

Excise duty exemptions

Whether rebates are available

 09.02.2023

Products exempt from excise duty in Poland

1. Electricity

- generated from renewable energy sources, on the basis of a document confirming that a certificate of origin for energy has been redeemed within the meaning of the Energy Law Act or the Renewable Energy Sources Act;
- consumed to produce electricity or to sustain these production processes;
- consumed to produce combined electricity and heat;
- used for chemical reduction purposes and in electrolytic, metallurgical and mineralogical processes;
- used by an energy-intensive business which carries out business activities falling within the Polish Classification of Activities (Polska Klasyfikacja Działalności, PKD) codes specified in exemption terms and maintains accounting records within the meaning of accounting rules;

Important! Energy-intensive businesses may benefit from the exemption for consumed electricity if this energy is not covered by the exemption from excise duty for electricity used for chemical reduction purposes and in electrolytic, metallurgical and mineralogical processes.

- consumed for navigation purposes (including fishing trips), generated on vessels.

2. Energy products

- consumed to produce electricity;
- consumed for navigation purposes (including fishing trips) if they are properly marked and coloured;
- energy products falling within CN code 2901 10 00 consumed:
 - to transport goods and passengers by rail,

- to produce combined heat and electricity,
- in agricultural, horticultural and piscicultural works, and in forestry,
- in mineralogical, electrolytic and metallurgical processes, and for chemical reduction purposes,
- by energy-intensive businesses in which a system has been put in place to meet environmental targets or to improve energy efficiency;
- aviation gasoline and lubricating oils consumed on aircraft, excluding private pleasure flying.

3. Losses of excise goods or complete destruction of excise goods

The following losses of excise goods are subject to exemption:

- occurring as a result of a random event or force majeure;
- up to an amount:
 - determined for the entity concerned by a decision of the head of the revenue office;
 - determined by a regulation of the Minister for Finance

In the event of exceeding the permissible losses of products, the exemption from the excise duty applies to the amount equal to the actual losses if the entity proves their natural character, which results from the characteristic of these products.

4. Products unsuitable for consumption

Statutory exemption applies to excise goods under the excise suspension procedure, which have become unsuitable for consumption, further processing or consumption and after being moved from a tax warehouse to the authorised place of destruction where they have been destroyed.

5. Ethyl alcohol and alcoholic beverages

The following types of ethyl alcohol are exempt from excise duty:

- completely denatured, produced in Poland, acquired within the European Union and imported, including ethyl alcohol contained in products not intended for human consumption if it has been completely denatured with a denaturing agent authorised in all Member States of the European Union (EU);
- completely denatured, acquired within the European Union, including ethyl alcohol contained in products not intended for human consumption if it has been completely denatured with additional denaturing agents authorised by the EU Member State in which the ethyl alcohol has been denatured;

- completely denatured, produced in Poland and imported, including ethyl alcohol contained in products not intended for human consumption if it has been completely denatured with additional denaturing agents authorised by Poland;
- denatured with denaturing agents designated by the minister responsible for public finance from among agents authorised for denaturing ethyl alcohol under the Act on the manufacture of ethyl alcohol and tobacco products, and used to manufacture products not intended for human consumption, when such denatured alcohol:
 - (a) has been added to a product not intended for human consumption or
 - (b) is used for the maintenance and cleaning of production equipment used in the production process of a product not intended for human consumption, referred to in point (a);
- contained in products not intended for human consumption acquired within the European Union, denatured with denaturing agents authorised by the EU Member State of origin of the product;

Important! For the purpose of applying these exemptions, it is assumed that ethyl alcohol contained in products not intended for human consumption, acquired within the European Union, was denatured with denaturing agents authorised by the EU Member States of origin of the products, provided that these products were legally traded in one of the EU Member States before being imported to Poland.

