Ministry of Finance
Republic of Poland

National Revenue Administration

COPI Centrum Obsługi Podatkowej Inwestora

INVESTOR'S GUIDE

CUSTOMS LAW

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The first step in implementing an investment is often finding the right location. We know that evaluating a site is influenced by regulations that may seem complex.

As we strive to create the conditions for a friendly investment environment, we offer you the guide created from an investor's perspective. It provides essential information on customs law you need to know prior to launching the investment project.

Therefore, we present a guide to customs law to help you understand the most important concepts and procedures. In addition, we have included a glossary of key terms to use while reading.

The guide has been prepared in Polish and English.

Both language versions can be found under the link presented below. In the event of any discrepancies between the language versions, the Polish text shall prevail.

https://www.podatki.gov.pl/pozostale/porozumienie-inwestycyjne/poradniki-i-informatory

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Goods under customs supervision

REMEMBER that you will deal with a significant part of your customs formalities on the Tax and Customs Electronic Services Portal (PUESC) available at https://puesc.gov.pl/en/puesc

PUESC is an ICT system which enables the electronic exchange of information between the National Revenue Administration (Polish - KAS) and its clients within a specified subject area. On the website, you can access the service catalogue (SERVICES tab) and forms (FORMS tab), which will enable you to submit documents electronically to the KAS.

For more on the PUESC portal, see "Method of exchanging information with the customs authority" on pages 52-53

Before importing goods

Before importing goods into the customs territory of the European Union, determine the origin of the goods and their CN code from the Common Customs Tariff.

The current tariff is available in the Integrated Tariff Information System (ISZTAR4).

Remember to also familiarise yourself with non-tariff prohibitions and restrictions. This way, you will be sure what requirements your goods must meet to enter the territory of the European Union.

Then lodge an entry summary declaration (ENS) with information on the goods imported to the European Union to complete the customs formalities relating to the safety and security of the EU market and its citizens. The ENS must be submitted before goods are brought into the European Union.

Origin of goods

Based on the information on the origin of your goods, the customs authority determines the customs duties. Therefore, at the very beginning, you will need to determine the origin of your goods.

A distinction is made between:
- preferential origin,
- non-preferential origin.

REMEMBER that what is relevant is the country in which the goods were manufactured, not the country they were imported from.

Lodging an application for a Binding Origin Information (BOI) will help you determine the origin of goods for customs purposes. This is an administrative decision issued by the Director of the National Tax Information Service that formally establishes the origin of the goods.

You can find more information about BOI on page 54.

Detailed information on the origin of goods can also be found on the website podatki.gov.pl

Preferential origin of goods

If your goods have a documented preferential origin, you may benefit from customs preferences, such as a lower or zero customs duty.

Such preferences are mainly the result of international agreements concluded between countries.

Preferential origin must be documented. Otherwise, basic customs duties will apply.

Non-preferential origin of goods

Goods may have both preferential and non-preferential origin. While these may sometimes be the same, they can also differ due to the distinct rules applied when determining preferential and non-preferential origin. Non-preferential origin is taken into account when applying basic customs duties, i.e. rates without any preferences, but it is also decisive when applying trade policy measures, such as anti-dumping duties.

Proof of origin of goods

If you have lodged a customs declaration with the customs authority and indicated the origin of the goods, you must be able to prove it. The customs authority may require proof of the origin of the goods.

The proof of origin is a document that confirms that the goods included in a consignment originate from a specific country or territory. It is submitted to prove that the origin of the goods has been established in compliance with the rules laid down in EU legislation and that, for example, certain customs duties or customs preferences can be applied.

Examples of proof of origin

Types of proofs of origin that allow the application of a preferential customs duty rates are set out in the relevant EU legislation, including free trade agreements.

Examples include:

- a certificate issued by the customs authorities of the exporting country, e.g. movement certificate EUR.1,
- a statement or declaration by an exporter (using wording prescribed by the applicable regulations) who is authorised by the customs authority to independently certify the origin of goods.

Verification of origin

Once you have submitted the documents, the customs authorities may verify whether your goods meet all the requirements related to their origin, in particular the preferential rules. For this purpose, they can either control the goods or contact the administration of another country. If you are unable to prove the preferential origin of the goods, the basic customs duty rate will apply.

Application for preferential customs duty

If you have the proof of the origin of the goods, entitling you to preferential treatment, you may request the application of a preferential customs duty rate in your customs declaration.

Non-tariff prohibitions and restrictions

Both European Union Member States and other countries apply various types of measures to protect their own markets from excessive inflows of goods from abroad, from imports that fail to meet specific requirements, or from goods that may pose a threat to human and animal life and health, the environment, or to protect, for instance, cultural heritage assets from being exported without the required permits. These take the form of various restrictions on imported or exported goods. The restrictions imposed are divided into tariff and non-tariff ones.

For more on the protection and non-tariff measures, visit www.biznes.gov.pl/en

Tariff restrictions

One of the tariff restrictions includes anti-dumping or countervailing duties. These are applied in the European Union when a non-EU country artificially lowers prices (applies so-called "dumping prices") or subsidises certain goods, thereby creating unfair competition for EU businesses.

Another example of tariff restrictions are the so-called "tariff quotas". Their aim is to limit the quantity of goods that can be imported at preferential customs duty rates.

Non-tariff restrictions

Non-tariff restrictions are prohibitions or other restrictions on imports, exports or transit, justified by reasons of public morality, public order and safety, the protection of human and animal health and life or the protection of plants, the protection of national treasures of artistic, historical or archaeological value or the protection of industrial and commercial property.

They may take the form of:

- quantitative restrictions,
- import taxes,
- import monitoring,
- requirements for the conformity of products and goods with European Union law (the so-called CE marking),
- sanitary and veterinary requirements that the goods must meet to be placed on the market,
- obligation to obtain a licence for the import or export of goods,
- enforcement of intellectual property rights,
- obligation to subject the goods to inspection, e.g., phytosanitary controls.

Restricted goods include, among others:

- weapons and dual-use products,
- medicinal products,
- plant protection products,
- waste,
- endangered species of fauna and flora (CITES Convention),
- industrial goods (consumer electronics, toys, machinery),
- medical devices,
- fluorinated greenhouse gases and ozone-depleting substances,
- precursors of drugs and explosives,
- goods subject to international sanctions, such as those imposed on Russia and Belarus in connection with the war in Ukraine.

REMEMBER that the European Union applies a wide range tariff measures to certain goods from different countries, e.g. steel and aluminium products from China or biodiesel fuels from the USA. You can check whether safeguard measures apply to a specific product using the ISZTAR4 search engine (Integrated Tariff Information System).

The number of non-tariff restrictions is significantly higher than that of tariff restrictions, and they cover a much broader range of goods or product groups. Some of the non-tariff restrictions can be found in the TARIC database. However, not all of them can be included in the IT systems. Therefore, before engaging in international trade, it is important to obtain information about applicable non-tariff restrictions from the relevant authority—for example, the Chief Pharmaceutical Inspectorate, the Ministry of Culture and National Heritage, the Chief Inspectorate for Environmental Protection or the Veterinary Inspection.

Common Customs Tariff

If you have already established the origin of your goods, you must determine the customs duties. First, specify the correct classification of the goods to find out what customs duty you should apply. The Common Customs Tariff will be helpful in this regard.

The Common Customs Tariff allows goods to be assigned to a specific CN code and the corresponding customs duty rate. The tariff applies in every European Union Member State. This means that the same product has the same CN code and the same customs duty rate in all EU countries.

What the Common Customs Tariff contains

The Common Customs Tariff includes:

- the Combined Nomenclature – a coding system based on an eight-digit code,
- customs duty rates,
- preferential tariff measures,
- measures providing for the reduction of or exemption from customs duties for certain goods,
- preferential tariff treatment,
- other tariff-related measures.

TARIC and ISZTAR4 systems

TARIC system (*fr. Tariff Integre Communautaire*) is a multilingual database that contains, among other things:

- tariff measures,
- tariff preferences,
- agricultural measures,
- trade defence instruments,
- prohibitions and restrictions on imports and exports,
- supervision over the movement of goods in import and export procedures.

Go to TARIC.

TARIC ensures the uniform application of the relevant measures across all European Union Member States.
At the same time, it provides useful information on the actions you need to take when importing goods into the European Union or exporting goods from it.
The equivalent of this system in Poland is ISZTAR4 (Integrated Tariff Information System).

