Authorising a registered consignor

Authorising a registered consignor – allowing the dispatch of duty suspended excise products on importation

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Definition of "registered consignor"

A **registered consignor** is an entity authorised to dispatch imported excise goods from the place of importation under a duty suspension arrangement as part of business activities.

If you wish to import excise goods without paying excise duty and you intend to use such goods in a tax warehouse, you must obtain an authorisation to dispatch excise goods as a registered consignor, or use the services of another registered consignor. However, you must remember that, as a registered consignor, you cannot store excise goods under a duty suspension arrangement.

Conditions for obtaining an authorisation

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

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 the application for registration.

Then, you must submit an application for an authorisation to dispatch excise goods as a registered consignor to the competent head of the revenue office. 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.

Then, pay stamp duty of PLN 82 to the account of the office of the city or municipality competent for the area where the revenue office to which you submit the application for an authorisation is located.

You must enclose the following documents with the application:

- a document confirming that you are a taxable person for VAT purposes,
- a certificate of clean criminal record,

- a social security clearance certificate,
- documents required under separate provisions, related to the operations as a registered consignor or type of excise goods, in particular required licences or permits,
- proof of payment of stamp duty.

An authorisation to dispatch excise goods as a registered consignor is issued to an entity which meets the following cumulative conditions listed in Article 48(1)(2) to (6) of the Excise Duty Act of 6 December 2008:

- is a taxable person for VAT purposes
- is 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
- is not in arrears with duties and taxes, and social insurance and health insurance contributions, and enforcement, liquidation or bankruptcy proceedings are not conducted against it
- will provide an excise guarantee
- is 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.

An excise guarantee must be provided in order for the authorisation to dispatch excise goods as a registered consignor to be issued. The authority will request you to provide the 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 dispatch excise goods as a registered consignor. Together with the authorisation, the competent head of the revenue office will also assign to you an excise number of a registered consignor.

The authorisation to dispatch excise goods as a registered consignor may be issued for a fixed period of no longer than 3 years, or for an indefinite period.

The authorisation to dispatch excise goods as a registered consignor specifies in particular:

- the excise number of the registered consignor;
- the registered address or residential address of the registered consignor;
- the type of excise goods dispatched;
- the form and duration of the excise guarantee.

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

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