- contained in imported products not intended for human consumption, denatured with denaturing agents designated by the minister responsible for public finance from among agents authorised for denaturing ethyl alcohol on the basis of provisions issued under the Act on the manufacture of ethyl alcohol and tobacco products;
- contained in the medicinal products referred to in the Pharmaceutical Law Act;
- contained in essential oils or mixtures of odoriferous substances used to manufacture food products and alcoholic beverages of an actual alcoholic strength not exceeding 1.2% by volume;
- contained in food products or semi-finished products with an alcohol content not exceeding 8.5 l of ethyl alcohol 100% vol per 100 kg in chocolate products or not exceeding 5 l of ethyl alcohol 100% vol per 100 kg for all other products.
- remaining as waste in the production process in which the final product does not contain ethyl alcohol; where ethyl alcohol is moved to a tax warehouse for further processing in that warehouse and the necessary conditions for exemption are met

Important! Ethyl alcohol is also exempt from excise duty if its consumption standards determined by means of a decision at the request of an entity or ex officio have been exceeded. It must, however, be demonstrated that this ethyl alcohol has been consumed in accordance with its intended use.

Alcoholic beverages are also exempt from excise duty if they are used:

- to manufacture vinegar falling within CN code 2209 00;
- to manufacture medicinal products;
- to manufacture essential oils and mixtures of odoriferous substances;
- directly to manufacture bottled food products or other food products, or as a component for semi-finished products used to manufacture bottled food products or other food products. In each case, the ethyl alcohol content in these food products cannot exceed 8.5 l of ethyl alcohol 100% vol per 100 kg for chocolate products and 5 l of ethyl alcohol 100% vol per 100 kg for all other products.

The exemption from excise duty for ethyl alcohol and alcoholic beverages applies after the statutory requirements are fulfilled.

6. **Motor fuels acquired within the European Union or imported, intended to be used during transport and imported in standard tanks of commercial motor vehicles and gas tanks, tanks mounted in special containers, and tanks on aircraft or vessels**

The following quantities are subject to exemption:

- unlimited quantities of fuel, in the case of intra-EU acquisition;
- 600 l per vehicle for motor vehicles, in the case of import;
- 200 l per container for special containers, in the case of import;
- 10 l per vehicle for motor fuels in tanks transported by motor vehicles which enter into the Polish customs territory from third countries, in the case of import;
- unlimited quantities of fuel transported in standard tanks of aircraft or vessels, in the case of import.

7. **Excise goods moved for own use for non-commercial purposes**

Exempt products are: tobacco products, liquid for electronic cigarettes, novel tobacco products and alcoholic beverages in quantities specified in the Excise Duty Act, appropriate for intra-EU acquisition and import.

8. **Tobacco products, alcoholic beverages, liquid for electronic cigarettes or novel tobacco products sent on an occasional basis**

Exempt products are: tobacco products, alcoholic beverages, liquid for electronic cigarettes or novel tobacco products sent from third countries by natural persons and intended for natural persons in Poland, in quantities specified in the Excise Duty Act.

Important! You may benefit from the exemption if:

- **consignments are of an occasional nature;**

- **consignments contain excise goods intended exclusively for the personal use of consignees or their families;**
- **the total value of excise goods in a consignment does not exceed the equivalent of EUR 45 (only for tobacco products and alcoholic beverages);**
- **the quantity and type of excise goods do not reflect any commercial intent;**
- **consignees do not pay any fees to senders in connection with the consignments received.**

9. Coal products

Excise duty is not paid on coal products used for heating purposes:

- to produce electricity;
- to produce energy products;
- by households, public administration authorities, units of the Polish Armed Forces, educational units, crèches and children's clubs, healthcare units, social assistance organisational units and public benefit organisations;
- to transport goods and passengers by rail;
- to produce combined heat and electricity;
- in agricultural, horticultural and piscicultural works, and in forestry;
- in mineralogical, electrolytic and metallurgical processes, and for chemical reduction purposes;
- by energy-intensive businesses in which a system has been put in place to meet environmental targets or to improve energy efficiency.