Go to ISZTAR4.

With ISZTAR4, you can search for information using the Combined Nomenclature (CN) code or keyword queries, as well as learn about the required documents, additional codes and tariff quotas.
In the ISZTAR4 system, you will also find the Tariff calculator application, which allows you to make calculations of customs and tax duties.

Go to the Tariff calculator.

Entry Summary Declaration

The Entry Summary Declaration (ENS) must be lodged before the goods are loaded or brought into the customs territory of the European Union. The declaration contains data on the goods and the person submitting the declaration (and, where applicable, other parties involved in bringing the goods into the EU).

REMEMBER that you must lodge an Entry Summary Declaration for every individual good, unless the regulations provide otherwise.

You can submit the Entry Summary Declaration to the AIS/ICS2 system using your own application developed in accordance with the HTI/STI technical specifications, or via the EU Shared Trader Portal (STP), which you can access after registration through the e-Customer service on the PUESC portal. These tools can also be used to submit a notification of the arrival of the means of transport.

The PUESC portal is designed for submitting notifications of the arrival of the means of transport and notifications of presentation of goods.

Alternatively, security data may be submitted in combined transit declaration in the NCTS2 PLUS system.

Submitting an Entry Summary Declaration enables customs authorities to assess whether your goods are a threat to the safety of EU citizens and the EU market. This enables the authority to take action even before the goods are brought into the EU.

Who submits the Entry Summary Declaration

If you are a carrier bringing goods into the customs territory of the European Union, you are responsible for submitting the Entry Summary Declaration. It may also be submitted, independently of the carrier, by:

- the importer,
- the consignee,
- other person in whose name or on whose behalf the carrier is acting,
- any person who is in a position to present the goods in question or to cause them to be presented at the customs office of entry.

Form in which the Entry Summary Declaration is lodged

You may lodge the Entry Summary Declaration electronically via the EU Shared Trader Portal (STP) or through an application that complies with the relevant technical specifications.

For more information on lodging the PSD, visit PUESC.

Your goods within the customs territory of the European Union

Within the customs territory of the European Union, goods are placed under customs supervision – among other things, until their customs status is determined, or until they are exported or destroyed.

The mere fact of bringing goods into the customs territory of the European Union creates an obligation to declare them under the appropriate customs procedure. After verification, your goods will be assigned to a relevant customs procedure, enabling you to take further steps.

Customs supervision

Customs supervision refers to actions taken by customs authorities to verify whether you have fulfilled all customs formalities and whether the import of goods complies with customs regulations and any other applicable rules.

Your goods are subject to customs supervision from the moment they are brought into the EU customs territory. Remember that your goods may be subject to customs inspection under customs supervision.

Duration of customs supervision

Non-Union goods must remain under customs supervision until their customs status is changed to the 'Union goods' or until they are moved out of the customs territory of the European Union or destroyed.

Rights of the goods holder

During customs supervision, the holder of the goods may, with the consent of the customs authority, inspect the goods or take a sample at any time, in particular to determine the tariff classification, customs value or customs status of the goods.

Presentation of goods

If you bring goods into the customs territory of the European Union, you must present them to the customs authorities. To do so, you must transport the goods to:

- a customs and tax office,
- a place designated or approved by the customs authority,
- a free zone.

You do not have to do it in person; you can appoint an appropriate person to carry out this obligation on your behalf.

When presenting the goods, you must refer to the relevant document, such as the Entry Summary Declaration, or, where applicable, customs declaration or declaration for temporary storage, if these have previously been submitted for the goods in question.

If you have brought your goods into the European Union by sea or air and they remain on board the same means of transport because they are to be carried onward, you are generally required to present them only at the seaport or airport where they are unloaded or transhipped.

In addition, as a general rule, you are not required to present goods to customs authorities if they are unloaded and reloaded at a seaport or airport solely to allow other goods to be loaded or unloaded.

Unloading of goods

While under customs supervision, goods may only be unloaded or transhipped from the means of transport with the permission of the customs authorities and at locations approved or designated by them.

However, prior authorisation is not required if there is an imminent danger making it necessary to unload all or part of the goods immediately. In such cases, the customs authorities must be informed without delay.

Examination of goods

Remember that the customs authorities may at any time require the goods to be unloaded and unpacked for examination, taking of samples or inspection of the means of transport in which the goods are being carried.

Customs status and Union goods

Customs determines whether goods are classified as Union or non-Union goods.

Determining the customs status is crucial for further handling of the goods. The Union goods are in free circulation within the European Union and are not subject to any customs formalities, including customs duties. The Union goods re-entering the EU customs territory (e.g. goods imported in Poland from Greece via a third country, such as Albania) should have their Union status confirmed using T2L/T2LF data; otherwise, they will be treated as non-Union goods and will be subject to customs supervision.

If, on the other hand, you are importing goods with a non-Union status, their movement is subject to customs law and all applicable customs formalities must be fulfilled.

The Union goods

The Union goods are goods belonging to one of the following categories:

- goods wholly obtained within the customs territory of the European Union and which do not include goods imported from countries or territories outside the customs territory of the European Union,
- goods brought into the customs territory of the European Union from countries or territories outside that territory and released for free circulation,
- goods obtained or produced in the customs territory of the European Union exclusively from goods with the EU status.

Note that there are cases where goods wholly obtained in the customs territory of the European Union do not have the Union customs status. This may be the case if the goods have been obtained from goods in temporary storage or placed under the external transit, storage procedure, temporary admission or inward processing procedure.

Non-Union goods

Non-Union goods are goods that do not have the Union customs status or that have lost this status.

Presumption of the Union customs status of goods

It is assumed that all goods located within the EU customs territory have the EU customs status, unless it is established that they are non-Union goods, and except in specific cases.

You will have to prove the EU status of the goods, for example, when your goods leave the customs territory of the European Union for a while during transport, e.g. from Poland to Lithuania via Belarus. In such a case, your goods will physically leave the European Union and become goods with an alleged non-EU status. You will be able to re-import them into the European Union, and they will not be subject to customs supervision if you prove their EU customs status.

Customs declaration

Goods to be placed under a customs procedure require the lodging of a customs declaration specific to that procedure.

Once the customs declaration has been lodged and accepted by the customs authority, the goods are placed under the relevant customs procedure, which may result in the incurrence of a customs debt. Therefore, you must calculate and recognise in the customs declaration the amount of customs duties and taxes related to the import of the goods.

You may submit a customs declaration for your goods either before or together with their presentation to the customs authorities. Please note that if the declaration is submitted before presentation, you have 30 days to present the goods to the competent customs authorities (if the goods are not presented within this time limit, the declaration is deemed not to have been submitted).

Simplified declaration

In certain cases, customs authorities may allow the use of a simplified declaration, in which some data or documents may be omitted.

Form of customs declaration

The declaration of goods for a customs procedure is submitted electronically via the PUESC portal, by sending the relevant messages to the following systems:

- Automatic Import System (AIS/IMPORT PLUS), and, in the case of e-commerce shipments, to AIS/e-COMMERCE;
- Automatic Export System (AES/ECS2 PLUS),
- Transit Control System – New Computerised Transit System (NCTS2 PLUS).

For more information on the customs declarations, visit the PUESC portal, service groups: Import, Export, Transit.

Attachments to the customs declaration

The requirement to declare, in the customs declaration, the codes of documents attached to the declaration (together with their reference numbers or descriptions) results from the obligation for the declarant to be in possession of such documents at the time of lodging the declaration; however, this does not mean that all such documents must be presented to the customs authority at the stage of acceptance of the declaration. Documents attached to the customs declaration are made available to the customs authorities when required by EU regulations or when necessary for customs controls (during the verification of the declaration, the customs authority may request specific documents from you, such as invoices, contracts, goods specifications, permits and other documents required by law for the application of the customs procedure you have chosen).

Who may lodge the customs declaration

The customs declaration may be lodged by any person who is able to present the goods to the authority and has all the documents necessary to place the goods under a customs procedure.

Customs representative

As an importer or exporter, you can appoint a representative to act on your behalf and complete the required customs formalities for you. As a general rule, a customs representative must be based within the customs territory of the European Union. The only exception applies when you yourself are not required to be established within the customs territory of the European Union. At the request of the customs authority, your customs representative will have to provide proof to the customs authority that they have been granted a power of attorney.

Verification of the customs declaration and inspection of the goods

The customs authority accepts your declaration and checks the information contained therein.

