



# Poland

This guide is for e-commerce companies that sell online via web stores or at marketplaces to Polish consumers.

## VAT Standard rate

The standard VAT rate in Poland in 2023 is 23%.

## VAT Reduced rate

**8%**

Certain products and services are eligible for the special reduced rate, including construction, renovation, modernization, energy efficiency, or conversion of buildings or parts of them included in the construction of the social housing agenda

**5%**

Includes basic foodstuffs (e.g. bread, dairy products, meat preparations, preparations made from cereals, flour, groats, pasta, juice) and printed books and on disks, tapes, or other physical media and specialist periodicals.

See the summary of the [EU VAT rates](#).

## Thresholds

From the 1st of July 2021, the distance selling thresholds were withdrawn and replaced by a unified threshold of €10,000 for all EU members.

In other words, VAT should be charged at the VAT rate of the customer's country of residence by companies whose annual taxable cross-border turnover is over €10,000.

## Deductible VAT

If goods or services were used to make taxable supplies in Poland, VAT in input invoices might be credited. Examples include:

- VAT paid at custom clearance with your EORI number;
- VAT paid to Polish suppliers.

## Registration procedure

When a company has the obligation to register, the owners will be required to complete and submit a VAT registration form, along with supporting documentation:

- Certificate of incorporation;
- Trade register extract;
- VAT certificate;
- Articles of Associations;
- An explanation of the economic activities of the company in Poland;
- A bank identification document;
- If the company is appointing a local tax agent or Fiscal Representative, then a Letter of Authority or Power of Attorney is.

All the docs should be translated into the Polish language.

The Intra-community VAT number should be received under a separate application.

## Tax representative

Taxable companies established outside the European Union are obliged to appoint fiscal representatives to handle all VAT registration and filling formalities.

## Keeping records

Records about performed transactions must be kept in order to check the correctness of tax returns and payments. The retention period for the records is 10 years.

## VAT payment day

The VAT due must be paid before the 7th day of the month following the period.

## Filing VAT returns

VAT filings and payments are submitted either monthly or quarterly – not later than the 25th of the month following the reporting period. Additionally, all VAT taxpayers (other than exempted) are obliged to file monthly SAFT by the 25th of the following month, even if they file quarterly returns.

