

## Vehicle registration tax

Information on paying vehicle registration tax for permanent residents, temporary residents, students, second home-owners, and cross-border commuters

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### Tax on civil law transactions

A vehicle sales contract concluded in Poland is subject to tax on civil law transactions. However, the tax is not due if the sales contract:

- was subject to the goods and services tax,
- was exempt from tax, or
- the market value of the vehicle does not exceed PLN 1000.

The tax becomes payable when the contract is concluded.

The taxable person for the tax on civil law transactions is the buyer. The buyer is required to submit a relevant tax return (PCC-3 form) and to calculate and pay the tax within 14 days of the day when the tax liability arises.

The tax rate is 2% of the taxable amount. The taxable amount is the market value of the vehicle purchased. The market value is determined on the basis of average prices used in the trading of property of the same type and kind, taking into account their location, condition and degree of wear and tear, without deducting any debts and charges.

The tax authority competent for the transaction is the head of the revenue office competent for the taxable person's place of residence, or the place where the taxable person is established. If the taxable person has no place of residence or is not established in Poland, then the competent tax authority is the Head of the Third Warsaw-Śródmieście Revenue Office.

### Excise duty on passenger cars acquired within the European Union

#### What activities are subject to excise duty?

Excise duty is imposed on passenger cars (new and used) which are registered for the first time in Poland.

The following activities are subject to excise duty:

1. Import.
2. Intra-EU acquisition.
3. The first sale in Poland of a passenger car:
  - manufactured in Poland,
  - on which no excise duty was paid on import or intra-EU acquisition.
4. Each subsequent sale of a car in Poland if a correct amount of excise duty was not previously paid.

**Important! Passenger cars are motor cars and other motor vehicles (classified under CN 8703) principally designed for the transport of persons (other than those classified under CN 8702). They also include station wagons and racing cars, excluding those which do not have to be registered in Poland.**

## Who is liable to pay excise duty?

You will pay excise duty if you are one of the following:

1. Importer,
2. Entity making an intra-EU acquisition,
3. Manufacturer selling a manufactured car,
4. Entity selling a car on which no excise duty was paid on intra-EU acquisition for the first time,
5. Entity which acquired the right to dispose of a car as owner, when an intra-EU acquisition was made by another person,
6. Entity which applied for the registration of a car, if you are not the owner of a car acquired within the European Union,
7. Co-owner, if a passenger car is co-owned.

## When does excise duty become chargeable?

1. Excise duty on a passenger car becomes chargeable on the date on which a customs debt is incurred.
2. Excise duty on the intra-EU acquisition of a passenger car becomes chargeable on the date on which:
  - the car is moved to Poland, if you acquire the right to dispose of the car as owner before the car is moved to Poland;
  - the right to dispose of the car as owner is acquired, if you acquire the right to dispose of the car as owner after the car is moved to Poland;
  - you apply for the registration of the car in Poland, if you apply for the registration of a car acquired within the Union in Poland and you are not its owner.

**Important! Excise duty on the intra-EU acquisition of a passenger car or the sale of a car manufactured in Poland is not charged if this car was supplied within the European Union or exported within 30 days from the date of intra-EU acquisition or sale.**

3. Excise duty on the sale of a car in Poland becomes chargeable on the date on which the car is released.

The following are recognised as the sale of a car:

- exchange;
- release in exchange for receivables;
- release in lieu of a cash benefit;
- donation;
- release in exchange for a specific activity;
- transfer or use for representation or advertising purposes;
- transfer by a taxable person for the personal needs of the taxable person, partners, shareholders, members of cooperatives and their household members, members of the governing authorities of legal persons, members of associations, as well as that taxable person's current and former employees, and use for business needs.

**Important! If the sale of a passenger car is confirmed with an invoice, excise duty becomes chargeable on the date on which the invoice is issued, but not later than on the seventh day from the date of release of the car or performance of activities recognised as the sale of the car.**

## How to calculate the amount of excise duty?

You will calculate the amount of excise duty to be paid by multiplying the taxable amount by the excise duty rate.

## What is the taxable amount?

The taxable amount is:

1. the amount you obtained from the sale of a car, less VAT and excise duty;
2. the amount you are required to pay for a passenger car, in the case of intra-EU acquisition. If, however, you apply for the registration of a car which was acquired within the European Union and which you do not own, then the taxable amount is the average market value of the car, less VAT and excise duty;
3. the customs value of a passenger car, plus the duty payable, if the car is imported.