In addition to verifying the declaration, it may also inspect the goods as well as take and examine their samples. Remember that you can be present during these activities.

In such a case, you must transport the goods to the place indicated by the authority and bear the costs involved. However, the costs associated with the analysis are borne by the authority.

Release of goods

If, upon examination of your declaration, the authorities determine that your goods meet all the requirements, they will release the goods from customs supervision and place them under the customs procedure for which they were declared. If your goods are placed under a customs procedure and a customs debt arises as a result, you will be required to pay the customs duties and import taxes or provide a guarantee to cover them.

Destruction, sale or forfeiture of goods

If the import obligations have not been met in relation to your goods or, for example, the goods are subject to restrictions and prohibitions, the customs authorities may decide to destroy them at your expense, sell them or order their forfeiture.

Customs procedures

Depending on the purpose for which you are bringing goods into the customs territory of the European Union, you have the option to choose the customs procedure that is most beneficial to you.

We present basic information about procedures, the obligations they entail, as well as the facilitations that you may take advantage of.

Customs procedures

A customs procedure is a set of formalities and requirements that allow goods to enter or leave the customs territory of the European Union. The choice of the procedure depends on the purpose for which the goods are being imported or exported.

Customs procedures are divided into standard and special procedures. Special procedures other than transit are subject to specific rules concerning, among other things, obtaining authorisation from the customs authorities and keeping records.

STANDARD PROCEDURES	SPECIAL PROCEDURES			
Release for free circulation		SPECIAL PROCEDURES SUBJECT TO SPECIFIC RULES		
Export	TRANSIT	STORAGE	SPECIFIC USE	PROCESSING
	Internal transit	Customs warehousing	Temporary admission	Inward processing
	External transit	Free zone	End-use	Outward processing

Release for free circulation

Release for free circulation is one of the basic customs procedures. It involves the release of goods into free circulation within the customs territory of the European Union after the completion of customs formalities and the payment of duties and taxes.

Returned goods

If you export Union goods from the customs territory of the European Union, they become non-Union goods. If you subsequently bring these goods back in the same condition in which they were exported, the goods may be exempt from customs duties provided that you import them within three years of their export. Only due to special circumstances may this time limit be exceeded. Remember that you must apply for this exemption.

Goods are considered to be returned in the state in which they were exported, where, after having been exported from the customs territory of the European Union, they have not undergone any processing or operations other than those affecting only their appearance or those necessary for their repair, restoration, or maintenance in good condition.

Customs exemptions

You may obtain exemption from import duties on capital goods and other equipment imported in connection with the transfer of business from a third country into the customs territory of the European Union to continue similar activity.

In such cases, the exemption is limited to capital goods and other equipment which, except in particularly justified circumstances, have actually been used in your business for at least 12 months. This period is calculated from the date when the company ceased operations outside the European Union.

In addition, the capital goods and other equipment referred to above must be intended to be used for the same purposes after the transfer and must correspond to the type and scale of your business.

Export and re-export of goods

Security and safety data

If you wish to export goods outside the EU customs territory, you must submit security and safety data. Such data may be submitted together with an export declaration, transit declaration, a re-export declaration or in the form of an Exit Summary Declaration. The list of goods exempt from the obligation to provide safety and security data is set out in Article 245 of *Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code (Official Journal of the EU L. of 2015, no. 343, page 1, as amended).*

Exit Summary Declaration

The Exit Summary Declaration is not a customs declaration, but an instrument used to provide customs authorities with safety and security data. The Exit Summary Declaration is submitted via the AES/ECS2 PLUS system.

You must lodge the Exit Summary Declaration with the office of exit responsible for the place where the goods leave the EU customs territory. In the case of transport by air, sea or rail, this declaration must be lodged with the office of exit responsible for the place where the goods are loaded onto the vessel, aircraft or train that will carry them out of the customs territory of the European Union.

Export of Union goods

If you wish to export the Union goods outside the EU customs territory, you must lodge an export declaration. You must lodge the declaration at the office of export using the AES/ECS2 PLUS system. Once that office has released the goods for the procedure, you must transport the goods to the office of exit, i.e. the office through which the goods will leave the EU customs territory. This may be a customs office located at the EU's physical border, a customs office of departure or an office where goods are covered by a single transport contract (applicable only to air, sea, rail or postal transport). You must declare this office in the export declaration. Remember to present the goods at the customs office of exit. This will enable both the completion of customs formalities and the confirmation that the goods have been taken out of the EU customs territory. This confirmation will serve as the basis for the customs office of export to issue a customs document confirming the completion of the export procedure (CC599C).

Re-export of non-Union goods

If you wish to move **non-Union** goods out of the customs territory of the European Union, you will need to use re-export. This refers to non-Union goods that have already been brought into the customs territory of the European Union but have not been released for free circulation.

You will have to lodge a **re-export declaration** or **re-export notification** for non-Union goods with the customs authority. The KOMUNIKATOR + system is used for export operations carried out during a failure of the AES/ECS2 system.

Customs supervision and inspection of goods

Goods which you have declared for the export or re-export procedure will be subject to customs supervision until they are presented to and released by the customs authority for export outside the customs territory of the European Union. It means that the customs authority may carry out documentary checks and searches of the goods during this time.

Transit

Transit is a customs procedure under which goods are moved under customs supervision from one place within the customs territory to another.

Transit operations may be carried out under:

- the Union Customs Code (EU external or internal transit, depending on the status of the goods and the route of transport)
- international conventions, e.g. the Convention on a Common Transit Procedure, the TIR Convention.

External transit

This procedure will apply when you are moving non-Union goods from one place to another, and both places are within the customs territory of the European Union, e.g. from Poland to Germany.

Internal transit

This procedure will allow you to move Union goods from one place to another within the customs territory of the European Union, through the territory of a third country.

Procedure

The transit procedure begins when you lodge a transit declaration electronically at the customs office of departure and ends at the customs office of destination, where you will ultimately deliver your goods.

You must lodge the transit declaration via the NCTS2 PLUS system. To access this system, you must first register on the PUESC portal.

Guarantee

In order for the goods to be placed under the procedure, a guarantee must be provided to cover any customs duties and taxes that may arise.

Holder of transit procedure

When you lodge a transit declaration, you become the holder of this procedure.

Therefore, you will be responsible for:
- presenting the goods at the customs office of destination,
- ensuring compliance with the customs provisions relating to this procedure,
- providing a guarantee.

General rules for special procedures other than transit

Authorisation to use a special procedure

Before you apply a special procedure, you must obtain authorisation from the customs authority to do so.

Authorisation to use the inward processing, outward processing or end-use procedure is granted for a specified period not exceeding five years. Where the authorisation concerns goods referred to in Annex 71-02 (mainly sensitive agricultural goods) to *Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code*

(Official Journal of the EU L 343 of 29.12.2015, page 1, as amended), it is then a period not exceeding three years. Authorisation for the temporary admission procedure is granted for a period of up to two years.

In some cases, it is possible to obtain permission with retroactive effect.

Authorisation to operate a customs warehouse is valid for an indefinite period.

You can obtain authorisation for the use of the special procedure or authorisation to operate a customs warehouse if you meet all of the following conditions:

- you are established in the customs territory of the European Union (exceptions to this rule are provided for in certain cases),
- you will provide the necessary assurance of the proper conduct of the operations,
- you provide a guarantee for a potential customs debt - in cases where a customs debt or other charges may arise in relation to goods placed under a special procedure,
- in the case of the temporary admission procedure, you will use the goods or arrange for their use in accordance with the requirements of the customs procedure,
- in the case of the inward processing procedure, you will process the goods or arrange for their processing in accordance with the requirements of the customs procedure.

At the same time, under special procedures, customs authorities must be able to exercise customs supervision without the need to apply administrative measures that are disproportionate to the existing economic need.

REMEMBER that in some cases your customs declaration may also serve as an application for authorisation to use a special procedure.

Records

In connection with the use of the special procedure, you will have to keep records, which are subject to approval by the customs authorities. The records are necessary for the customs authorities to exercise customs supervision (e.g. regarding the identification of goods placed under the procedure, their customs status and their movements, identification of the goods) over the implementation of the special procedure you have chosen.

Movement of goods

In some cases, you will be able to move your goods under a special procedure, between different places in the customs territory of the European Union. You do not then have to complete any customs formalities other than the mandatory entry into the records of information concerning the location of the goods and the information on each movement of the goods.

