


# Company registration for excise duty purposes

## How businesses register to pay excise duties

 13.12.2021

### AKC-R applications for registration

If you wish to carry out business activities relating to excise goods, you must submit an AKC-R application for registration to the competent head of the revenue office before the date of the first transaction:

- subject to excise duty, or
- involving the use of excise goods exempt from excise duty due to their intended use, or
- involving the use of the excise goods listed in Annex 2 to the Act, which are subject to the zero rate due to their intended use.

You must also register in this way if you intend to acquire within the European Union ethyl alcohol that has been completely denatured with a denaturing agent authorised in all EU Member States or with additional denaturing agents authorised by the EU Member State in which the ethyl alcohol has been denatured.

The head of the revenue office confirms acceptance of taxable persons' applications in writing.

#### **Important: Applications for registration do not need to be submitted by:**

- entities carrying out activities involving the use of goods exempt from excise duty on due to their intended use, which do not have a registered office, place of residence or place of business in Poland,
- entities producing electricity from generators with a total capacity not exceeding 1 MW, provided that this energy is not supplied to connected and cooperating installations used for transmitting this energy, but only consumed by these entities – if the correct amount of excise duty has been paid on energy products used to produce this electricity.

### Entry into the register of tobacco sale intermediaries

If you intend to carry out activities relating to dried tobacco (as a tobacco sale intermediary), you must be entered into the register of tobacco sale intermediaries.

A decision on entry into the register of tobacco sale intermediaries is issued at a request submitted in a prescribed form.

Entries into the register of tobacco sale intermediaries are made, changed and removed on the basis of decisions of the competent head of the revenue office.

### **Notification of the intention to begin to operate as a coal sale intermediary or a gas sale intermediary**

If you intend to carry out activities relating to coal products (as a coal sale intermediary) or gas products (as a gas sale intermediary), you must **notify** the competent head of the revenue office accordingly in writing before beginning to operate.

The head of the revenue office confirms acceptance of the notification of the intention to begin to carry out business activities as a coal sale intermediary or a gas sale intermediary.

Remember that a coal sale intermediary and a gas sale intermediary are obliged to inform the competent head of the revenue office about the cessation of activities as a coal sale intermediary and a gas sale intermediary within 7 days from the date on which the activity ceased.

### **AKC-RU simplified applications for registration**

If you intend to use excise goods for heating purposes as a final oil consumer or carry out business activities as an oil sale intermediary, you must submit an AKC-RU simplified application for registration to the competent head of the revenue office before the date of the first transaction involving these excise goods, not covered by excise duty exemption due to their intended use.

[Help us improve](#)[Assistance Service Finder](#)



This webpage is part of an EU quality network