**Important! If the amounts (from the sale or to be paid) cannot be determined, the taxable amount is the average market value of the passenger car on the domestic market, less VAT and excise duty.**

The average market value of the passenger car is determined on the basis of the average price of such a car (of the same brand, model and year of manufacture, and, if it can be determined, with the same equipment and in a similar condition) in Poland on the date on which excise duty becomes chargeable.

**Important! If the taxable amount is expressed in a foreign currency, convert it into PLN. Use the exchange rate announced by the National Bank of Poland on the date on which excise duty becomes chargeable to do this. You can find this exchange rate on the website of the National Bank of Poland.**

## What are the excise duty rates?

### 1. Passenger cars powered by traditional fuel:

- 18.6% – for cars with an engine capacity exceeding 2 000 cm<sup>3</sup>;
- 3.1% – for other cars of this type.

### 2. Hybrid cars:

- 9.3% – for plug-in cars and non-plug-in cars with a combustion engine capacity exceeding 2 000 cm<sup>3</sup>, but not higher than 3 500 cm<sup>3</sup>;
- 1.55% – for non-plug-in cars with a combustion engine capacity of up to 2 000 cm<sup>3</sup>;
- 18.6% – for plug-in cars and non-plug-in cars with a combustion engine exceeding 3 500 cm<sup>3</sup>.

## What passenger cars are exempt from excise duty?

The following cars are exempt from excise duty:

- special ambulance transport vehicles intended for medical purposes, i.e. ambulances;
- electric cars and hydrogen-powered cars;
- plug-in hybrid cars with a combustion engine capacity of 2 000 cm<sup>3</sup> or lower (this exemption is valid only until 1 January 2021).

## Excise duty exemptions

A passenger car imported from another EU country may be exempt from excise duty in Poland in certain cases.

## Case 1

You may be exempt from excise duty if you **reside permanently in Poland or return to Poland after residing temporarily in another EU country**. You are eligible for the exemption if the passenger car:

1. is intended for your personal use;
2. was used for your personal use at your previous place of residence in another EU country for at least 6 months before the change of your place of residence (provided that you submit evidence that this condition has been fulfilled to the competent head of the revenue office);
3. will not be sold, leased or otherwise made available for use to another person for 12 months from the date on which it is imported to Poland;
4. was acquired or marketed in accordance with taxation rules in force in the EU country in which your place of residence was located, and an excise duty exemption was not applied or tax was not refunded when the car was exported;
5. was imported within 12 months from the date on which you took residence in Poland.

**Important! The place where you spend at least 185 days in a calendar year because of your personal and occupational ties is regarded as the permanent place of residence.**

Personal ties exist when there are close links between yourself and your place of residence.

If you stay alternately in two or more EU countries because of occupational ties, then the place to which you are personally linked is regarded as the permanent place of residence, provided that you regularly return there. If you reside in another EU country to perform a task within a specified period of time or to study at a higher education institution or at a school, then your permanent place of residence does not change.

**Important! The conditions referred to in point 2 do not apply if you are a foreign service member or a professional soldier deployed for professional military service outside Poland. You must, however, submit documents to confirm that you work at a Polish diplomatic mission or you were deployed for professional military service outside Poland. This applies when the car you used in the country from which you return cannot be registered in Poland.**

## Case 2

You may be exempt from excise duty if you reside permanently in Poland due to marriage. You are eligible for the exemption if:

1. the passenger car is intended for your personal use;
2. the passenger car was used for your personal use at your previous place of residence (in another EU country) for at least 6 months before the change of your place of residence (provided that you submit evidence that this condition has been fulfilled to the competent head of the revenue office);

3. the passenger car will not be sold, leased or otherwise made available for use to another person for 12 months from the date on which it is imported to Poland;
4. the passenger car was acquired or marketed in accordance with taxation rules in force in the EU country in which your place of residence was located, and an excise duty exemption was not applied or tax was not refunded when the car was exported;
5. the passenger car was imported within 12 months from the date on which you took residence in Poland;
6. the passenger car will be imported within 2 months before the planned date of marriage or 4 months after the date of this marriage;
7. you submit evidence of your marriage within 4 months from the date of marriage to the competent head of the revenue office.

### Case 3

You may be exempt from excise duty if you acquired the right of ownership or the right of use of the passenger car in another EU country by inheritance. You are eligible for the exemption if:

1. you submit a document confirming the right of ownership or the right of use of the passenger car acquired by inheritance, certified by a notary or other competent authorities, to the competent head of the revenue office,
2. the passenger car will be imported to Poland within 2 years from the date on which you took possession of this car.