Usual forms of handling

Goods placed under a special procedure or located in a free zone may be subject to the usual forms of handling in order to:

- keep them in an unaltered state,
- improve their appearance,
- improve their marketable quality,
- prepare them for distribution or resale.

Examples of usual forms of handling include:

- ventilation,
- drying,
- removal of dust,
- simple cleaning operations,
- repair of packing.

Equivalent goods

It may happen that instead of storing, using or processing your goods placed under a special procedure, you will be using Union goods. Such goods are called equivalent goods.

Equivalent goods must have the same eight-digit CN code, the same commercial quality and the same technical characteristics as the goods they are replacing.

REMEMBER, that it does not matter whether the equivalent goods are used systematically or not.

Storage of Union goods together with non-Union goods in a storage facility

You can store your Union goods together with non-Union goods in a storage facility for customs warehousing. However, you will need to ensure that they are identifiable. If identifying each type of goods at all times proves impossible or would involve disproportionately high costs, you will be required, as part of the authorization for operating a customs warehouse, to carry out accounting segregation. This must be applied to each type of goods, customs status, and, where applicable, the origin of the goods.

Specially equipped storage areas

If you need your goods under the special procedure to be stored in a place that will keep them separate from other goods - for example because they are hazardous or may cause other goods to spoil - you should indicate this in your application for authorisation to operate storage facilities.

Discharge of the special procedure

The special procedure is discharged when the goods placed under this procedure or the products obtained from those goods (the so-called processed products):

- are placed under a subsequent customs procedure,
- have been taken out of the customs territory of the European Union,
- have been destroyed with no waste remaining,
- are abandoned to the State,
- assigned to their prescribed end-use.

REMEMBER that the customs authorities may extend the period for discharge of the special procedure at your request.

For more information on specific special procedures, visit the website podatki.gov.pl (Customs -> Basic information on customs -> Information for entrepreneurs -> Customs procedures

Storage

You may subject non-Union goods imported into the customs territory of the European Union to one of the storage procedures. As a result, you will not have to pay import duties and other charges as stipulated by customs law until you decide to place goods under a procedure of release for free circulation. Your goods may be covered by the storage procedure for the period of your choice.

Storage procedures

There are two storage procedures:

- customs warehousing,
- free zone.

Storage in customs warehouses

A customs warehouse is a warehouse in which goods covered by the customs warehousing procedure may be stored.

Customs duties

For the duration of their storage in a customs warehouse, the goods are not subject to customs duties or taxes. You will only have to pay them once your goods have been released. Remember, however, that customs duties not collected due to the applied storage procedure are subject to guarantee.

Principles of customs warehousing

- The storage of goods in a customs warehouse is not limited in time.
- The establishment of a customs warehouse requires an authorisation from the customs authority.
- Detailed records of the goods in the customs warehouse must be kept.

Types of customs warehouses

The following types of customs warehouses can be distinguished:

- **a public customs warehouse** – used for the storage of goods belonging to different persons – this is known as a service warehouse.

  There are three types of public customs warehouses:

  - **a type I customs warehouse** – a public customs warehouse in which responsibility for:
    - ensuring that goods placed under the customs warehousing procedure are not removed from customs supervision; and
    - fulfilling the obligations arising from the warehousing of goods placed under the customs warehousing procedure – referred to in Article 242(1) of Regulation (EU)

No. 952/2013 of the European Parliament and of the Council of 9 October 2013 establishing the Union Customs Code (Official Journal L 269 of 10 October 2013, page 1, as amended) – hereinafter referred to as the "UCC" – rests with the holder of the authorisation and the person authorised to use the procedure,

  - **a type II customs warehouse** – refers to a public customs warehouse in which the responsibility referred to in Article 242(2) of the UCC lies with the person authorised to use the procedure,
  - **a type III customs warehouse** – refers to a public customs warehouse operated by the customs authorities (this type of customs warehouse does not exist in Poland),

- **a private customs warehouse** – used for the storage of goods belonging exclusively to the holder of that warehouse.

Temporary removal from storage

During the procedure, you may, with the authorisation of the customs authority, temporarily remove the goods from the customs warehouse without customs formalities, e.g. due to renovation work on the facility.

The holder of the customs warehouse must confirm the fact of the temporary removal and reintroduction of the goods in the records of the customs warehouse. Such temporary removal does not discharge the storage procedure.

Movement of goods under customs warehousing

In special cases, you will be able to move your goods under a customs warehousing procedure, between different places within the customs territory of the European Union. Such movement of goods does not require any customs formalities. Only an entry into the records is necessary. In such an event, the goods must be moved physically.

You can move the goods in the said way instead of using the external transit procedure.

Free zone

A free zone is a designated part of the customs territory of the European Union that is created for:

- facilitation of the international carriage of goods in transit procedure,
- export development and job creation.

Free zones must be established in unoccupied places, enabling effective customs supervision of goods brought into and out of the free zone. They are most often created at seaports, airports and river ports or locations adjacent to border crossings.

Union goods in a free zone

You can bring Union goods into a free zone for the purpose of their:

- storage,
- movement,
- use,
- processing,
- consumption.

As these are Union goods, they are not considered to be under the free zone procedure, even though they are in a free zone.

Non-Union goods in a free zone

While remaining in a free zone, non-Union goods may be released for free circulation or placed under:

- the inward processing procedure,
- the temporary admission procedure,
- the end-use procedure.

Once your goods have been placed under one of these procedures, they are no longer considered to be under the free zone procedure.

Temporary admission

Non-Union goods may be placed under the temporary admission procedure if you intend to bring them into the customs territory of the European Union, for example in order to test a sample or present goods at a trade fair, and then re-export them. The customs legislation defines which goods may be placed under this procedure and indicates which use of these goods is allowed as part of the procedure.

Goods covered by the temporary admission procedure may be entirely or partially exempt from import duties.

List of goods

Temporary admission may only apply to specific goods. The following goods may be imported with total exemption from customs duties:

- means of transport,
- pallets and containers,
- goods for use in border areas,
- packaging,
- special tools and instruments,
- goods used for or subjected to testing,
- samples,
- substitute means of production,
- spare parts, accessories and equipment.

Conditions for temporary admission

To be able to apply the temporary admission procedure, you must meet the following conditions:

- the goods may not be subject to any alteration or modification,
- the goods must be identifiable,

- as a general rule, you must be based outside the customs territory of the European Union,
- you must meet the legal requirements for total or partial exemption from customs duties.

Duration of the temporary admission procedure

The customs authority sets the period after which goods placed under the temporary admission procedure must be re-exported or placed under another customs procedure. As a general rule, the temporary admission procedure may not take longer than 24 months. In exceptional circumstances, this deadline may be extended, but it must not exceed 10 years, unless an unforeseen event occurs.

Temporary admission authorisation and customs declaration

The implementation of temporary admission requires the authorisation of the competent head of the customs and revenue office. You will obtain authorisation for the time required to use the goods for a specific purpose. After this deadline, the goods must be exported from the European Union in the same condition as they were imported – repairs and maintenance are, however, permitted. If you do not export the goods, they will have to be subject to a different customs procedure, such as release for free circulation with the obligation of payment of customs duties.

If you decide to import or export goods within the scope of the authorisation obtained, you will have to lodge the customs declaration in the relevant electronic customs system.

You may also apply for the authorisation in abridged form, i.e. based on a customs declaration. In such a case, each time you import goods, they will be subject to a separate authorisation, which will simultaneously serve as a declaration to subject the goods to the customs procedure.

Guarantee

For the duration of the entry of the goods under this procedure, a guarantee is required against any customs and tax duties that may arise.

Temporary admission and VAT on importation of goods

If your goods have been placed under the temporary admission procedure with total exemption from import duties, those goods will also be exempt from VAT.

The said exemption will not apply if a duty obligation arises in compliance with the customs regulations.

End-use

Under this procedure, your goods may be released for free circulation, duty-free or at a reduced customs duty rate on account of their specific use.

REMEMBER, that the end-use procedure may only be applied in the cases stipulated in the regulations. In addition, you will need to obtain authorisation to place the goods under this procedure.

Duration of the procedure

Goods subject to this procedure will remain under customs supervision for the time necessary for the customs authority to ensure that the goods have been assigned to their prescribed end-use.

If you do not use your goods at the time and in the manner specified in the authorisation, you will have to pay customs duties.

