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TAXATION AND CUSTOMS UNION
TAX POLICY
VAT and other turnover taxes

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VAT in the European Community

**APPLICATION IN THE MEMBER
AND ACCESSION STATES,
FACTS FOR USE BY
ADMINISTRATIONS/TRADERS
INFORMATION NETWORKS ETC....**

Note

This document collates a range of basic information on the application of VAT arrangements in the Member and Accession States which has been obtained from the tax authorities concerned. The information provided by the Accession States is provisional, based on the anticipated application of VAT arrangements once Community legislation has been transposed.

The exchange rates used for the Accession Countries are those for the 1st October 2003, taken from the Official Journal of the European Union.

The sole purpose of distributing details of national provisions is to create a work-tool. In no way does this document necessarily reflect the views of the Commission of the European Communities. Nor does it signify approval of the relevant legislation.

POLAND

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GENERAL INFORMATION

- 1. IF A FOREIGN TRADER WANTS TO OBTAIN INFORMATION ABOUT YOUR VAT SYSTEM, WHOM SHOULD HE CONTACT (ADDRESS, TELEPHONE, FAX, E-MAIL)?**

Information not currently available

- 2. WHAT IS THE ADDRESS OF THE NATIONAL TAX ADMINISTRATION'S WEBSITE? WHAT SORT OF INFORMATION ON VAT DOES THE WEBSITE PROVIDE (GENERAL INFORMATION, LEGISLATION, CONTACT POINTS, FORMS) AND IN WHAT LANGUAGES?**

The address of the Polish Ministry of Finance is: www.mf.gov.pl

The website contains, among other things, general information related to VAT, specimen tax returns, legislative acts, and answers to most frequently asked questions relating to VAT. The website also contains basic information about changes after Polish accession to the EU. The full version of the website is accessible in Polish, and a short version in English.

- 3. WHERE CAN ONE FIND NATIONAL VAT LEGISLATION AND REGULATIONS? IN WHAT LANGUAGES ARE THEY AVAILABLE?**

See answer to question 2

VAT REGISTRATION OF FOREIGN TRADERS

- 4. WHAT ARE THE CIRCUMSTANCES GOVERNING THE NEED TO REGISTER FOR VAT?**

Information not currently available

- 5. WHEN IS VAT REGISTRATION UNNECESSARY AS THE PURCHASER IS TAXABLE? CAN FOREIGN TRADERS REGISTER FOR VAT VOLUNTARILY IN SUCH CASES?**

If an entity established outside of the territory of the Republic of Poland supplies services within the territory of the Republic of Poland, the tax can be settled by the purchaser of these services (reverse charge mechanism). However, the foreign entity can register for VAT purposes in Poland and settle these services on general principles.

6. WHOM MUST FOREIGN TRADERS CONTACT TO REGISTER FOR VAT (DETAILS ON AUTHORITY, INCLUDING ADDRESS, TELEPHONE, FAX AND E-MAIL)?

If the principal place of business or residence of the entity is established in the territory of the Republic of Poland, the competent tax authority is, as a general rule, the head of the tax office competent for the place where the taxable activities are carried out. In the case of foreign entities not established in the territory of Poland, the competent tax authority regarding VAT is the head of the Second Tax Office Warszawa-Śródmieście.

7. PLEASE DESCRIBE DETAILED PROCEDURES (INCLUDING DOCUMENTS REQUIRED) FOR ISSUING VAT REGISTRATION NUMBERS, SPECIFICALLY FOR FOREIGN TRADERS?

Information not currently available

THRESHOLDS

8. WHAT THRESHOLD DO YOU OPERATE AS REGARDS INTRA-COMMUNITY DISTANCE SELLING UNDER ARTICLE 28B(B)(2) OF THE SIXTH VAT DIRECTIVE?

The threshold is 35 000 EURO, expressed in zloty.

9. WHAT THRESHOLD DO YOU OPERATE AS REGARDS ACQUISITIONS BY NON-TAXABLE LEGAL PERSONS OR PERSONS EXEMPT UNDER ARTICLE 28A(1)(A) OF THE SIXTH VAT DIRECTIVE?

The threshold is 10 000 EURO, expressed in zloty.

APPOINTMENT OF A TAX REPRESENTATIVE BY TRADERS FROM NON-EU STATES

10. IN WHAT CASES DOES A TAX REPRESENTATIVE HAVE TO BE APPOINTED?

A foreign entity who is obliged to register as a VAT taxable person must appoint a tax representative if he does not have his principal place of business, permanent place of activity or residence in the territory of Poland. There is no such obligation for foreign entities that have their principal place of business or residence in the territory of the EU Member States.