**Important! In cases 1 to 3, the competent head of the revenue office will issue a certificate of exemption from excise duty.**

**Important! Cases 1 to 3 apply also if you are a natural person who moves to Poland to permanently reside there or returns to Poland after residing temporarily in a member state of the European Free Trade Association (EFTA) – a party to the Agreement on the European Economic Area.**

### Case 4

You may be exempt from excise duty if you are using the car temporarily for private purposes. You are eligible for the exemption if:

1. your permanent place of residence is in another EU country,
2. the car is intended for your personal use,
3. the car will be temporarily imported for no more than 6 months in a 12-month period,
4. the car will not be sold, leased or otherwise made available for use to a third party while it is temporarily imported. A passenger car owned by a leasing company established in an EU Member State may be subleased in order to be reimported if it is in another EU country as a result of a lease agreement that was performed there. The car may also be returned to the EU country in which it was leased by an employee of the leasing company, also when this employee resides in Poland.

## Case 5

You may be exempt from excise duty if you are using the car temporarily for professional purposes. You are eligible for the exemption if:

1. your permanent place of residence is in another EU country,
2. the car is intended for your personal use,
3. the car will be temporarily imported for no more than 6 months in a 12-month period,
4. the car will not be used in Poland for transporting persons in return for payment or for transporting goods in return for payment or free of charge for industrial or commercial purposes,
5. the car will not be sold, leased or otherwise made available for use to a third party while it is temporarily imported,
6. the car was acquired or marketed in accordance with taxation rules in force in the EU country in which your place of residence is located, and an excise duty exemption was not applied or tax was not refunded when the car was exported.

This condition is deemed to be fulfilled if the car has an official registration plate of the EU country in which it was registered, excluding temporary registration plates. If the car is registered in an EU country in which the assignment of official registration plates does not demonstrate that a car was acquired or marketed in accordance with taxation rules in force in that EU country, you should demonstrate that the required taxes or charges were paid by other means.

**Important! In this case, the permanent place of residence in an EU country is determined on the basis of documents, especially the identity card or another official document. If there is any doubt as to whether the condition of having a permanent place of residence has been fulfilled, you will be exempt from excise duty if you pay a cash deposit in PLN equal to the excise duty that would be due.**

**Important! The deposit will be reimbursed within 2 months from the date on which evidence that your permanent place of residence is located in another EU country is submitted. Interest is not charged on the reimbursed deposit.**

**Important! If evidence that your permanent place of residence is located in another EU country is not submitted within 12 months from the date on which excise duty becomes chargeable, the competent head of the revenue office will apply the deposit towards the excise duty due.**

## Case 6

You may be exempt from excise duty if:

1. the car is imported temporarily,
2. the car is registered in the EU country in which your place of residence is located,
3. the car is used for regular travel from your place of residence to your place of work in Poland,
4. your permanent place of residence is in another EU country,
5. the car will not be used in Poland for transporting persons in return for payment or for transporting goods in return for payment or free of charge for industrial or commercial purposes,
6. the car will not be sold, leased or otherwise made available for use to a third party while it is temporarily imported
7. the car was acquired or marketed in accordance with taxation rules in force in the EU country in which your place of residence is located, and an excise duty exemption was not applied or tax was not refunded when the car was exported.

This condition is deemed to be fulfilled if the car has an official registration plate of the EU country in which it was registered, excluding temporary registration plates. If the car is registered in an EU country in which the assignment of official registration plates does not demonstrate that a car was acquired or marketed in accordance with taxation rules in force in that EU country, you should demonstrate that the required taxes or charges were paid by other means.

You are exempt from excise duty indefinitely in this case.

## Case 7

You may be exempt from excise duty if:

1. you are a student,
2. the car is imported temporarily,
3. the car is registered in the EU country in which your place of residence is located,
4. you use the car in Poland, where you are residing for the sole purpose of studying,
5. your permanent place of residence is in another EU country,
6. the car will not be used in Poland for transporting persons in return for payment or for transporting goods in return for payment or free of charge for industrial or commercial purposes,
7. the car will not be sold, leased or otherwise made available for use to a third party while it is temporarily imported
8. the car was acquired or marketed in accordance with taxation rules in force in the EU country in which your place of residence is located, and an excise duty exemption was not applied or tax was not refunded when the car was exported.