You may benefit from the exemption if:

- the sale in Poland is documented: by an invoice or a list of final coal purchasers entitled to receive an in-kind coal allowance, drawn up by the seller of coal products and a declaration by a final coal purchaser confirming that the purchased coal products are intended for purposes subject to exemption from excise duty (domestic sales by an intermediary coal entity that sold less than 30 million kg of coal products in the previous calendar year);
- intra-EU acquisition by a final coal purchaser is documented: by a commercial document issued by the seller of coal products, indicating the intended use of these products;
- import by a final coal purchaser is documented: by documents required by customs legislation.

In the case of sale of coal products on the territory of the country by an intermediary coal entity, which sold more than 30 million kg of coal products in the previous calendar year, the exemption condition is:

- preparation of the e-DD draft on the basis of an invoice documenting this sale after delivery of the coal products to the end customer,
- sending the e-DD draft to the System within the statutory deadlines,
- obtaining from the e-DD System a document with an assigned reference number, checked for completeness and correctness of the data contained in this document,

- carrying out the activities required to complete the monitoring of the sale of coal products with the use of the System within the statutory deadline

10. Gas products

Excise duty is not paid on gas products used for heating purposes:

- to transport goods and passengers by rail;
- to produce combined heat and electricity;
- in agricultural, horticultural and piscicultural works, and in forestry;
- in mineralogical, electrolytic and metallurgical processes, and for chemical reduction purposes;
- by energy-intensive businesses in which a system has been put in place to meet environmental targets or to improve energy efficiency;
- by households, public administration authorities, units of the Polish Armed Forces, educational units, crèches and children's clubs, healthcare units, social assistance organisational units and public benefit organisations, falling within CN codes 2705 00 00, 2711 11 00, 2711 21 00 and 2711 29 00.

Excise duty is also not paid on gas products intended for:

- the propulsion of aircraft (excluding private pleasure flying);
- propulsion purposes in navigation, including fishing trips (excluding private pleasure navigation);
- use to produce electricity;
- use to produce energy products;
- the propulsion of stationary devices or for heating purposes relating to the propulsion of stationary devices, used:
 - to transport goods and passengers by rail,
 - to produce combined heat and electricity,
 - in agricultural, horticultural and piscicultural works, and in forestry,
 - in mineralogical, electrolytic and metallurgical processes, and for chemical reduction purposes,
 - by energy-intensive businesses using gas products, in which a system has been put in place to meet environmental targets or to improve energy efficiency
 - to transmit, distribute or store these products.

11. **Excise goods used by EU institutions and international organisations, diplomatic representations, consular offices and their personnel and other persons granted a similar status under acts, agreements or international customs, provided that they are not Polish nationals and do not reside permanently in Poland the armed forces of a Member State of the European Union other than the Member State of the European Union on the territory of which the excise duty is payable, the armed forces of the State Parties to the North Atlantic Treaty,**

the armed forces participating in the Partnership for Peace, the Allied Command, the Headquarters of the Multinational Corps Northeast, the Brigade Command and their personnel

The scope of, and conditions and procedure for the application of exemptions have been set out in Polish implementing rules.

12. Passenger cars

A passenger car is exempt from excise duty if it is:

- brought by a natural person who comes to Poland on a permanent residence or returns from a temporary stay from a Member State to Poland;
- brought by a natural person who arrives from a Member State to Poland permanently in connection with a marriage;
- brought by a natural person who inherited the right of ownership or the right to use this car in a Member State;
- timely brought for private purposes by a natural person who arrives in Poland from a Member State;
- timely brought for professional purposes by a natural person who arrives in Poland from a Member State;
- timely brought, registered in a Member State in which the user lives, used in regular journeys from the place of residence to the workplace in the country;
- timely brought by the student and registered in a Member State in which the student lives, but used by him in the country of study;
- a passenger car imported from a non-Member States and the Member States of the European Free Trade Association (EFTA) - parties to the Agreement on the European Economic Area, by a natural person who comes to Poland to stay permanent or return from temporary residence from these countries;
- constituting a specialized sanitary transport mean, intended for a medical activity, which consists in granting health services by healing entities entered in the register of entities performing medical activities; he must meet technical and qualitative features specified in Polish standards being implementation of European harmonized standards; this exemption applies to type B road ambulances (rescue ambulance) and type C (moving intensive care unit);
- an electric vehicle and a hydrogen-driven vehicle,
- a hybrid vehicle within with a capacity of an internal combustion engine equal to 2000 cm³ or lower, in the period until December 31, 2029.