11. WHAT ARE THE RULES GOVERNING THE APPOINTMENT OF A TAX REPRESENTATIVE?

- Information not currently available

12. WHAT ARE THE RIGHTS AND OBLIGATIONS OF TAX REPRESENTATIVES?

Tax representatives are collectively liable for the tax liability (tax payment) of the taxable person represented by him and that he represents before tax authorities.

13. WHAT ACTION CAN YOU TAKE IN THE EVENT OF FAILURE BY A TRADER IN ANOTHER MEMBER STATE TO APPOINT A TAX REPRESENTATIVE IN YOUR TERRITORY?

Information not currently available

14. IS A BANK GUARANTEE REQUIRED?

Information not currently available

APPOINTMENT OF TAX REPRESENTATIVES OF FOREIGN TRADERS ESTABLISHED IN THE EU

15. CAN FOREIGN TRADERS ESTABLISHED IN THE EU APPOINT TAX REPRESENTATIVES?

Yes.

16. WHAT ARE THE CONDITIONS GOVERNING THE APPOINTMENT OF A TAX REPRESENTATIVE?

Information not currently available

17. WHAT ARE THE RIGHTS AND OBLIGATIONS OF TAX REPRESENTATIVES?

Information not currently available

18. ARE THERE SITUATIONS WHERE A BANK GUARANTEE IS REQUIRED?

Information not currently available

INVOICING

19. WHAT ARE THE CONDITIONS GOVERNING THE ISSUING OF INVOICES?

An invoice certifies the sale. At the very least, it ought to include data such as: the date on which the sale took place, the unit price excluding tax, the taxable amount, the rate and amount of the tax, the amount due and the date referring to the taxable person and the purchaser.

20. ARE THERE EXEMPTIONS FROM THE OBLIGATION TO ISSUE AN INVOICE? IF SO, TO WHAT TYPES OF TRANSACTION DO THEY APPLY?

Taxable persons who supply services, including services within the scope of trade and gastronomy, have no obligation to issue invoices for private persons who do not carry out economic activity. However, taxable persons are obliged to issue invoices at the request of such persons.

PERIODIC VAT RETURNS

21. IN WHAT CIRCUMSTANCES IS A TRADER OBLIGED TO SUBMIT A VAT RETURN?

As a general rule, a taxable person is obliged to submit tax returns for separate tax periods.

22. AT WHAT INTERVALS ARE VAT RETURNS AND THE ASSOCIATED PAYMENTS TO BE MADE?

Taxable persons are obliged to submit their tax returns to tax offices for the periods covering each calendar month, by the 25th day of the month following each subsequent month. Some taxable persons may choose to submit their returns quarterly. A taxable person who has chosen the quarterly tax period for VAT settlement must submit tax returns to tax offices for the periods covering each quarter by the 25th day of the month following each subsequent quarter. If a tax liability has been shown, it ought to be paid before the end of the time limit prescribed for submitting the tax return.

23. DOES ANY SPECIAL REGIME AS REGARDS PERIODIC VAT RETURNS EXIST FOR SMALLER TRADERS AND/OR PARTICULAR CATEGORIES OF BUSINESSES? IF SO, PLEASE GIVE A DESCRIPTION.

Taxable persons who are subject to exemption by virtue of the turnover reached, or who carry out only exempt activities, are not obliged to submit tax returns. Small taxable persons may submit their returns quarterly.

24. DO YOU OPERATE SIMPLIFIED CALCULATIONS OF TAX LIABILITY? IF SO, WHAT ARE THE QUALIFYING CRITERIA, TO WHOM DO THEY APPLY AND WHAT IS THE NATURE OF THE SIMPLIFICATION?

Yes: VAT settlement by the cash-basis method instead of the memorial method. Small taxable persons, i.e. persons who did not have sales with a value, including tax, which in the previous taxation year exceeded the amount expressed in zloty, equivalent to 800,000 EURO.

It is also anticipated that, taxable persons who supply taxi services will be provided with the right to opt for the application of taxation in the form of a flat-rate tax – with no right to deduct the input tax. VAT regulations also include solutions in the scope of a flat-rate tax for farmers, on principles which fulfil Article 25 of the Sixth Directive.

