TAX SERVICES

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VALUE ADDED TAX (VAT) 2025

- TAX RATES
- REGISTRATION AS VAT TAXPAYER OR VAT PAYER
- REFUSAL OF REGISTRATION AND DELETION OF THE TAXPAYER

HLB THE GLOBAL ADVISORY AND ACCOUNTING NETWORK

VALUE ADDED TAX (VAT)

Legal basis	Act of **11 March 2004**, on the taxation of goods and services, with all amendments.
Tax rates	• Standard Tax Rate - **23%**, • Reduced Tax Rate - **8%**: (e.g. some foods, plants, associated with health goods, catering and hotel services, transportation services, public housing), • Reduced tax rate - **5%**: (Especially food, specialist books and journals), • Reduced tax rate - **0%**: (Export of goods, Intra-Community supplies of goods).
General	• Value Added Tax on goods and services is a broad-based tax levied on the supply of goods and services in Poland, • Polish regulations are based on EU directives.
Registration	A Polish legal entity is subject to the VAT registration obligation if the value of the sales in the previous tax year exceeded **PLN 200,000.00**. Foreign entrepreneurs must register for VAT in Poland before they start any VAT-able activity in Poland (except for limited and expressly listed cases). Based on the Polish Fiscal Penal Code, if an entity obliged to register for VAT purposes fails to fulfil this obligation, it will be liable to pecuniary penalty for fiscal offence in an amount determined individually in each case (multiples of the lowest monthly salary).
Refusal to register a taxpayer	The premises for the refusal to register an entity as a VAT payer and to delete the taxpayer from the registry of VAT payers: • refusal of registration is possible where verification shows that the data given in the registration application is false, the entity does not exist or, despite attempts to do so, it cannot be contacted, or it does not appear, and its representative does not appear on the summons of the head of the tax office.

Cancellation of a taxpayer	**A taxpayer is cancelled if:** • the taxpayer does not exist, • despite documented attempts, it is not possible to contact the taxpayer or its representative, • data provided on VAT-R registration form is false, • the taxpayer or its representative does not react to the summons of the head of the tax office, of the director of the tax administration chamber or the head of the national tax administration, • the taxpayer suspended the performance of business activity on the basis of provisions concerning suspension of business activity for a period of at least 6 consecutive months, • a taxpayer who was obliged to submit VAT declarations failed to submit such declarations for 6 consecutive months or 2 consecutive quarters, • the taxpayer submitted VAT declarations for 3 consecutive months or 1 consecutive quarter in which he did not report the sale or acquisition of goods or services with any amounts of tax for deduction.
Compliance	**(a) Invoicing** Transactions between VAT taxpayers must be documented with invoices. The Polish VAT law strictly regulates the elements that should be included in invoices. In general, an invoice should contain at least the following obligatory data: • name and surname or business name of the seller and its address, • name and surname or business name of the purchaser and its address, • Polish tax identification numbers of the purchaser and the seller, • sequential number of the invoice that identifies the invoice, • date of issuance, • date of supply - if such date is determined and differs from the invoice issuance date (in the case of continuous supplies, the taxpayer can indicate the month and year of the supply), • name (kind) of goods or services, • unit of measure and quantity of the goods sold or scope of the services rendered, • unit price of the goods or services without VAT (Net unit price), • value of the potential discounts, including those for the earlier payment, if they were not included in the net unit price. Simplified invoices may be used if the total amount of due amounts on the invoice does not exceed **PLN 450.00** or **EUR 100.00** (if the invoice is issued in EUR).

Simplified invoices may not include elements of the invoice that are marked with '' provided that the invoice includes information enabling to determine the value of VAT in relation to particular VAT rates. If a VAT invoice is to be issued on the basis of a fiscal receipt, this receipt must contain the tax identification number (NIP) of the purchaser.

(b) EU VAT tax

Polish VAT regulations comply with Directive 2006/112/EC.

(c) Filing

Registered VAT taxpayers are required to submit monthly or quarterly returns to the competent tax office and keep registers of purchases and sales subject to VAT.

Only small taxpayers are entitled to file quarterly VAT declarations, provided that:

- Already **12** months lapsed counted from the month they have been registered as an active VAT payer by the Polish Inland Revenue Office
- In the reporting quarter or in the **4** preceding reporting quarters, the taxpayers did not accomplish a delivery of goods which are in detail enumerated in the enclosure number 13 of the VAT tax act (unless the aggregated value of those goods without VAT did not exceed, in any month of those mentioned periods, the amount of **PLN 50,000.00**).

