

## Tax rates

Rates of duty applicable for different types of excise licences

What the minimum amount of excise tax is



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### Excise duty rates (the situation as at 01 March 2025)

Since 1 March 2025 the excise duty rates on certain excise goods are:

- petrol (unleaded) – 1529 PLN/1000 l,
- gas oil (heating fuel) – 1160 PLN/1000 l,
- gas fuel (propellant) – liquified (e.g. LPG) – 659 PLN/1000 kg,
- electricity – 5 PLN/MWh,
- ethyl alcohol – 7.991 PLN/hl 100% vol.,
- beer – 10.92 PLN/hl °Plato of the finished product,
- wine – 222 PLN/1 hl of the finished product,
- cigarettes – 345 PLN/1000 pcs. + 32,05% maximum retail selling price,

[Excise duty rates \(the situation as at 01 March 2025\). \(DOC, 20KB\)](#)

### Excise duty rates (the situation as at 01 January 2025)

Since 1 January 2025 the excise duty rates on certain excise goods are:

- petrol (unleaded) – 1529 PLN/1000 l,
- gas oil (heating fuel) – 1160 PLN/1000 l,
- gas fuel (propellant) – liquified (e.g. LPG) – 659 PLN/1000 kg,

- electricity – 5 PLN/MWh,
- ethyl alcohol – 7.991 PLN/hl 100% vol.,
- beer – 10.92 PLN/hl °Plato of the finished product,
- wine – 222 PLN/1 hl of the finished product,
- cigarettes – 276 PLN/1000 pcs. + 32,05% maximum retail selling price,

 [Excise duty rates \(the situation as at 01 January 2025\) \(DOC, 20KB\)](#)

## Excise duty rates in force

The European Union (EU) requires Member States – regarding to the structure and rates of excise duty for excise goods – to apply the minimum tax level for individual excise goods[1]. However, Member States can always set and apply higher excise rates based on their own fiscal policies. As a result, there is a large differentiation of the fiscal burden amount for individual excise goods in the UE. Additionally – in order to fulfill the minimum tax level criterion – Poland (as other Member States that have not adopted the common currency) is obliged to annual review of the level of taxation of excise goods, depending on the euro exchange rate in relation to the national currency for a given year, and to possible correction of excise duty rates.

The excise duty rates of excise goods and cars for the transport of persons are specified also in Polish provisions[2].

Excise duty rates are expressed in:

- PLN per unit of the product,
- the percentage of the tax base,
- the percentage of the maximum retail price,
- PLN per unit of the product and the percentage of the maximum retail selling price.

## Excise duty rates (the situation as at 01 January 2023)

Since 1 January 2023 the excise duty rates on certain excise goods and cars for the transport of persons are:

- petrol (unleaded) – 1529 PLN/1000 l,
- gas oil (heating fuel) – 1160 PLN/1000 l,
- gas fuel (propellant) – liquified (e.g. LPG) – 659 PLN/1000 kg,
- natural gas – liquified and gaseous (propellant) (e.g. CNG) – 0 PLN,
- biocomponents constituting fuel in their own right – 1160 PLN/1000 l,
- electricity – 5 PLN/MWh,
- ethyl alcohol – 7.610 PLN/1 hl 100% vol.,
- beer – 9,90 PLN/1 hl °Plato of the finished product,
- wine – 201 PLN/1 hl of the finished product,

- cigarettes – 250,91 PLN/1000 pcs. + 32,05% maximum retail selling price,
- cars for the transport of persons with motor capacity >2000 cm<sup>3</sup> – 18,6% tax base,
- other cars for the transport of persons – 3,1% tax base.

[!\[\]\(cbe2492b119e39e02a1dab2af4a4b296\_img.jpg\) Excise duty rates \(the situation as at 01 January 2023\) \(DOC, 16KB\)](#)

The excise duty rate of PLN 97/1,000 l from 1 June 2022 to 31 July 2022 covers:

- gas oil (heating fuel),
- other heating fuels if their density is < 890kg/m<sup>3</sup>.

[!\[\]\(5361750c22c4e047a52f4eac1ec2d4cc\_img.jpg\) Excise duty rates \(as of 1 June 2022\) \(DOC, 16KB\)](#)

### **Excise duty rates (the situation as at 01 January 2022)**

Since 1 January 2022 the excise duty rates on certain excise goods and cars for the transport of persons are:

- petrol (unleaded) – 1413 PLN/1000 l,
- gas oil (heating fuel) – 1104 PLN/1000 l,
- gas fuel (propellant) – liquified (e.g. LPG) – 387 PLN/1000 kg,
- natural gas – liquified and gaseous (propellant) (e.g. CNG) – 0 PLN,
- biocomponents constituting fuel in their own right – 1104 PLN/1000 l,
- electricity – 4,60 PLN/MWh,
- ethyl alcohol – 6903 PLN/1 hl 100% vol.,
- beer – 9,43 PLN/1 hl °Plato of the finished product,
- wine – 191 PLN/1 hl of the finished product,
- cigarettes – 228,1 PLN/1000 pcs. + 32,05% maximum retail selling price,
- cars for the transport of persons with motor capacity >2000 cm<sup>3</sup> – 18,6% tax base,
- other cars for the transport of persons – 3,1% tax base.