Goods subject to this procedure

Examples of goods that are eligible for end-use:

- goods intended for certain types of aircraft for the purposes of construction, servicing, conversion, or equipment – in cases where the aircraft is transferred to a third party, or returned to its owner after servicing, repair, or conversion,
- civil aircraft – upon their registration in a public register designated for such purposes,
- motor vehicle parts used for assembly – when the assembly of the vehicle has been completed, and the vehicle has been handed over to another person,
- goods intended for certain classes of vessels or drilling or production platforms for the purposes of construction, repair, servicing, conversion, installation, or equipment – at the moment when the vessel or platform is transferred to a third party, or returned to its owner after servicing, repair, or conversion,
- goods delivered directly on board ships for the purpose of equipping the ship, at the time of delivery.

Customs supervision

The goods usually remain under customs supervision until they have been assigned to the prescribed end-use. You will then be able to dispose of these goods freely, for instance, by selling them.

It is permissible to extend the period of customs supervision up to 2 years for reusable goods where the customs authorities deem it appropriate in order to prevent abuse. Among other things, it is the case when there is a suspicion that the goods may be used for a purpose other than specified in the authorisation (e.g. in relation to parts fitted to the vehicle which may be dismantled).

During the extended period of customs supervision, the goods are subject to import duties.

Discharge of the end-use procedure

Upon assignment of the goods to the specified end-use or expiry of the extended customs supervision, the end-use procedure terminates.

In justified cases, with the permission of the customs authority, the procedure may end with the exportation or destruction of the goods subject to this procedure. When requesting the aforesaid procedure, you should state that it was not possible to assign the goods to their final destination for reasons related to either the person carrying out the procedure or the goods themselves.

To discharge and settle the procedure, you must present a bill of discharge (referred to in Article 175 *of Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No. 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code (Official Journal of EU L 343 of 29.12.2015, page 1, as amended)*). Remember that the customs authority granting authorisation to use the end-use procedure may exempt you from the obligation to present a bill of discharge if it considers it unnecessary.

For more information, visit the PUESC portal at the Submit a bill of discharge service.

Processing procedures

The processing category comprises two procedures:

- inward processing,
- outward processing.

Processing

Goods placed under the inward processing procedure and the outward processing procedure may be subject to processing operations.

Such processing operations include:

- working of goods, including erecting or assembling them or fitting them to other goods,
- processing of goods,
- destruction of goods,
- repair of goods, including restoring them and putting them in order,
- use of goods which are not to be found in the processed products, but which allow or facilitate the production of those products, even if they are entirely or partially used up in the process (the so-called "production accessories").

Inward processing

The procedure aims to promote and facilitate production in the European Union and support the export activities of EU producers.

Under the inward processing procedure, you may introduce non-Union goods into the customs territory of the European Union for the purpose of subjecting them to specific processing operations aimed at producing products called "processed products". Such introduction is for a limited period of time.

You may then re-export the goods outside the customs territory of the European Union or apply for their release for free circulation in the customs territory of the European Union.

In the case of release for free circulation, you will have to pay the relevant import duties for either the imported non-Union goods or the processed products made from the imported non-Union goods.

You may also use the inward processing procedure for goods which:

- are intended to undergo operations to ensure their compliance with the technical requirements for their release for free circulation,
- have to undergo usual forms of handling intended to preserve them in their unaltered state, to improve their appearance, to

improve their marketable quality or to prepare them for distribution or resale.

Period for discharge of the procedure

In the authorisation for the use of the inward processing procedure, the customs authorities must specify the period within which the procedure is to be discharged. You may apply to the customs authority for an extension of the period for discharge of the procedure.

To discharge and settle the procedure, you must present a bill of discharge (referred to in Article 175 *of Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No. 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code (Official Journal of EU L 343 of 29.12.2015, page 1, as amended)*). Remember that the customs authority granting authorisation to use the inward processing procedure may exempt you from the obligation to present a bill of discharge if it considers that this is not necessary.

For more information, visit the PUESC portal at the Submit a bill of discharge service.

Temporary re-export for further processing

If your goods under the inward processing procedure need to be temporarily re-exported outside the customs territory of the European Union for further processing, in accordance with the conditions laid down for the outward processing procedure, and then re-imported, you will need to submit an application to the customs authority.

Outward processing

If you intend to temporarily export the Union goods from the customs territory of the European Union for a certain period of time to carry out processing operations on them (e.g. working of goods, processing, repair), you may use the outward processing procedure.

You will be able to import and release products resulting from temporarily exported Union goods (the so-called "processed products") for free circulation in the customs territory of the European Union with total or partial relief from import duties.

Period for discharge of the procedure

In the authorisation for the outward processing procedure, the customs authority will specify the period within which goods temporarily exported may be re-imported into the customs territory of the European Union in the form of processed products and placed under release for free circulation in order to be able to benefit from total or partial relief from import duties. You may apply to the customs authority for an extension of period for discharge of the procedure.

Standard exchange system

If your goods undergo a processing operation involving the repair of defective Union goods (except for restrictions on the processing of agricultural products), you may use the standard exchange system, i.e. replace the defective goods to be repaired with another item that has already been repaired, known as a replacement product, which is imported in place of the processed products.

If you need to import replacement products before you export defective goods for repair, you must report this to the customs authority and obtain the relevant approval (authorisation for the prior import of replacement products) in your authorisation to use the outward processing procedure. Remember that you will be required to provide appropriate guarantee covering the amount of import duties that would be payable if you failed to export the defective goods within the specified time limit.

You have two months from the date of acceptance by the customs authorities of the customs declaration for the release for free circulation of the replacement products to export the defective goods. In exceptional circumstances, this time limit may be extended upon your request to the customs authority.

Centralised clearance

Centralised clearance is a system that enables businesses to obtain a single authorisation to carry out customs clearance procedures throughout the European Union, regardless of where the physical inspection of the goods takes place. The authorisation is issued in one EU Member State but may be implemented in other EU countries. Accounting and payments are handled in the country issuing the authorisation, whilst physical checks are carried out in the country where the goods in question are actually located.

For more information in this respect,
visit podatki.gov.pl.

Import duties and charges

Import of goods into the customs territory of the European Union gives rise to a customs debt, i.e. an obligation to pay customs duties.

The amount of the customs debt depends on the customs value of the goods, their origin, their classification

under the Common Customs Tariff and the amount of customs duty.

Customs value and methods of its determination

To determine customs duties and taxes when importing goods from outside the customs territory of the European Union, you will have to specify the customs value, i.e. the value of the goods plus additional costs. The primary method of determining the customs value is the transaction value method.

For detailed information regarding the customs value of goods, visit website: https://www.podatki.gov.pl/informacje-o-cle/podstawowe-informacje-o-cle/informacje-dla-przedsiebiorcow/wartosc-celna/

Conversion of the value of goods from a foreign currency

To calculate import duties on goods whose value is expressed in a currency other than the Polish zloty, you must convert them based on the exchange rate for the customs value.

The exchange rates are determined every month on the second-to-last Wednesday of the month and remain unchanged for the following month. Tables of customs rates are published on the website of the Ministry of Finance.

For tables of rates for customs values, visit podatki.gov.pl.

Customs validation methods

There are six methods for determining customs value:

- transaction value method,
- transaction value method of identical goods,
- transaction value method of similar goods,
- deductive method,
- computed value method,
- fallback method.

Transaction value method – the most commonly used method in which the customs value of goods is based on the transaction value, i.e. the price actually paid or payable for the goods when they were sold for export to the customs territory of the European Union.

Where necessary, the transaction value should be adjusted to take account of costs that are not included in it but are to be added, for example:

- packaging costs,
- transport and insurance costs for imported goods up to the point of entry into the customs territory of the European Union,
- commissions and brokerage fees, except for purchase commissions,
- licence fees relating to imported goods, if they constitute a condition of sale of those goods.

The customs value does not include, among other things:

- the costs of transporting the imported goods after they have entered the customs territory of the European Union,
- purchase commissions,
- licence fees related to imported goods if they constitute a condition of sale of those goods.

If you are unable to determine the customs value of the goods using this method because, for example, the goods have not been sold but leased, you may determine the value by applying the methods listed below in sequence until you reach the one that enables you to establish the customs value of the goods.

Transaction value method of identical goods – a method in which the customs value of goods is based on the transaction value of identical goods sold for export to the customs territory of the European Union and exported at or about the same time as the goods being valued.

Transaction value method of similar goods – a method in which the customs value of goods is based on the transaction value of similar goods sold for export to the customs territory of the European Union and exported at or about the same time as the goods being valued.