Additionally, registered VAT EU taxpayers performing intra-community acquisitions of goods into Poland and intra-community sales of goods and services from Poland are also required to submit every month the summary information.

(d) Payment/refunds

The tax due to the tax authorities is calculated as the output VAT minus the input VAT on purchase invoices.

As a rule, the surplus of output VAT over input VAT must be paid within **25 days** following the month in which the VAT obligation arose (for small taxpayers, the VAT due must be paid within **25 days** following the quarter in which the VAT obligation a rose). If the input VAT exceeds the output VAT, a VAT refund is generally available.

(e) Penalties

In general, if the obligations committing Polish VAT taxpayers are not fulfilled, the tax authorities may impose the penalties provided for in the provisions of the Polish Fiscal Penal Code on them. Additionally, if any VAT liability arises, taxpayers are obliged to pay the reckoned outstanding VAT amount due along with imposed penalty interest.

VAT group	The legislator has introduced regulations on the establishment and operation of the VAT groups. **A VAT group may be formed by the taxpayers that:** • have their registered office in the territory of Poland, or • conduct their business activity in the territory of Poland. An entity may be a member of only one VAT group. In addition, a VAT group cannot be a member of another VAT group. The constitution of a VAT Group may not change during its duration. Upon the creation of a VAT group, members are lawfully deleted from the VAT register and appropriately, upon its termination, they are automatically reinstated in the VAT register. The VAT group is represented by a contractually appointed Group Representative.
Application to non-residents	The entities without the status of Polish residents (i.e. headquartered outside Poland) performing transactions taxable in Poland according to the Polish VAT provisions (e.g. intra-community acquisitions of goods in the territory of Poland) are obliged to register for VAT purposes in Poland, and as a consequence, fulfil the obligations imposed under Polish VAT law on registered VAT taxpayers.
Deliveries	The tax applies to the supply of goods against payment, which also includes the delivery of goods and services free of charge. The taxpayer has the right to deduct input tax paid on goods and services, provided that they are used for taxable activities.
Gratuitous transfers	Free transfer of low value goods considered to be gifts as well as samples are not subject to taxation, as long as it is linked with business goals. Propagation of advertising materials and printed information brochures as per today stays not exempt from taxation. New definitions of samples have been introduced into the tax code.
Place of supply of goods (cross-border transactions)	• Place of supply for dispatched goods or transported by the forwarder himself, their purchaser or by a third party is the place where the goods are warehoused the moment of the commencement of their dispatch or transport to the buyer; • Place of supply for goods neither dispatched nor transported is the place where the goods are stored the moment of their delivery, for example land plots, buildings, construction sides.
Services	As a general rule all services which are not to be treated as delivery of goods. The tax base comprises all items which are subject to payment for the rendered services.

Place of performance

Rule:

- Place of service in favour of a taxpayer (businessman) is the location of its registered office (or fixed place of management or permanent residence),
- Place of service in favour of a subject being a private person/ consumer, is the country of his headquarters (or fixed place of management or fixed place of residence).

Exeptions:

- Services performed by intermediaries for end users - the place where the transaction takes place.
- Real estate services - location of real estate property,
- Transportation services:
  - Transport of persons - the place of transport, taking into account the distances covered,
  - Transport of goods in favour of consumers - the place of transport, taking into account the distances covered,
  - Transport of goods in favour of consumers, the beginning, and the end of the movement on the territory of two different member states take place - the place of commencement of the transport.
- Auxiliary services to transportation services: place of service delivery.
- Services in the field of art, culture and of educational, recreational, scientific and sporty character:
  - In favour of an entrepreneur: applicable stays the general rule (place of headquarters of the entrepreneur),
  - In favour of a consumer: the place of service delivery,
  - Entrance to an event (entrepreneur and consumer): the localization of the event.
- Restaurant and catering services: place of service delivery.
- Short term rental of means of transportation: place where the transportation means are in fact made available to the client.
- Electronic services:
  - In favour of entrepreneurs: the general rule applies (localization of the headquarters of the entrepreneur),
  - In favour of final consumers.
- Possessing the headquarters or status of place of residence outside the European Union or possessing the status of a resident in the European Union, where the services are rendered from a third country by service providers having residency status: localization of the headquarters/place of living of the service provider.
- Possessing the headquarters or status of residency in the European Union, where the services are rendered from a country of the European Union by service providers being residents: place of headquarters (or permanent establishment of performing business activity or permanent place of living) of the service provider.
- On intangible and legal services (for example sale of rights, advertising, legal, bank, financial and insurance services, employment agency) in principle the general rule applies, an exception affects only consumers who have their headquarters/ place of living in a third country - headquarters/place of living of the service provider.

