered consignee

Authorising a registered consignee – allowing the receipt of duty suspended excise products on importation



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## **Definition of "registered consignee"**

A **registered consignee** is an entity which holds an authorisation for one-off or intra-EU acquisition of excise goods, i.e. introducing excise goods from another EU country as part of its economic activity, without paying the excise duty applicable in the country of dispatch (without paying foreign excise duty). These goods are transported under a duty suspension arrangement. Please note that a registered consignee cannot store or dispatch excise goods under a duty suspension arrangement.

You will obtain the authorisation to acquire excise goods as a registered consignee if:

- you have a legal right to use the place designated for the receipt of excise goods, called the 'place of receipt of excise goods'; (NOTE this does not apply to application for an authorisation for one-off intra-EU acquisition of excise goods).
- you are a taxable person for VAT purposes;
- you are an entity managed by persons who have not been convicted by a final judgment of document fraud, an offence against property, an offence against trading, an offence against trading in money and securities or a tax offence;
- you are not in arrears with duties and taxes constituting state budget revenue, and social insurance and health insurance contributions, and enforcement, liquidation or bankruptcy proceedings are not conducted against you;
- · you will provide an excise guarantee;
- you are an entity for which none of the authorisations referred to in Article 84(1), or a licence or authorisation for business activities has been withdrawn on the grounds of a breach of the law, and which has not been prohibited from carrying out regulated activities within the meaning of the Entrepreneurs' Law Act of 6 March 2018, in respect of excise goods.

## Conditions for obtaining an authorisation

If you carry out business activities and intend to obtain an authorisation as a registered consignee, you must register as a taxable person for excise duty purposes.

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To this end, you must submit an AKC-R application for registration to the competent head of the revenue office before the first transaction subject to excise duty and pay stamp duty of PLN 170 to the account of the office of the city or municipality having jurisdiction over the seat of the revenue office to which you submit this application for registration.

Next submit an application to the competent head of the revenue office for an authorisation for intra-EU acquisition of excise goods as a registered consignee/an authorisation for one-off intra-EU acquisition of excise goods as registered consignee. The territorial competence of the head of the revenue office is determined on general terms set out in Article 14 of the Excise Duty Act. When you submit an application for one of those authorisations, you need to pay stamp duty of PLN 82 to the account of the office of the city or municipality where the revenue office to which you submit the application is located.

You must enclose the following documents with the application:

- a document confirming the applicant's legal right to use a separate place designated for the receipt of excise goods; (NOTE this does not apply to an application for an authorisation for one-off intra-EU acquisition of excise goods);
- a document confirming that the applicant is a taxable person for VAT purposes;
- · a certificate of clean criminal record;
- a social security clearance certificate;
- the plan of the place of receipt of excise goods; (NOTE this does not apply to an application for an authorisation for one-off intra-EU acquisition of excise goods);
- · proof of payment of stamp duty;
- other documents relating to the activities carried out as a registered consignee or the type of excise goods, in particular the required licences or authorisations.

Please note: that the following information on official check does not apply to the application for an authorisation for one-off intra-EU acquisitions of excise goods.

The application for an authorisation to acquire excise goods as a registered consignee constitutes at the same time a designation for an official check. Therefore, the application for an authorisation must be accompanied by the documents referred to in Section 3(2) of the Regulation of the Minister for Finance of 31 December 2018 on official checks.

The official check is conducted by the customs and revenue office, in your presence or in the presence of a person you have authorised. It is conducted to verify whether you have ensured at the place of receipt of excise goods conditions and measures necessary to:

- · conduct customs and fiscal audits;
- safely receive these goods.

Detailed conditions for places of receipt are set out in the Regulation of the Minister for Finance of 21 December 2015 on the detailed conditions for places of receipt of excise goods and places of operation of tax warehouses.

The office draws up an official check report, which, together with the application and accompanying documents, constitutes verification records.

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You will receive the authorisation to acquire excise goods as a registered consignee only after the verification file has been approved.

Before issuing the authorisation to operate as a registered consignee, the revenue office will request you to provide an excise guarantee. You must do so within 14 days from the date of receipt of the request. At your request, this deadline may be extended by up to 30 days.

You may provide the excise guarantee in the following forms:

- a cash deposit
- a bank guarantee or an insurance guarantee
- a cheque confirmed by a legal person established in the European Union or a Member State of the European Free Trade Association (EFTA) a party to the Agreement on the European Economic Area, or by a branch of a foreign bank which carry out banking activities within the meaning of the Banking Law Act of 29 August 1997 in Poland
- · a promissory note
- another document recognised as a means of payment
- · a mortgage on real estate

Important: a guarantee in the form of a mortgage on real estate cannot constitute more than 45% of the amount of the excise guarantee. The remaining part of the excise guarantee must be provided in other forms.

You must also be registered for the purposes of the Excise Movement and Control System (EMCS).

The competent head of the revenue office will verify the application for compliance with formal and substantive requirements. If the application meets the requirements, you will receive the authorisation to acquire excise goods as a registered consignee.

The head of the revenue office will issue the authorisation or refuse your application by means of an administrative decision.

An authorisation for one-off acquisition of excise goods as a registered consignee should be used on one occasion only within 3 months of the authorisation issue date.

An authorisation for operating as a registered consignee is issued for:

- an indefinite period,
- a fixed period of no more than 3 years.

The authorisation to acquire excise goods as a registered consignee includes in particular:

- excise number of a registered consignee associated with the place of receipt of excise goods;
- registered address or residential address of the registered consignee;
- address of place of receipt of excise goods;
- type of excise goods purchased during intra-EU acquisition;

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• the form and duration of the excise security.

A change of the place of receipt of excise goods requires a new authorisation to acquire excise goods as a registered consignee.

The authorisation for one-off acquisition of excise goods as a registered consignee specifies in particular:

- excise number of a registered consignee associated with the place of receipt of excise goods;
- · registered address or residential address of the registered consignee;
- address of the entity from which excise goods are purchased during intra-EU acquisition;
- · address of place of receipt of excise goods;
- type and amount of excise goods purchased during intra-EU acquisition;
- amount of excise security.









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