RECAPITULATIVE STATEMENTS

25. AT WHAT INTERVALS ARE RECAPITULATIVE STATEMENTS TO BE SUBMITTED?

Recapitulative statements are submitted for quarterly periods before the 25th day of the month following the quarter during which:

- 1) a chargeable event took place by virtue of an intra-Community acquisition of goods (in such cases the statements cover intra-Community acquisition of goods);
- 2) a chargeable event took place by virtue of an intra-Community supply of goods (in these cases the statements cover intra-Community supply of goods).

26. IS ANY ADDITIONAL INFORMATION REQUIRED OTHER THAN THAT SET OUT IN ARTICLE 22(6) OF THE SIXTH VAT DIRECTIVE AS AMENDED BY DIRECTIVE 91/680/EEC?

No, there is no such obligation in this respect.

27. DO YOU OPERATE SIMPLIFIED PROCEDURES AS REGARDS RECAPITULATIVE STATEMENTS AS PROVIDED FOR IN ARTICLE 22(12) OF THE SIXTH VAT DIRECTIVE AS AMENDED BY DIRECTIVE 91/680/EEC? IF SO, WHAT ARE THE THRESHOLDS FOR APPLYING SUCH PROCEDURES?

No, this procedure has not been provided for.

ELECTRONIC INVOICING AND ELECTRONIC RETURNS

28. IS ELECTRONIC INVOICING PERMITTED? IF SO, IN WHAT CIRCUMSTANCES AND USING WHAT PROCEDURES?

Information not currently available

29. CAN VAT RETURNS BE SUBMITTED ELECTRONICALLY? IF SO, HOW AND USING WHAT TECHNOLOGY? WHO SHOULD BE CONTACTED FOR PERMISSION TO DO SO?

Information not currently available

30. CAN RECAPITULATIVE STATEMENTS BE SUBMITTED ELECTRONICALLY? IF SO, HOW AND USING WHAT TECHNOLOGY? WHO SHOULD BE CONTACTED FOR PERMISSION TO DO SO ?

Information not currently available

ADMINISTRATIVE REQUIREMENTS

31. DO YOU OPERATE A FLAT-RATE SCHEME AND, IF SO, TO WHOM DOES THE SCHEME APPLY?

Yes. The scheme applies to flat-rate farmers and persons who carry out passenger (taxi) and cargo transport services by taxis.

32. DO YOU OPERATE SIMPLIFIED ADMINISTRATIVE REQUIREMENTS APART FROM THOSE ALREADY MENTIONED? IF SO, PLEASE GIVE A DESCRIPTION

Yes. Taxable persons who carry out activities that are either taxed at different rates, or are taxable and exempt (from tax) activities, on behalf of private persons are not obliged to keep the record of sale by use of cash registers., Instead they may settle the sale according to the proportions resulting from the purchases in a given month.

33. IN WHAT LANGUAGES ARE FORMS (PERIODIC VAT RETURNS AND RECAPITULATIVE STATEMENTS) AVAILABLE?

Tax returns and recapitulative statements are available only in Polish.

RIGHT OF DEDUCTION

34. FOR WHAT CATEGORIES OF GOODS AND SERVICES IS THERE NO RIGHT TO DEDUCT?

As a general rule, there is no entitlement to deduction of input tax in cases of acquisition of, inter alia:

- goods and services intended for an exempt sale,
- goods and services, if expenditure related to their acquisition could not be classified as revenue earning costs,
- accommodation and gastronomic services,
- motor fuels, diesel oil and gas used for driving passenger cars and other cars with a maximum load capacity of up to 500 kg.

35. FOR WHAT CATEGORIES OF GOODS AND SERVICES IS THERE A PARTIAL RIGHT TO DEDUCT? WHAT IS THE % AGE?

Information not currently available

ANNEX 1: THRESHOLDS

Member State	Threshold for application of the special scheme for acquisitions by taxable persons not entitled to deduct input tax and by non-taxable legal persons ¹		Threshold for application of the special scheme for distance selling ²		Exemption for small enterprises ³	
	National currency	Euro equivalent	National currency	Euro equivalent	National currency	Euro equivalent
Belgium	€11.200		€35.000		€5.580	
Czech Republic		10.000		35.000		35.000
Denmark	80.000 DKK	10.722	280.000 DKK	37.528	50.000 DKK	6.667
Germany	€12.500		€100.000		€16.620	
Estonia	160.000 EEK	10.226	550.000 EEK	35.151		16.000
Greece	€10.000		€35.000		€9.000 or €4.000	
Spain	€10.000		€35.000		None	
France	€10.000		€100.000		€76.300 or €27.000	
Ireland	€41.000		€35.000		€51.000 or €25.500	
Italy	€8.263		€27.889		None	None
Cyprus	6.000 CYP	10.226	20.000 CY Pounds	34.220		15.600
Latvia	7.000 LVL	10.778	24.000 LVL	36.952		17.200
Lithuania	35.000 LTL	10.138	125.000 LTL	36.207		29.000
Luxembourg	€10.000		€100.000		€10.000	
Hungary		10.000		35.000		35.000
Malta		10.000		35.000		37.000 ⁴ 24.300 ⁴ 14.600 ⁴