	• Telecommunication, radio, and television services - exemption from taxation, provided that the services are rendered in favour of the end consumers, with the difference of delivery in the place of living/headquarters of provider and recipient of the services. • Services linked to tourism - localization (or permanent establishment of business performance or place of living) of the service provider.
New special procedure for the VAT rules on telecommunications, radio and television, as well as on electronic services	Notwithstanding the status or the place of headquarters of business activity of the service provider, in the case of rendering of telecommunication, electronic, and broadcasting services in favour of persons not being taxpayers, place of service delivery always stays the place where such a person/consumer has his office, permanent place of living or the simple residency stay permission (article 28k of the VAT act). This also applies to foreign entities (entities not having neither their headquarters nor their place of business activity performance on the territory of the European Union). The above is applicable if the total value of the referred to services rendered to the aforementioned entities, less the amount of VAT, did not exceed, during the tax year or the previous year, the amount of **EUR 10,000.00** - **PLN 42,000.00**. Until the aforementioned limit is not reached, the place of taxation for services provided by an entity with its registered office in Poland is Poland.
Reverse Charge "Reversal of the tax liability"	The reverse charge as a general rule finds application in the situation where the supplier/service provider is a foreign entity (and thus does neither have in Poland his headquarters nor a permanent establishment for running a business activity), and the purchaser is a Polish VAT payer. Invoices issued without VAT require the information on transfer of the tax obligation, the identification numbers of the entrepreneurs, supplier as well as purchaser. **The foreign entrepreneur stays obliged to settle the tax:** • Provided that he performs services linked to real estate and he is registered for VAT purposes in Poland; in case of other services, it is required to assure the control of the Polish purchasers. • In the case of trade in goods, the foreign supplier is obliged to settle his VAT, provided that he is registered for the purpose of VAT in Poland. For the supply of goods and services, whose catalogue has been in-depth itemized in the enclosure number 15 to the VAT act, the application of split payment mechanism in VAT obliges by law. The purchaser of goods or services explicitly mentioned in the enclosure number 15 stays obliged to transact the payments divided into net amounts to the supplier whereas for the part of VAT tax specified on the invoice on a dedicated VAT account, which services for the tax administration for collection of payments in the context of split payment.

Real estate	VAT settlement obligations stay with the buyer or application of exemption from taxation of the delivery of the real estate after fulfilment of detailed terms and conditions.
Rental	Subject to taxation VAT in any case (as long as the service provider has the status of a tax payer).
Sale	Subject to VAT taxation or tax on civil transactions, which is payable in the case of VAT exemption or in case none of the parties is a registered VAT payer.
0% Tax Rate	Amongst others (after fulfilment of specified terms and conditions): • Inner European delivery of goods, • Export of goods, • In detail, itemized costs directly linked with the export of goods and linked with them services, • International forwarding freight services, • Services related to processing and finishing of goods.
VAT exemption inter alia	• delivery of used goods utilized solely for the purpose of non-taxable business operations (without deduction of tax), • financial services (granting of loans, maintenance of bank accounts, foreign exchange) with the exception of leasing, factoring or advisory services but without: » services forming an element of financial services, which are themselves considered a separated entirety even if they are adequate and required for the performance of the financial services, » services constituting an element of brokerage in financial services, » please note, for these services, under the conditions indicated in the law, it is possible to waive the exemption, • insurance and reinsurance services, • some medical services, • some educational services, • services in the field of social care, • services in the field of social security insurance, • some services in the field of culture and sport.
VAT deduction on expenses related to the use of passenger cars	**The amount of VAT subject to deduction depends on the purpose for which the car is used.** Provided that the car is used for different purposes, that means as well as for business operations as well as for private ones, the right to deduct tax is limited to **50%**. But in case the taxpayer uses the car exclusively for business operations, he stays entitled to the deduction of the full amount of VAT tax. The full right of deduction is also available in other cases indicated in the Act, e.g. when the motor vehicle is structurally designed for the carriage of at least 10 persons including the driver (must be provable from the car documents) or when the vehicle is a so-called single-row car - one row of seats, which is confirmed in the relevant documents.

Limited possibilities of tax deduction

Provided that the car of a maximum allowed weight not exceeding 3.5 tons is used for business operations as well as for private ones, the taxpayer is entitled to a **50%** deduction in VAT, applicable not only for VAT on purchase, Inner European purchase of goods (WNT) or the import of cars (as it was in the past), but also on the VAT applicable on repairs, exploitation, and the purchase of spare parts or fuel for this vehicle.

