

Registration for the Union and non-Union scheme (OSS) and the import scheme (IOSS)

We would like to inform you about registration for the EU and non-EU OSS and IOSS import procedures

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Article is also available in other languages:

PL

- As of 1 April 2021, you can submit applications for registration for the Union, non-Union and import schemes.^[1]
- [Your application](#) can only be submitted electronically at [gov.pl](#).
- The legislative process related to the introduction of EU law (the so-called VAT e-commerce package) is currently underway.

The submission of the application for registration does not equate to registration for the scheme. The legislative process related to the introduction of EU law (the VAT e-commerce package) is currently underway.

Information submitted under Regulation 2019/2026 (the third paragraph of Article 2) will be processed after the end of the legislative process.

You will be registered after meeting the conditions which will be set out by the law introducing the VAT e-commerce package.

Below you will find information on the draft Act introducing the VAT e-commerce package and registration for the Union, non-Union and import schemes.

The draft Act amending the Act on Goods and Services Tax and certain other acts can be found on the website of the [Bulletin of Public Information of the Government Legislation Centre](#).

The draft introduces the so-called VAT e-commerce package resulting from the provisions of Council Directive (EU) 2017/2455 amending Directive 2006/112/EC and Directive 2009/132/EC as regards certain value added tax obligations for supplies of services and distance sales of goods, and Council Directive (EU) 2019/1995 amending Directive 2006/112/EC as regards provisions relating to distance sales of goods and certain domestic supplies of goods.

The draft provides for the extension of the currently functioning special scheme to account for the VAT under the Mini One Stop Shop (MOSS), the creation of the One Stop Shop (OSS) and the introduction of the Import One Stop Shop (IOSS).

If you want to make use of the OSS/IOSS scheme as a taxable person or intermediary acting on his behalf, in accordance with the third paragraph of Article 2 of Regulation 2019/2026, from 1 April 1 2021, you can submit the notification required under Article 360, 369c or 369o of Directive 2006/112/EC for the purposes of registration under special schemes.

Regulation 2019/2026 has general application and is binding in its entirety and directly applicable in all Member States.^[2]

If you want to account for the VAT under the Union, non-Union or import scheme as a taxable person or act as intermediary in the import scheme, you will be able to submit/send an application for registration from 1 April 2021. [The application](#) will be made available at podatki.gov.pl.

Important

If you decide to submit a declaration of intention to make use of the Union, non-Union or import scheme, or act as intermediary in the import scheme, remember that the actual completion of the registration process, i.e. confirmation of the application by identification (in the case of the Union scheme) and allocation of an identification number (in the case of the non-Union scheme and the import scheme), it will be possible after:

- the entry into force of the Act amending the Act on Goods and Services Tax and certain other acts,
- verification by the tax authority whether you meet the conditions set out in this Act for the taxable person/intermediary.

We encourage you to read the draft Act amending the Act Goods and Services Tax and certain other acts and to follow the legislative process. This will allow you to make a preliminary assessment of whether you will meet all the conditions for registration as a taxable person/intermediary after submitting your declaration of intention to make use of the Union, non-Union or import scheme, or act as intermediary in the import scheme.

[1] The third paragraph of Article 2 of Council Implementing Regulation (EU) 2019/2026 of 21 November 2019 amending Implementing Regulation (EU) No 282/2011 as regards supplies of goods or services facilitated by electronic interfaces and the special schemes for taxable persons supplying services to non-taxable persons, making distance sales of goods and certain domestic supplies of goods (OJ L 313 of 4.12.2019, p. 14). Pursuant to Council Implementing Regulation (EU) 2020/1112 of 20 July 2020 amending Implementing Regulation (EU) 2019/2026 as regards the dates of application in response to the COVID-19 pandemic (OJ EU L 244 of 29.07.2020, p. 9), Regulation 2019/2026 shall apply from 1 July 2021.

[2] Article 288 of the Treaty on the Functioning of the European Union (OJ C No. 326 of 26.10.2012).