Deductive method – a method in which the customs value of goods is based on the unit price at which the imported goods, or identical or similar goods, are sold within the customs territory of the European Union in the greatest aggregate quantity to persons unrelated to the sellers.

Computed value method – a method in which the customs value of goods is based on a value that is the sum of the indicated components:

- costs or value of materials and fabrication or other processing, employed in producing the imported goods,
- an amount for profit and general expenses, equal to that usually reflected in sales of goods of the same class or type as the goods being valued, which are made by producers in the country of export for export to the European Union,
- transportation costs and insurance of goods imported to the place where goods are brought into the customs territory of the European Union,
- loading and handling costs related to the transport of imported goods to the place where goods are brought into the customs territory of the European Union.

Fall-back method – a method used when you are unable to apply the previous methods of determining customs value. The fallback method does not provide for a specific way of determining the customs value of the goods, but requires that this value be determined based on data available in the European Union, using appropriate means, in compliance with the rules and general provisions on customs valuation.

Customs debt and the amount of customs duty

Customs debt is the obligation to pay customs duties. In contrast, the incurrence of a customs debt is linked to the initiation of the customs procedures for your goods.

Incurrence of a customs debt when goods are subject to a customs procedure

If you import goods from a third country into the customs territory of the European Union under the customs release or temporary admission procedure with partial relief from customs duties, a customs debt is incurred upon acceptance of the customs declaration.

Non-fulfilment of obligation and incurrence of customs debt

Customs debts may also arise if you fail to comply with your obligations or conditions relating to the importation of the goods (e.g. the conditions set out in the special procedure authorisation are breached).

Determination of the amount of customs duty

The amount of customs duties is determined by the customs authorities, who will notify you of the amount.

Guarantee for a customs debt

The customs authority may require you to provide a guarantee for an incurred or potential customs debt to ensure that you pay the amount of customs duties relating to the goods declared for a customs procedure.

If a customs debt does not arise, you will receive the amount of the customs debt guarantee. If a customs debt is incurred, the amount of the guarantee will be set off against this debt.

REMEMBER that in some cases you may be allowed to use comprehensive guarantee, the level of which may be reduced to 50%, 30% or even 0% of the reference amount.

When do you have to provide a guarantee?

The provision of a guarantee is compulsory primarily in the following situations:

- release for free circulation – as a condition for releasing goods for the procedure instead of payment,
- placement of goods under special procedures, unless an exemption from providing a guarantee applies,
- use of the EU transit procedure, unless an exemption from providing a guarantee applies,
- operation of a temporary storage facility,
- operation of an authorised location,
- operation of a customs warehouse.

Type of guarantee of customs debt

You may provide the guarantee of a customs debt in the following manner:

- cash deposit or any other means of payment recognised by the customs authorities as equivalent to a cash deposit,

- an undertaking given by the guarantor whereby the guarantor commits to paying the secured amount of duties and charges. The guarantor must be located within the customs territory of the European Union and approved by the customs authority, unless the guarantor is a credit institution, financial institution, or insurance company accredited within the European Union.

Payment of the amount of customs duties

Payment deadline and payment facilities

When your goods are placed under a customs procedure and the amount of the customs debt has been determined, you must pay the customs duties within 10 days from the date on which you are notified of the customs debt by the customs authority.

You may also benefit from a deferred payment period of 30 days. If the authority has already determined the amount of customs duties due, you may apply for a decision regarding deferred payment. You may also apply to the customs authority for the deferment of payment of future customs duties. However, the issuing of such an authorisation will be conditional upon the provision of a guarantee.

If you have difficulties in paying customs duties that have already become due, you are entitled to request payment in instalments. This normally requires the provision of a guarantee, although you may apply for an exemption from this requirement.

Suspension of the payment deadline

The payment deadline may be suspended, which means that the running of the deadline is temporarily halted. This may occur in the following situations:

- an application for remission of customs duties has been submitted,
- the goods are to be subject to confiscation, destruction, or abandonment in favour of the State Treasury,
- the customs debt arose as a result of non-compliance with conditions or obligations and there are multiple debtors.

Method of payment

The customs debt may be paid via wire transfer. If the amount owed does not exceed the equivalent of EUR 1,000, you can also pay the customs debt in cash at the cash desk of the customs and tax office.

Enforcement and interest on late payment

If you fail to pay the customs duties within the prescribed period, the customs authorities may use the guarantee provided to cover the outstanding amounts due. Additionally, late payment interest will be charged on the customs debt. Interest will accrue from the day following the expiry of the payment deadline until the date on which the customs duties are actually paid.

If no guarantee was provided, or if the guarantee does not cover the full amount of the customs debt, the customs authorities will initiate debt recovery proceedings under administrative enforcement procedures.

Extinguishment of a customs debt

A customs debt on import or export is extinguished primarily if:

- the deadline for notifying you of the customs debt has elapsed,
- you have paid your customs duties,
- the customs duties were remitted,
- the customs declaration was invalidated,
- the goods have been confiscated, destroyed under customs supervision, or have disappeared.

Principles of cooperation with customs authorities

Finally, here is some information on cooperation with customs authorities.

Method of exchanging information with the customs authority

As a general rule, all documents such as declarations, notifications, applications, or decisions are submitted electronically. The customs authority will also send you the information in this manner.

Remember that the authority may request you to provide the required documents and information and to provide assistance. This is important for the completion of customs formalities and inspections.

The Tax and Customs Electronic Services Portal (PUESC) is used to exchange information on customs matters electronically. In your PUESC account, you will find both your documents and those prepared and signed by the customs and tax authorities.

Please note that a document submitted via a PUESC account is considered filed upon receipt of the official acknowledgement of receipt (UPO).

Tax and Customs Electronic Services Portal is available at puesc.gov.pl.

To use the PUESC service, registration is required, after which you will obtain an account on the platform.

On PUESC you can handle, in particular, matters relating to:
- customs law,
- European Union statistics (Intrastat) – you will be able to submit customs and INTRASTAT declarations and requests in customs matters,
- excise duty, including movement of excise goods, import of passenger cars, and marking of goods with excise stamps – you will be able to submit e-AD and e-DD documents, lodge tax declarations and applications regarding excise duty,

- value added tax (VAT) on the importation of goods and on the intra-Community acquisition of motor fuels,
- tax on the extraction of certain minerals, fuel charge, emission charge, and gambling tax – you will be able, in particular, to submit tax declarations,
- the CBAM mechanism (see glossary for more information) – as set out in Regulation (EU) 2023/956 of the European Parliament and of the Council of 10 May 2023 establishing a carbon border adjustment mechanism (Official Journal of the EU L. of 2023, No. 130, page 52, as amended, hereinafter referred to as the "CBAM Regulation"), including granting access to the CBAM interim and final registers, among other things,
- applications for Binding Tariff Information,
- transport of sensitive goods and trade in heating fuels – you will in particular be able to lodge declarations to the SENT register, transmit vehicle geolocation data to the register and register as an oil trader.

You can register for the PUESC.

Via PUESC, you can submit information and documents to the National Revenue Administration in electronic form, in particular declarations and notifications.

EORI number

If you will be importing goods from or exporting to countries outside the customs territory of the European Union, you will need an EORI number. It is an identification number that functions only for the purpose of fulfilling customs obligations in the import of goods from countries outside the customs territory of the European Union and the export of goods to these countries.

You can obtain an EORI number on the PUESC portal.

This number is valid throughout the European Union and may be used when dealing with the customs authorities in any Member State. You will obtain it via an e-service on the PUESC portal. An EORI number will not be issued to an EU company via PUESC. In this case, please obtain one in the country where the company is registered.

Information on the application of customs legislation

You may also request information from the customs authority on the application of customs legislation.

You may obtain general information on your planned customs operations from the National Revenue Administration Information Center.

You may also apply to the customs authority for the issuance of the following:

- **Binding Tariff Information (BTI)** – specifies the classification of goods. With the BTI, you gain certainty as to the amount of duty, possible customs duties or other measures that can be applied to your goods,
- **Binding Origin Information (BOI)** – an administrative decision issued by the Director of the National Revenue Administration Information Center, which determines the origin of the goods. The BOI relates to the specific goods and the circumstances determining their origin.

You will receive them in the form of a decision. You will be able to use them in all Member States of the European Union. The decision is valid for 3 years. From 1 January 2024, applications for a Certificate of Origin (CO) may only be submitted electronically via PUESC.