Unlimited possibilities of deduction - obligations referring to the evidencing

The taxpayer will have the right to **100%** of VAT deduction for "typical" passenger cars, deduction under the condition that the car is used exclusively for the purpose of business activity of the taxpayer. Simultaneously the following requirements must be fulfilled:

- The taxpayer must determine the principles of use of the car, confirming that it can be used exclusively for the purpose of business activity of the taxpayer
- Mileage records must be kept for vehicles used exclusively for the taxable person's business activity.

The logbook evidence of the car must comprise: registration number of the car, commencement, and end of the evidencing, reading of the meter of the driven kilometres. The logbook must be maintained from the day onwards, from which the car is used exclusively for the purpose of business activity of the taxpayer.

In case the taxpayer does not comply with the mentioned before information requirements on time, his car will be accredited as a company car used exclusively for the purpose of business activity of the taxpayer following the day when the missing information had been replenished.

Information filing deadlines

Taxpayers who are going to use cars exclusively for business purposes, for which a logbook will be kept, will be obliged to notify the head of the competent tax office of the vehicles used exclusively for business purposes (VAT-26 form). The VAT-26 information should be filed within statutory deadlines.

Liability for breach of the information obligation

A taxpayer who fails to file the VAT-26 information on time or who provides false information, and deducts **100%** of VAT at the same time, is subject to penal and fiscal liability (fine of up to 720 so-called daily rates, where such daily rates range from **PLN 155.53** to as much as **PLN 62,212.00** - the amount of a daily rate).

Accelerated refund of VAT

- General refund period: **60** days from the date of filing the tax return, shortening to **25** days possible (assuming that all purchases shown on the tax return must be paid by reaching the deadline for submission of the VAT return/SAF file),
- **180** days: if in a given settlement period, no taxable transactions were made.

The accelerated **25-day VAT** refund period is subject to a number of conditions to be met.

The VAT refund within this shorter deadline is possible if:

- the input tax connected with purchases, shown in the tax return and under the exclusion of the tax credits on purchases rolled over from previous settlement periods, results from:
  - » invoices documenting liabilities paid in full through a bank account of the taxpayer in a bank headquartered in Poland or an account of the taxpayer in a co-operative bank which he is a member of; registered with the Polish Inland Revenue Office, which is regulated In other law directives,
  - » other invoices documenting liabilities provide that the amount total of those receivables does not exceed **PLN 15,000.00**,
  - » customs clearing documents, import declarations or other decisions, which article 33 clauses 2 and 3 and article 34 refer to, have been paid by the taxpayer,
  - » the import of goods settled in accordance with Article 33a, Intra-Community purchase of goods, provision of services for which the taxpayer is the service recipient, or the delivery of goods, for which the taxpayer answers as the purchaser, provided that in the respective tax declaration an input tax has been reported from these transactions,
- the input tax or tax surplus not settled having been rolled over from previous settlement periods and shown in the declaration does not exceed **PLN 3,000.00,**
- the taxpayer presents to the Inland Revenue Office documents confirming the payment of the VAT tax, where the payment of the tax must have been made from a bank account of the taxpayer having been previously notified to the Polish Inland Revenue Office,
- the taxpayer for the consecutive 12 months preceding the tax period in which he applies for a refund of VAT within the shortened period of **25 days**,
  - » was registered as an active VAT taxpayer,
  - » submitted a VAT declaration for each VAT period.

A refund within the deadline of 25 days is also possible if the taxpayer requests a refund to a so-called VAT account - an account used in principle for split payments of VAT.

Re-imbursement of input tax for foreign companies	**How does it work:** • Application in Polish language for entrepreneurs from the European Union - in electronic format only, • Competent tax office: II Urząd Skarbowy Warszawa - Śródmiejście • The application may encompass a period of minimum **3** months, but not longer than **1** year, • The application should be rendered by the **30th** of September of the following year as the deadline, • The decision on the amount of recognized VAT eligible for return will be issued within **4** months counted from the moment the application has been rendered to the competent tax office, • The refund will be processed within **10** working days from the moment the decision on the amount of recognized VAT eligible for refund has been taken by the competent tax office.
Intra-Community supply (to registered entrepreneurs)	Provided that the following conditions are fulfilled, a tax rate of **0%** in Poland will be applied: • The supply was carried out towards an entrepreneur registered for VAT-purposes in another membership country of the European Union, and • The goods have left Poland and the supplier has appropriate evidence, and • The supplier has mentioned the correct tax identification number on the invoice.
To end users	The taxation on supplies of goods to consumers (private individuals) in another membership country of the European Union takes place in Poland. **Exceptions:** • Means of transport, inter alia passenger cars, are always taxed in that country to which the consumer ships the new means of transport, • Mail order business (The goods are handed over in the name of the supplier to the final consumer, provided that the value of the goods sold exceeds a certain turnover limit on the side of the supplier).
Reporting requirements	• Summing up, reports (UE VAT) are to be delivered in general on a monthly basis. • To be captured: » Intra-community deliveries of merchandise, » Intra-community purchases, » Deliveries under the so-called intra-Community supply triangle, » Services to foreign companies (from EU Member States), in which the tax liability passes over to the purchaser of the goods or services.

