**Excise duty rates (as of 1 January 2023)**

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| **PRODUCT** | **UNIT** | **RATE** |
| **PLN or %** |
| coal and coke | GJ | 1,38 |
| petrol (unleaded) | 1000 l | 1529 |
| aviation spirit | 1000 l | 1822 |
| spirit type jet fuel | 1000 l | 1822 |
| kerosene | 1000 l | 1822 |
| jet fuel | 1000 l | 1446 |
| gas oil (propellant) | 1000 l | 1160 |
| biocomponents constituting fuel in their own right | 1000 l | 1160 |
| gas oil (heating fuel) | 1000 l | 232 |
| heavy fuel oil | 1000 kg | 69 |
| lubricating oils, lubricating preparations | 1000 l | 1180 |
| gas fuel (propellant) - liquified | 1000 kg | 659 |
| gas fuel (propellant) - gaseous | GJ | 10,32 |
| natural gas - liquified and gaseous (propellant) | - | 0 |
| biogas (propellant) | - | 0 |
| hydrogen and biohydrogen (propellant) | - | 0 |
| other motor fuels | 1000 l | 1786 |
| gas fuel for heating | GJ | 1,38 |
| other heating fuels if their density is < 890kg/m³ | 1000 l | 232 |
| other heating fuels if their density is ≥ 890kg/m³ | 1000 kg | 69 |
| electricity | MWh | 5 |
| ethyl alcohol | hl 100% vol. | 7248 |
| beer | hl oPlato | 9,90 |
| wine | hl | 201 |
| other fermented beverages | hl | 201 |
| cider and perry of the alcohol strength ≤ 5% vol. | hl | 97 |
| intermediate products | hl | 404 |
| cigarettes | 1000 szt. + max ceny detal. | 250,91 + 32,05% |
| smoking tobacco | kg + max ceny detal. | 171,37 + 32,05% |
| cigars and cigarillos | kg | 476 |
| raw tobacco | kg | 277,48 |
| novel tobacco product | kg + max ceny detal. | 342,74 + 32,05% |
| liquid for electronic cigarettes | ml | 0,55 |
| cars for the transport of persons with motor capacity >2000 cm³ | podstawa opodatkowania | 18,60% |
| plug in hybrid cars for the transport of persons with motor capacity >2000≤3500 cm³ | podstawa opodatkowania | 9,30% |
| hybrid cars for the transport of persons with motor capacity >2000≤3500 cm³ | podstawa opodatkowania | 9,30% |
| hybrid cars for the transport of persons with motor capacity ≤2000 cm³ | podstawa opodatkowania | 1,55% |
| other cars for the transport of persons | podstawa opodatkowania | 3,10% |

**Comments**

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).

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**

[1] 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

[2] article 89, 93-97, 99, 105 of the Excise Duty Act of 6 December 2008 (OJ 2020.722, with amendments)