

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, or
3. an authorised consignor who is not a taxable person or entity which has acquired excise goods from a taxable person and made an intra-Community supply of those goods.

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.

If you are a taxable person who has made an intra-Community supply of excise goods or an entity that has acquired these excise goods from a taxable person and made an intra-Community supply of excise goods, after an intra-Community supply of excise goods:

- not listed in Appendix No. 2 to the Excise Duty Act, which are entity to an excise duty rate other than the zero rate in the territory of the country,
- referred to in Article 40(5a) of the Excise Duty Act, moved outside the excise duty suspension procedure in unit packages without the use of the System or
- listed in Appendix No. 2 to the Excise Duty Act provided intra-Community to a natural person, not for the purpose of conducting business activity

you should enclose the following documents with the application for a refund of excise duty:

1. documents accompanying the movement of the excise goods,
2. the confirmation of receipt of excise goods by the consignee from a Member State of the European Union on a commercial document,
3. a document confirming payment of excise duty or lodging a declaration in a Member State of the European Union or providing a guarantee or a document confirming that excise duty is not required in that State,
4. documents confirming payment of excise duty within the territory of the country.

If you are a the taxable person, who made an intra-Community supply of excise goods or an entity that has acquired these excise goods from a taxable person and made an intra-Community supply, after the intra-Community supply of excise goods listed in Annex 2 to the Excise Duty Act, which have been moved using the System, you should enclose the following documents with the application for a refund of excise duty:

1. e-SAD reference number, on the basis of which excise goods were moved as part of an intra-Community supply and the receipt of which was confirmed by a report of receipt or an alternative proof of receipt of excise goods moved under e-SAD;
2. documents confirming payment of excise duty within the territory of the country.

If you are a certified consignor, after making an intra-Community supply of excise goods listed in Annex 2 to the Excise Duty Act, which have been moved using the System, you should enclose the following documents with the application for a refund of excise duty:

1. e-SAD reference number, on the basis of which excise goods were moved as part of an intra-Community supply and the receipt of which was confirmed by a report of receipt or an alternative proof of receipt of excise goods moved under e-SAD'
2. invoices showing the requested refund of excise duty or documents confirming payment of excise duty on the territory of the country,
3. information on the taxable person who has paid excise duty on the territory of the country on excise goods delivered intra-Community, by providing the tax identification number (NIP) or PESEL number of that taxable person.

If you are a taxable person who has exported excise goods or an entity that has acquired these excise goods from a taxable person and exported them, you should enclose the following documents with the application for a refund of excise duty:

1. documents confirming payment of excise duty on the territory of the country,
2. documented confirmation of the export of excise goods from the territory of the country outside the customs territory of the European Union within the meaning of art. 4 of the Union Customs Code, in a manner consistent with the customs laws, and in the case of export referred to in art. 140 par. 2 of Regulation 2015/2446, the certificate referred to in art. 68b of the Customs Law Act of 19 March 2004.

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.

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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