¹ See second subparagraph of Article 28(a)(1) of Directive 77/388/EEC, as amended.

² See Article 28b, (2) of Directive 77/388/EEC, as amended.

³ See Article 24(2) of Directive 77/388/EEC, as amended. This scheme is reserved for taxable persons established within the territory of the country.

⁴ €37 000 when the economic activity consists principally in the supply of goods, €24 300 when the economic activity consists principally in the supply of services with a low value added (high inputs), and €14 600 in other cases, namely service providers with a high value added (low inputs)

ANNEX 1: THRESHOLDS

Netherlands	€10.000		€100.000		None	None
Austria	€11.000		€100.000		€22.000	
Poland		10.000		35.000		10.000
Portugal	€8.978		€31.424		€9.976 or €12.470	
Slovenia		10.000		35.000		25.000
Slovak Republic		10.000		35.000		35.000
Finland	€10.000		€35.000		€8.500	
Sweden	90.000 SEK	10.071	320.000 SEK	35.809	None	None
United Kingdom	56.000 GBP	87.678	70.000 GBP	109.598	55 000 GBP	86.112

ANNEX 2: VAT IDENTIFICATION NUMBER

- BE** le numéro d'identification à la taxe sur la valeur ajoutée
BTW - identificatienummer
- CZ**
- DK** momsregistreringsnummer
- DE** Umsatzsteuer - Identifikationsnummer
- EE** käibemaksukohustuslasena registreerimise number
- EL** Αριθμός Φορολογικού Μητρώου ΦΠΑ
Arithmos Forologikou Mitroou FPA
- ES** el número de identificación a efectos del Impuesto sobre el Valor Añadido
- FR** le numéro d'identification à la taxe sur la valeur ajoutée
- IE** value added tax identification no.
- IT** il numero di registrazione IVA
- CY** Αριθμός Εγγραφής Φ.Π.Α.
Arithmos Egrafis FPA
- LV** pievienotās vērtības nodokļa (PVN) reģistrācijas numurs
- LT** PVM mokėtojo kodas
- LU** le numéro d'identification à la taxe sur la valeur ajoutée
- HU**
- MT** numru ta' l-identifikazzjoni tat-taxxa fuq il-valur miújud
value added tax identification number
- NL** BTW - identificatienummer
- AT** Umsatzsteuer - Identifikationsnummer
- PL**
- PT** o número de identificação para efeitos do imposto sobre o valor acrescentado

ANNEX 2: VAT IDENTIFICATION NUMBER

- SI** identifikacijska številka za DDV
- SK** identifikačné číslo pre daň (IČ DPH)
- FI** arvonlisäverorekisteröintinumero
Mervärdesskatteregistreringsnummer (momsregistreringsnummer)
- SE** Mervärdesskatteregistreringsnummer (momsregistreringsnummer)
- GB** value added tax (VAT) registration no.

ANNEX 3: ABBREVIATIONS

	COUNTRY	CURRENCY
BELGIUM	BE	EUR
CZECH REPUBLIC	CZ	CZK
DENMARK	DK	DKK
GERMANY	DE	EUR
ESTONIA	EE	EEK
GREECE	EL	EUR
SPAIN	ES	EUR
FRANCE	FR	EUR
IRELAND	IE	EUR
ITALY	IT	EUR
CYPRUS	CY	CYP
LATVIA	LV	LVL
LITHUANIA	LT	LTL
LUXEMBOURG	LU	EUR
HUNGARY	HU	HUF
MALTA	MT	MTL
NETHERLANDS	NL	EUR
AUSTRIA	AT	EUR
POLAND	PL	PLN
PORTUGAL	PT	EUR
SLOVENIA	SI	SIT
SLOVAK REPUBLIC	SK	SKK
FINLAND	FI	EUR
SWEDEN	SE	SEK
UNITED KINGDOM	GB	GBP