Authorised Economic Operator status

If you would like to benefit from customs clearance facilitations or simplifications related to the import or export of goods, you may apply to the customs authority for Authorised Economic Operator (AEO) status.

This is an authorisation which certifies that an economic operator is reliable and trustworthy both for customs authorities as well as for its business partners. It is granted to businesses involved in international trade. Authorised Economic Operator status includes the following types of authorisation:

- authorised economic operator for customs simplifications – allows the application of certain simplifications in accordance with the customs legislation – AEOC,
- authorised economic operator for safety and security – entitles to safety and security facilitation – AEOS.

You may hold both types of authorisation, i.e. AEOC and AEOS, at the same time, provided that you meet all the requirements for each status. In this situation, the customs authority issues a single combined authorisation – AEOF.

Authorised Economic Operator status comes with several benefits, which depend on the type of authorisation held. These include:

- fewer document checks and physical inspections,
- priority treatment of consignments if selected for inspection,
- inspections carried out of turn,
- possibility to choose the location where the inspection is to take place,
- advance notification that a consignment has been selected for inspection,
- faster and easier access to customs simplifications, as well as exclusive rights to use certain customs simplifications,
- simplified procedures for applying for the status of a registered agent, known consignor and authorised consignor,
- a guarantee of a reputable business that complies with EU law when conducting transactions.

The Authorised Economic Operator (AEO) status is valid throughout the European Union and in partner countries with which the EU has signed a relevant agreement, which means simplified procedures when dealing with customs authorities in those countries.

To obtain the AEO status, you must meet the following requirements:

- be established in the customs territory of the European Union,
- do not seriously or repeatedly infringe customs or tax law,
- have a high level of control over operations and goods flows,
- be solvent,
- meet practical standards of competence or professional qualification directly related to their activities, in the context of customs simplifications,
- maintain safety and security standards – when it comes to safety and security simplification.

Customs controls

The customs authorities may carry out any customs controls they deem necessary. This is also possible after the release of the goods.

Customs controls may consist in particular of:

- examination of goods,
- sampling,
- verification of the correctness and completeness of the information given in the notification, declaration or notification of the existence, authenticity, correctness and validity of documents, control of accounting and other documentation,
- inspection of means of transport,
- inspection of luggage and other goods carried by or on persons,
- carrying out official investigations and other similar activities.

Customs controls, other than random checks, are mainly based on risk analysis. They are carried out using electronic data processing techniques to identify and assess risks and take the necessary preventive measures. The criteria that should be applied during these controls must be developed at national, EU and, where appropriate, international level.

REMEMBER that customs administrations exchange information and cooperate with each other.

Fees and costs

As a general rule, the customs authorities do not charge fees in connection with customs operations.

However, if these activities are carried out at your request, outside the place and working hours of the customs office, or you wish to store the goods in a deposit or temporary storage facility operated by the customs authority, then you will have to pay relevant fees therefor.

Sanctions for non-compliance

Remember that Member States provide for a sanction for non-compliance with customs legislation.

We distinguish the following forms of sanction:
- financial penalty,
- revocation, suspension or modification of licences.

Right of appeal

You may appeal against a decision made by the customs authorities regarding the application of customs legislation that affects you directly and individually. If you do not agree with the decision that the authority has issued after your appeal has been heard, you will be able to lodge a complaint with the administrative court.

Changes to EU customs duties

It is worth noting that the Ministry of Economic Development and Technology also supports businesses in reducing the costs of importing components and raw materials for further production. For this purpose, you can apply for a suspension of EU customs duties or for the establishment of EU preferential tariff quotas on imports from non-EU countries.

A suspension of customs duties is a measure which allows goods to be imported into the EU at a zero or reduced rate of duty, without any limits or permits, for the duration of the measure (usually 5 years).

A suspension of customs duties may be granted if:

- an identical, equivalent or substitute product is not manufactured within the country/EU,
- the goods are not end products intended for sale to end consumers,
- the goods are not traded between related parties who hold exclusive intellectual property rights to those goods (e.g. trade names, industrial designs, patents),
- the goods are not covered by an exclusive commercial agreement,
- the goods do not benefit from other preferences under the Generalised System of Preferences (hereinafter: GSP) or other preferential trade agreements,
- the value of uncollected customs duties must amount to at least Euro 15,000 per year.

A tariff quota is the possibility of importing (up to a predetermined annual limit) a specified quantity or value of goods into the EU at a zero or reduced rate of duty (generally valid for one year).

A tariff quota may be granted if the production of a given good exists within the country or the EU, but it is insufficient in terms of quantity or quality (a partial suspension of customs duties may be established for the same reason).

Thanks to these measures, you can purchase materials unavailable in the EU from non-EU countries at reduced or zero customs duties. This measure supports your business, boosting its competitiveness in the market and the potential to create new jobs.

Establishing a suspension of customs duties or tariff quotas must not conflict with any other area of national or EU policy (mainly concerning anti-dumping regulations, quantitative restrictions or environmental protection regulations).

Under the current procedures, the Ministry of Economic Development and Technology accepts applications from Polish businesses, their associations or chambers of commerce for the suspension of customs duties or the establishment of a preferential tariff quota twice a year.

For more information, visit the website of the Ministry of Economic Development and Technology.

Glossary

Here you will find the most important terms in customs regulations in alphabetical order.

CBAM mechanism

The CBAM Regulation establishes a mandatory greenhouse gas emissions accounting system for goods imported into the European Union, hereinafter referred to as the "EU" – the so-called CBAM mechanism (carbon border adjustment mechanism). It provides for the application to goods imported into the EU of a system similar to the European Union Emissions Trading System applicable to intra-EU production, hereinafter referred to as the "EU ETS system", consisting of an obligation to report and subsequently account for greenhouse gas emissions generated during the production process of the goods. Ultimately, by introducing an obligation to purchase and surrender dedicated emission units (CBAM certificates) for the purpose of accounting for emissions, the CBAM Regulation will impose a financial burden on imported goods corresponding to the greenhouse gas emissions generated during the production of those goods in third countries. Currently, the CBAM mechanism applies to imports of certain goods into the EU customs territory from the cement, electricity, fertiliser, iron and steel, aluminium and hydrogen sectors. In the future, the CBAM mechanism is set to be extended to further categories of goods corresponding to activities covered by the EU ETS system.

Centralised clearance

This is a system that enables businesses to obtain a single authorisation to carry out customs clearance procedures throughout the European Union, regardless of where the physical inspection of the goods takes place.

Read more on page 42

Common Customs Tariff

It contains information related to the goods, primarily assigning them to the correct CN code and corresponding customs duty rate, which is necessary for the determination of customs duties.

Read more at podatki.gov.pl Tariff Nomenclature and the Common Customs Tariff

Customs debt

This is the amount of import duties that you will have to pay for your goods in connection with placing them under a customs procedure involving the incurrence of a customs debt (e.g. the release for free circulation procedure). A customs debt arises when a customs declaration is accepted by the customs authority.

Read more at podatki.gov.pl – Incurrence of a customs debt

Customs declaration

Goods to be placed under a customs procedure require the lodging of a customs declaration specific to that procedure.

Read more on page 17

Customs exemptions

In certain situations, customs legislation provides for the possibility of applying an exemption from import duties to certain goods imported from a third country into the customs territory of the European Union.

Read more on page 22

Free zone

In a free zone, you may carry out your business activities, i.e. perform various operations on your goods, e.g. packaging, storage or assembly/ disassembly. As a general rule, no customs debt is incurred in respect of the goods when they are placed under this procedure.

Read more on page 33

Customs status of goods

It is important where you import your goods from. If the goods have been obtained or released in the customs territory of the European Union, they have the status of the Union goods. They are not subject to any duties and can move freely between the EU Member States. If you want to bring goods into the European Union from a third country, your goods are considered non-Union goods. You must subject them to the appropriate customs procedure and pay any customs duties and taxes, if required.

Read more on page 15

Customs supervision

From the moment the goods enter the territory of the European Union until the moment they are subject to a given customs procedure, your goods remain under customs supervision, i.e. the customs authorities may take various actions, including, for instance, document control, examination of the goods to check whether the rules relating to the importation of the goods have been complied with.

Read more on page 24

Declaration for temporary storage

By lodging this declaration, you notify the customs authority that your goods have been placed in temporary storage, i.e. they are under customs supervision, during the period between their presentation to customs authorities and their entry into one of the customs procedures.