This condition is deemed to be fulfilled if the car has an official registration plate of the EU country in which it was registered, excluding temporary registration plates. If the car is registered in an EU country in which the assignment of official registration plates does not demonstrate that a car was acquired or marketed in accordance with taxation rules in force in that EU country, you should demonstrate that the required taxes or charges were paid by other means.



**Important! If you wish to enjoy the excise duty exemptions described in cases 4 to 7, then the competent head of the revenue office will issue, at your request, a certificate of exemption from excise duty.**

**Important! The exemptions described in cases 4 to 7 also apply if you are a natural person who moves to Poland from a member state of the European Free Trade Association (EFTA) – a party to the Agreement on the European Economic Area.**

### What declaration to submit and when to pay the tax?

If you are the taxpayer, then you should pay excise duty and submit a customs declaration when importing a car.

If you purchased a car in the EU, then after it is moved to Poland you should, without being requested to do so by the tax authority:

1. submit a simplified declaration (AKC-U/S declaration) to the competent revenue office. You should do this within 14 days from the date on which excise duty becomes chargeable, but not later than on the day when the passenger car is registered in Poland in accordance with road traffic rules.
2. calculate and pay excise duty within 30 days from the date on which it becomes chargeable, but not later than on the day when the passenger car is registered in Poland in accordance with road traffic rules.

**Important! You may submit the declaration in paper or electronic form.**

**Important! If you do not pay excise duty on time or in full, an enforceable title will be issued on that basis.**

### When are you entitled to a refund of excise duty?

You are entitled to a refund of excise duty on a passenger car if you fulfil the following cumulative conditions:

1. you acquire the right to dispose of a passenger car that was not previously registered in Poland as owner,
2. you or another person pays excise duty on this car in Poland,
3. you or someone on your behalf supplies this car within the European Union or exports it,
4. you submit an application for a refund of excise duty to the competent head of the revenue office within one year from the date of intra-EU supply or export of the car.

You must enclose the following documents with your application for a refund of excise duty:

- the proof of payment of excise duty or an invoice indicating the amount of excise duty;
- documents confirming the intra-EU supply or export, e.g. transport documents, customs documents, an invoice and supply specifications, as well as other commercial documents relating to the intra-EU supply or export (business correspondence, a document on insurance or freight, a document confirming payment for the intra-EU supply or export).

**Important! If you supplied a passenger car within the European Union or exported it, without the participation of a carrier or freight forwarder, using your own means of transport, then you must additionally submit a written declaration stating the date and method of export and the point of supply of the passenger car outside Poland to receive a refund of excise duty.**

The head of the revenue office will determine, by means of a decision, the amount of excise duty to be refunded, which will be paid within 30 days from the date of submission of the application.

If, however, an additional investigation is required, excise duty will be refunded within 90 days from the date of submission of the application.

**Important! You will not receive a refund of excise duty if the amount of excise duty is lower than the minimum refund amount, which is the PLN equivalent of EUR 10, converted at the average euro exchange rate announced by the National Bank of Poland on the date of submission of the application.**

## Tax authorities

The authority responsible for matters relating to excise duty on:

- intra-EU acquisitions and the first sale is the head of the revenue office.
- imports is the head of the customs and revenue office.

If you acquired a passenger car within the European Union:

- as a natural person – the competent authority will be the head of the revenue office having jurisdiction over your residential address;
- as part of business activities – the competent authority will be the head of the revenue office having jurisdiction over the place where these activities are carried out;

**Important! If you made an intra-EU acquisition in an area falling within the jurisdiction of two or more tax authorities, then the competent authority will be the head of the revenue office having jurisdiction over your registered office.**

## Refunds of excise duty

If you made an intra-EU supply of or exported a car on which excise duty was paid in Poland, in respect of an intra-EU acquisition or the first sale, the competent authority will be the head of the revenue office to which a tax declaration on excise duty was submitted or which issued a decision determining the amount of excise duty.

If you made an intra-EU supply of or exported a car on which excise duty was paid in Poland, in respect of import by a natural person, the competent authority will be the head of the revenue office having jurisdiction over your residential address.

If you made an intra-EU supply of or exported a car on which excise duty was paid in Poland, in respect of import by an entity running a business, the competent authority will be the head of the revenue office having jurisdiction over your registered office.

**Important! 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 pay excise duty to the account of the Revenue Office in Nowy Targ. This office is also responsible for refunds of excise duty.**

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