

Authorities responsible for the collection of excise duty

Which authorities are responsible for the collection of excise duties

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The tax authorities responsible for matters relating to excise duty are:

1. the heads of the revenue offices,
2. the heads of the customs and revenue offices,
3. the directors of the regional revenue administration offices.

The heads of the customs and revenue offices are tax authorities responsible for matters relating to excise duty on imports and exports, excluding collection, and for issuing decisions in cases in which they find irregularities during customs and revenue audits.

The jurisdiction of the tax authorities in matters relating to excise duty is determined based on:

- the place where transactions are carried out,
- the occurrence of factual circumstances,

- subject to excise duty.

If transactions or factual circumstances subject to excise duty fall within the jurisdiction of two or more tax authorities, then:

1. the jurisdiction is determined for:
 - legal persons and organisational units without legal personality – based on their registered address,
 - natural persons – based on their residential address,
2. taxable persons may choose a tax authority by submitting a declaration.

Special rules for determining jurisdiction apply in the following situations:

- determination of standards for acceptable losses of excise goods or acceptable standards for excise goods consumption,
- the movement of excise goods under a duty suspension arrangement,
- notification of the head of the revenue office by a warehousekeeper of the intention to remove excise goods from the tax warehouse.

In these cases, jurisdiction is determined based on the place where transactions subject to excise duty are carried out or factual circumstances subject to excise duty to which these transactions relate occur.

In the case of final oil consumers and oil sale intermediaries not subject to registration for excise duty on the terms referred to above, the tax authorities responsible for matters relating to registration are:

- **for natural persons** – the head of the revenue office responsible for the performance of excise duty tasks based on these persons' residential address or address of stay, and the director of the regional revenue administration office having jurisdiction over this head of the revenue office in matters relating to excise duty;
- **for legal persons and organisational units without legal personality** – the head of the revenue office responsible for the performance of excise duty tasks based on these entities' registered address, and the director of the regional revenue administration office having jurisdiction over this head of the revenue office in matters relating to excise duty.

The authorities responsible for matters relating to excise duty **on imports** are the head of the customs and revenue office responsible, under customs legislation, for calculating and entering in the accounts import duties resulting from a customs debt, and the director of the regional revenue administration office having jurisdiction over this head of the customs and revenue office, and the head of the revenue office responsible, under customs legislation, for collecting import duties resulting from a customs debt.

In turn, for natural persons who make intra-EU acquisitions, except for acquisitions as part of business activities, the tax authorities are the head of the revenue office and the director of the regional revenue administration office having jurisdiction over these persons' residential address.

If a refund of excise duty is applied for, the competent tax authority is the head of the revenue office to whom a tax declaration for this excise duty has been submitted or who has issued a decision determining the amount of this excise duty, and the head of the regional revenue administration office having jurisdiction over this head of the revenue office in matters relating to excise duty.

If jurisdiction cannot be determined in the ways described above, the competent tax authority is the Head of the Warszawa-Śródmieście Third Revenue Office and the Director of the Warsaw Regional Revenue Administration Office.

The revenue office to whose bank account excise duty payments, excise duty prepayments and daily payments are made and from whose bank account refunds of excise duty are paid is **always** the Nowy Targ Revenue Office.

The authorities responsible for matters relating to excise stamps are:

- the heads of the revenue offices,
 - the directors of the regional revenue administration offices
- having jurisdiction over the registered address or residential address of entities required to mark excise goods with excise stamps.

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