Since 1 January 2021 the excise duty rates on certain excise goods and cars for the transport of persons are:

- petrol (unleaded) – 1514 PLN/1000 l,
- gas oil (heating fuel) – 1145 PLN/1000 l,
- gas fuel (propellant) – liquified (e.g. LPG) – 644 PLN/1000 kg,
- natural gas – liquified and gaseous (propellant) (e.g. CNG) – 0 PLN,
- biocomponents constituting fuel in their own right – 1145 PLN/1000 l,
- electricity – 5 PLN/1 MWh,
- ethyl alcohol – 6275 PLN/1 hl 100% vol.,

- beer – 8,57 PLN/1 hl °Plato of the finished product,
- wine – 174 PLN/1 hl of the finished product,
- cigarettes – 228,1 PLN/1000 pcs. + 32,05% maximum retail selling price,
- cars for the transport of persons with motor capacity >2000 cm<sup>3</sup> – 18,6% tax base,
- other cars for the transport of persons – 3,1% tax base.

Excise duty rates (as of 1 January 2024)

1	coal and coke	GJ	1,38
2	petrol (unleaded)	1000 l	1529
3	aviation spirit	1000 l	1822
4	spirit type jet fuel	1000 l	1822
5	kerosene	1000 l	1822
6	jet fuel	1000 l	1446
7	gas oil (propellant)	1000 l	1160
8	biocomponents constituting fuel in their own right	1000 l	1160
9	gas oil (heating fuel)	1000 l	232
10	heavy fuel oil	1000 kg	69
11	lubricating oils, lubricating preparations	1000 l	1180
12	gas fuel (propellant) - liquified	1000 kg	659
13	gas fuel (propellant) - gaseous	GJ	10,32

14	natural gas - liquified and gaseous (propellant)	-	0
15	biogas (propellant)	-	0
16	hydrogen and biohydrogen (propellant)	-	0
17	other motor fuels	1000 l	1786
18	gas fuel for heating	GJ	1,38
19	other heating fuels if their density is < 890kg/m <sup>3</sup>	1000 l	232
20	other heating fuels if their density is ≥ 890kg/m <sup>3</sup>	1000 kg	69
21	electricity	MWh	5
22	ethyl alcohol	hl 100% vol.	7610
23	beer	hl °Plato	10,40
24	wine	hl	211
25	other fermented beverages	hl	211
26	cider and perry of the alcohol strength ≤ 5% vol.	hl	97
27	intermediate products	hl	424
28	cigarettes	1000 szt. +max. retail selling price	276,00 + 32,05%
29	smoking tobacco	kg + max. retail selling price	188,51 + 32,05%

30	cigars and cigarillos	kg	524
31	raw tobacco	kg	305,23
32	novel tobacco product	kg + %WAP	377,01 + 32,05%
33	liquid for electronic cigarettes	ml	0,55
34	cars for the transport of persons with motor capacity >2000 cm <sup>3</sup>	tax base	18,60%
35	plug in hybrid cars for the transport of persons with motor capacity >2000≤3500 cm <sup>3</sup>	tax base	9,30%
36	hybrid cars for the transport of persons with motor capacity >2000≤3500 cm <sup>3</sup>	tax base	9,30%
37	hybrid cars for the transport of persons with motor capacity ≤2000 cm <sup>3</sup>	tax base	1,55%
38	other cars for the transport of persons	tax base	3,10%

## Comments

1. The maximum retail price - as a rule, this is the price fixed and printed on a single packaging unit of cigarettes or smoking tobacco by the producer, importer or trader making the intra-Community acquisition (article 99 paragraph 6 of the Excise Duty Act).
2. The bringing to Polish market motor fuels and gas which are used for propulsion of internal combustion motors (and other products which are intended for use, offered for sale or used for propulsion of internal combustion motors, regardless of the CN code) is subject to a "fuel charge". The current fuel charge rates are announced through an announcement by the minister competent for transport in the Official Journal of the Republic of Poland "Monitor Polski".

## Footnotes

- <sup>[1]</sup> minimum levels of the excise duty rates are specified in the legal acts of the European Union:  
Council directive 92/84/EEC of 19 October 1992 on the approximation of the rates of excise duty on alcohol and alcoholic beverages  
Council directive 2011/64/EU of 21 June 2011 on the structure and rates of excise duty applied to manufactured tobacco  
Council directive 2003/96/EC of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity
- <sup>[2]</sup> article 89, 93-97, 99, 105 of the Excise Duty Act of 6 December 2008 (OJ 2020.722, with amendments)

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