Point of time of the origination of the tax liability	The tax obligation arises the moment of delivery of goods or service.
Definitions of the tax base	As a rule, the modifications of the rules are the direct implementation of the definition contained in the VAT directive. The new tax base includes all payments, which have a direct impact on the price of goods and services rendered by the taxpayer. The new VAT regulation explicitly mentioned what is included in the tax base, like additional costs (commissions, packing, and transportation costs, as well as insurance costs). In the case of free deliveries or services, the values or comparable prices of the goods and services concerned will build the new tax base. If there are no comparable prices, the tax base includes all costs incurred at the tax point.

Vouchers	Regulations provide for two types of vouchers, within the meaning of instruments subject to the obligation of their acceptance as remuneration for delivery of goods or rendered services, namely: • a single-purpose voucher (SPV) - for which the place of supply of the goods or services to which the voucher relates and the amount of due tax, value added tax or similar tax arising from the supply of such goods or services are known at the time of issuance of the voucher, • a multi-purpose voucher - a voucher other than a single purpose voucher. A single-purpose voucher entitles the holder to receive certain goods or services where the level of taxation (in particular the VAT rate), the identification of the supplier and the Member State in which the supply of the goods or services linked to a certain voucher can be determined definitively from the outset. VAT is charged on the sale of the voucher. With regard to a multipurpose voucher, the tax is charged at the actual supply of goods or services in exchange for the voucher accepted by the supplier. In other words, in this case, VAT should be charged when the goods or services to which it relates are supplied.
Bad debt relief	Bad debt relief is the possibility for the creditor to correct the tax in case the debtor fails to pay the invoice. Lack of payment for the sales invoice within **90 days** from the due date results in the obligation of correction on the part of the buyer. On the part of the creditor, meaning the supplier to whom payment is due, this is a privilege that he/she may but does not necessarily have to use.
Consequences of delay by failure to meet the deadlines and dates	• Penalty interest: currently **14.5%** per annum. • So-called Additional Tax Liability for VAT only: up to **30%**, **100%** • in special cases. The Head of the Inland Revenue Office or the Control Authority may impose on the taxpayer an additional liability of up to **30%** of the amount of the understatement of VAT liability or up to **30%** of the amount of the overstatement of the refund of the difference or input VAT or of the tax difference to be reduced for subsequent settlement periods. Correction of the error may reduce the rate from a maximum of **30%** to a maximum of **20%**. **Additional obligations arise when the inland revenue office confirms that the taxpayer reported in his tax declaration:** • a tax amount due lower than the tax liability comes up in reality, • shows a tax differential to be reimbursed or a pre-tax offset higher than the tax credit due in reality, • a tax difference to be deducted from the tax liability for the next tax periods higher than the amount due to him in reality, • a refund of a tax differential or a VAT refund or a difference carried forward as a deduction for the periods to come, although he should show a tax liability, which stays subject to payment on an account of the Inland Revenue Office.

Furthermore, up to **30%** of the penalties also apply to taxpayers who do not submit tax returns and do not settle the tax liabilities with the tax authorities.

In the current legal environment, when the Polish tax authorities discover the lack of tax declaration filings or missing VAT payments when having fallen due, increased penalty interest will be inflicted on the delinquent taxpayers.

100% of the VAT on false empty invoices

The percentage of additional liability increases to **100%** of the input tax that results from the invoices if it is established that the invoices with increased deductible VAT:

- have been issued by a non-existent legal entity,
- are related to activities which have not been carried out (as regards the part relating to those activities),
- relate to amounts which do not correspond with reality (with regard to the items for which amounts are not in compliance with the reality),
- support the activities in which Article 58 of Civil Law applies (as regards the part relating to those activities).

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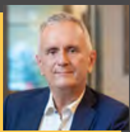

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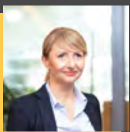

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