Enforcement of payment

If you do not pay customs duties within the specified period, customs authorities will seize the provided guarantee as partial payment towards the required duties.

Read more at podatki.gov.pl – Payment of customs debt amount.

Entry and exit summary declaration

Lodging this declaration is the first step you will have to take, even before loading or importing/exporting goods into/out of the customs territory of the European Union. The declaration contains data about your goods and you. This is how you notify the customs authority of your intention to bring/remove the goods into/out of the customs territory of the European Union.

Read more on page 11 and 23

Export of Union goods

This procedure may apply to Union goods if you wish to export them outside the European Union.

Read more on page 24

External transit

External transit refers to the movement of non-Union goods within the European Union. The duties and other measures that would normally apply to the importation of such goods are suspended.

Read more on page 25

Guarantee for a customs debt

The customs authority may require a guarantee for an incurred or potential customs debt. The idea is to make sure that the customs authority is assured that you will pay the amount of duties relating to the goods you have declared for a customs procedure.

Read more at podatki.gov.pl

Generalised System of Preferences

This is a European Union mechanism which enables developing countries to export goods to the EU on preferential terms (e.g. reduced or zero tariffs).

Internal transit

Internal transit refers to the movement of Union goods between two locations in the European Union, including through a country or territory not belonging to that customs territory (e.g. from Poland to Romania via Ukraine). This does not alter the customs status of the goods, and the duties and other charges that would otherwise apply to the importation of such goods from outside the EU are suspended.

Read more on page 25

Inward processing

This is a special procedure that allows you to bring non-Union goods into the customs territory of the European Union for a specified period, with a view to subjecting them to one or more processing operations aimed at producing finished products (so-called processed products), and subsequently to re-export them back outside the customs territory of the European Union or to release them for free circulation within the customs territory of the European Union (which will entail the payment of the relevant import duties payable on the imported non-Union goods or on the processed products manufactured from the imported non-Union goods).

Read more on page 39

Non-tariff prohibitions and restrictions

Before importing the goods into the European Union, make sure that their import is permitted and not subject to any prohibitions or restrictions.

Read more on page 6

Origin of goods

This is related to obtaining or manufacturing goods in a given country. We may distinguish between preferential and non-preferential origin. Proper documentation of preferential origin allows the application of a preferential (reduced) customs duty.

Read more at podatki.gov.pl – Origin of goods

Outward processing

This is a special procedure that allows for the temporary export of Union goods outside the customs territory of the European Union for the purpose of subjecting them to processing operations (for instance: the working of goods, including assembly, fitting or installation in other goods; the processing of goods; repair of goods, including refurbishment and reconditioning), followed by the importation and release for free circulation, with total or partial exemption from import duties, of the processed products resulting from the temporarily exported Union goods. The outward processing procedure makes it possible, for example, to carry out processing operations that are not available within the European Union.

Read more on page 40

Payment of the amount of customs debt

As a result of your goods being subject to the release for free circulation procedure, customs duties should be paid within 10 days of notification of the amount of the debt.

Read more at podatki.gov.pl,
Payment of customs debt

Presentation of goods

You will have to bring the goods to customs or another designated place and present them to the customs authorities.

Read more on page 14

Re-export of non-Union goods

You will apply it if you want to export goods that you have previously imported outside the customs territory of the European Union.

Read more on page 24

Release for free circulation

If you import a non-Union good (i.e. from a third country, meaning outside the customs territory of the European Union) and bring it into the customs territory of the European Union, it becomes a Union good once it has been released.

Read more on page 21

Returned goods

These are goods that were originally exported from the European Union, became non-Union goods there and then returned to the European Union with an exemption from import customs duties. However, to be considered "returned goods", they must meet certain conditions, including being re-imported into the European Union in an unaltered state.

Read more on page 22

Storage in customs warehouses

With this procedure, you may store, i.e. keep, non-Union goods in designated places, which are called "customs warehouses". As a general rule, no customs debt is incurred in respect of the non-Union goods when they are placed under this procedure.

Read more on page 30

Temporary admission

This is a procedure which allows you to bring non-Union goods into the customs territory of the European Union for a specified period, which will then be re-exported back in an unaltered state. As a general rule, no customs debt is incurred in respect of the non-Union goods when they are placed under this procedure. However, a guarantee should be provided to ensure payment of import duties .

Read more on page 33

Temporary storage facilities

A place where non-Union goods may be temporarily stored. An authorisation from the customs authorities shall be required for the operation of temporary storage facilities. Such authorisation shall not be required where the operator of the temporary storage facility is the customs authority itself.

Transit

Transit is a customs procedure whereby the payment of customs duties and taxes is suspended while non-Union goods are being moved within the EU.

Read more on page 25

Investor's Tax Service Centre

Whether you are planning to invest in Poland or have already started your investment, the Investor's Tax Service Centre will provide you with information and support regarding tax legislation.

We aim to make your investment process easier. We will provide you with reliable and up-to-date information on tax regulations, tailored to your individual needs.

Tax matters in one place

You don't have to search for information on the tax implications of your investment plans yourself. Thanks to the Investor's Tax Service Centre, you can obtain information on various types of tax in one place, through a single point of contact.

We can provide you with information on the tax system in Poland, outline tax reliefs and incentives and share other information relating to tax law. If necessary, we will also put you in touch with our partners, who will assist you with non-tax matters.

If your investment project requires a binding interpretation of tax regulations, we can assist you in the process of concluding an investment agreement.

What does the Investor's Tax Service Centre offer?

- **First-hand information:** The Centre's staff, in consultation with relevant experts, will provide answers to questions relating to your investment. The Centre can also arrange meetings with experts who will help you determine the legal and tax status of your investment.
- **Personalised approach:** We will tailor our support to your needs and the specific nature of your investment. We can provide information in writing and during meetings – both in person and online. We provide information in Polish and English.
- **Direct support:** At the Centre, you will be in contact with a dedicated staff member. You can make quick and direct contact in a manner that suits you – by telephone, e-mail or in person.
- **Binding interpretation of tax law:** If you wish to secure the tax implications of your investment, the Centre will support you in the process of concluding an investment agreement.

Who does the Investor's Tax Service Centre support?

The Investor's Tax Service Centre is primarily dedicated to supporting key investors, i.e. those planning to launch investments worth PLN 50 million. However, we also offer support to smaller investors.

We can assist with your investment at every stage of the process. You can contact the Centre as early as the stage when you are considering Poland as the destination for your investment. You can also contact us if you are already in the process of implementing your investment.

What are the benefits of the Investor's Tax Service Centre?

- **Time saving:** You can find information on a range of tax issues and different taxes all in one place. Our support is fast and effective, allowing you to focus on implementing your projects.
- **Assistance with tax matters:** With our support, you can focus on developing your investment in Poland.
- **Information tailored to your needs:** We will provide you with information tailored to the needs of your investment. We also prepare publications and webinars specifically tailored to the needs of investors.
- **Security of your investment:** If you decide to enter into an investment agreement, you will minimise tax risk and ensure the legal stability of your investment.

Who cooperates with the Investor's Tax Service Centre?

We cooperate with other institutions that support investment in Poland. These include:

- the Polish Investment and Trade Agency,
- the Ministry of Development Funds and Regional Policy,
- the Regional Investor and Exporter Service Centres.

Publications by the Investor's Tax Service Centre

The Centre publishes the Investor Tax Guides. These will provide you with information on tax law that is useful in the investment process.

Contact

Investors can contact the Investor's Tax Service Centre at centrum.obslugi.inwestora@mf.gov.pl

Note: information presented in the material does not constitute any interpretation of the law, advice or legal opinion and is for information purposes only.

For further information, we encourage you to call the National Revenue Administration Information Center hotline:

tel. **801 055 055**
(for calls from landlines)

tel. **22 330 03 30**
(for calls from mobile phones)

tel. **+48 22 330 03 30**
(for calls from abroad)

Detailed information available at
https://www.gov.pl/web/kis

https://www.podatki.gov.pl/pozostale/investment-agreement/investors-tax-service-centre

Ministry of Finance
Republic of Poland

National Revenue Administration

Centrum Obsługi Podatkowej Inwestora

Ministry of Finance
ul. Świętokrzyska 12
00-916 Warszawa

www.gov.pl/web/finance **www.gov.pl/web/national-revenue-administration/about-us**
More on taxes: **www.podatki.gov.pl**

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