

April 2021

Amendments to the customs law

On 8 April 2021, the President signed the Act of 30 March 2021 amending the Act on Customs Law and certain other acts.

The main customs-related changes brought about by the act aim at simplifying the process of issuing decisions on customs and tax duties, along with fuel surcharge and the emission fee due on the import of goods, by subjecting it to a single procedure. Other amendments introduced by the act relate to customs law regulations, but also to the provisions on the fuel surcharge, the emission fee, and operation of gambling activities.

The key measures provided for by the act are presented below.

Single decision on customs duties, tax due, fuel surcharge and emission fee

At present, the customs and tax procedures relating to customs duties, VAT due, and other import fees are carried out separately and lead to issuing distinct decisions for each type of goods, covering customs duties, tax receivables, emission fee (for imported motor fuels) and fuel surcharge (for imported motor fuels and LPG).

To simplify the process, under the amending act, provisions of domestic and EU customs laws (and, in the case of tax liabilities, also the provisions of the Polish Tax Code) are to apply accordingly to the procedure to determine tax rate, fuel surcharge and emission fee.

Consequently, customs duties, tax receivables and import fees are to be covered by a single procedure, culminating in issuing a single

decision, once all the fees due are settled.

The authority competent for issuing such joint decisions will be the Head of the Tax and Customs Office, currently responsible for issuing separate decisions in terms of each liability, now to be covered by a single procedure. The Head of the Office plays a dual role: they act as a customs body responsible for customs duty-related matters and as a tax authority responsible for dealing with tax liabilities. In other words, the decision will be both a customs decision specifying customs duties and a tax decision specifying tax liabilities.

The head of the revenue administration office will remain the body of appeal against such a decision, with an indisputable advantage of the single decision being the possibility of submitting a single appeal.

Conducting single proceedings and issuing a single customs and tax decision are to bring unification of procedures and contribute to accelerating the entire process. A uniform procedure for issuing a customs and tax decision is also to be more understandable and transparent for the entities involved.

Fuel surcharge and emission fee

The amending act introduces a new procedure of applying for fuel surcharge refund.

The surcharge will be reimbursed in the cases and on the terms provided for excise duty refund, at the request of the entity entitled to recover the fee. The refund of the fuel surcharge is to be carried out in connection with the excise duty refund. Application for fuel surcharge

refunds may be submitted by eligible entities to the competent authority.

In turn, under the new regulations, the declarations on the emission fee for imported motor fuels will be submitted to the Head of the Tax and Customs Office (at present, the declarations must be lodged with the Head of the competent tax office).

Changes in the area of gambling activities

The amending act is also to simplify and shorten the duration of the proceedings governing operation of gambling activities, i.e. by enabling entities to electronically provide information required under the Gambling Act.

Entries into the register of websites offering gambling services which do not meet the requirements of the Gambling Act are to be assessed by the competent body of the National Revenue Administration.

In turn, the powers to impose fines on telecom operators and payment service providers infringing the rules set forth by the Gambling Act will be vested in the Head of the Tax and Customs office competent for conducting audit activities.

Other amendments

Other amendments brought about by the act include:

- Enabling the granting of a PESEL number for tax purposes to an individual who does not conduct business activity or is not a registered VAT payer, with no address of permanent residence in the territory of the Republic of Poland.

- Unifying the procedure for carrying out customs and tax inspections to assess compliance with the provisions of customs law and tax law in connection with the arrival of goods in trade between the customs territory of the European Union and third countries.
- Simplifying the process of applying for an entry in the list of guarantors entitled to provide guarantees for customs debts.
- Cutting the red tape on the procedure of entry into the list of customs agents.

Entry into force

The majority of the provisions is to take effect on the first day of the month following the day of the act's publication in the Polish Journal of Laws, i.e. most probably on 1 May 2021.

If you would like to learn more about the of issues discussed, please do not hesitate to contact us.

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