

## Duty paid

### Duty paid – where the business may source duty paid excise products in other EU countries

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If you meet specific conditions, you are entitled to a refund of excise duty for intra-EU supply or exports of excise goods.

You may receive such a refund of excise duty if you are:

1. a **taxable person** who has supplied excise goods within the European Union or exported them, or
2. **an entity which has acquired these excise goods from the taxable person** and supplied them within the European Union or exported them.

You must submit a written application to receive a tax refund. The application is submitted to the head of the revenue office responsible for refunds of excise duty. The Regulation of the Minister for Development and Finance on the jurisdiction of revenue offices and regional revenue administration offices in matters relating to excise duty lists the revenue offices and regional revenue administration offices responsible for matters relating to excise duty and defines their jurisdiction.

**Important: You must submit the application for a refund of excise duty on exports within 1 year from the date on which the goods were exported.**

**If you have supplied goods within the European Union**, you should enclose the following documents with the application for a refund of excise duty:

- documents confirming payment of excise duty in Poland;
- documents accompanying the movement of the excise goods;
- confirmation of receipt of the excise goods by a consignee from an EU Member State;
- a document confirming payment of excise duty, submission of a declaration in an EU Member State or provision of a security, or a document confirming that excise duty does not need to be paid in that country.

**If you have exported goods**, you should enclose the following documents with the application for a refund of excise duty:

- documents confirming payment of excise duty in Poland;
- documented confirmation that the excise goods have been exported from Poland outside the customs territory of the EU within the meaning of the Union Customs Code, in accordance with customs legislation. Such documents include, in particular, IE 599 electronic messages received by exporters as part of the export control system.

**Important: excise duty is not refunded in the case of intra-EU supply and exports of excise goods marked with excise stamps. Excise duty will be refunded in PLN to the bank account indicated in the application for a refund of excise duty. The refund applied for cannot be lower than the PLN equivalent of EUR 100, converted at the average EUR exchange rate announced by the National Bank of Poland on the date of submission of the application for a refund of excise duty.**

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