You can use those exemptions after fulfilling statutory conditions appropriate for each of these exemptions.

13. Other products

- kerosene falling within CN code 2710 19 25, intended for lighting and cosmetic purposes or as an anti-corrosion remover;
- heating fuel and other heating fuels falling within CN code 2707 99 99 used:
 - to produce combined electricity and heat,
 - in agricultural, horticultural, greenhouse and forestry works;

- lubricating oils, other oils falling within CN codes 2710 19 71 to 2710 19 99, lubricating oils falling within CN code 2710 20 90 and lubricating preparations falling within CN code 3403, intended for purposes other than propulsion or heating or as motor fuel additives or blending components, or as lubricating oils for engines or for the production of motor fuels, fuel oils, motor fuel additives or blending components or lubricating oils for engines,
- bio-components intended for liquid fuels or liquid biofuels under the conditions set out in relevant provisions;
- alcoholic beverages used:
 - as samples for analyses, necessary production tests or scientific purposes,
 - for scientific research,
 - for production processes, provided that the final product does not contain alcohol;
- ethyl alcohol used for medical purposes by healthcare units and pharmacies, used only in medical activities or for disinfecting surfaces and objects which come into direct contact with patients, and for manufacturing magistral preparations in pharmacies;
- products which became unfit for consumption, further processing or use when under a duty suspension arrangement, if they are destroyed with the consent of the competent head of the revenue office in a tax warehouse;
- other liquefied gaseous hydrocarbons falling within CN codes 2711 12 11 to 2711 19 00, filled into gas cylinders in tax warehouses and intended for use in devices, machines and vehicles which are not motor vehicles;
- electricity produced from generators with a total capacity not exceeding 1 MW per entity consuming this energy. In the case of a local government unit that produces electricity from renewable energy sources within the meaning of the Renewable Energy Sources Law, the total capacity of the generators shall be determined separately for each of the organizational units of the local government unit within the meaning of Article 16(7b) of the Excise Tax Law;
- beer – taxable persons who manufactured up to 200 000 hl of beer in a calendar year benefit from the exemption (amounting to 50% of the amount of excise duty calculated using the excise duty rate for beer);
- home-made beer, wine and fermented beverages for the own use of natural persons, not intended for sale;
- ethyl alcohol remaining as waste after a production process in which the final product does not contain ethyl alcohol;
- tobacco products, liquid for electronic cigarettes, novel tobacco or dried tobacco in an amount of 20 grams for every 200 kg of the tested tobacco intended exclusively for scientific research and research on product quality by the tax warehouse or the final user;
- dried tobacco used by an intermediary tobacco for scientific research or research on product quality, in the amount of 20 grams for every 200 kg of the tested tobacco;
- cigarettes intended to verify the maximum level of smoking materials, nicotine and carbon monoxide in smoke according to the act on health protection against the consequences of the use of tobacco and tobacco products, provided that they are fully used during performed research;
- dried tobacco intended for laboratory tests or tests carried out to issue a phytosanitary export certificate or phytosanitary re-export certificate, provided that it is completely used during their testing;
- alcoholic beverages, energy products, obtained as a result of forfeiture, as well as energy products upon their sale by an authorised body to a warehousekeeper, intended for the further processing of these products in the tax warehouse;
- ethyl alcohol from forfeiture, at the moment of its sale by authorized bodies to medical entities and pharmacies, intended for medical activities or for disinfecting surfaces and entities in direct contact with patients and for the production of prescription drugs in pharmacies;

- excise goods forfeited upon their destruction by an authorized body executing a court decision on forfeiture of these goods.

For most of mentioned above exemption, the necessary conditions, among others, as of 1 January 2019 are:

- movement under EMCS system on the basis of an electronic delivery document (E-DD),
- submission of an excise guarantee.

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