



Tax Alert |

Electronic excise duty records mandatory as of 1 January 2023

KPMG in Poland

November 2021

On 29 October 2021, the Lower House of the Polish Parliament passed an amendment to the act on excise duty and certain other acts, introducing a raft of changes related to index-linked adjustments of excise duty on excise commodities used as stimulants for 2022 and a schedule (“Road Map”) for the annual increase in excise duty on alcoholic beverages, tobacco products and novel tobacco products for the years 2023 - 2027 to reach the final rates.

Moreover, the amendment defers the deadline for introducing the requirement to keep records and other documentation on excise goods and excise stamps in electronic form until 1 January 2023.

What will change?

Pursuant to the Act of 30 March 2021, amending the act on excise duty and certain other acts, starting from 1 January 2022, excise duty records were to be kept solely in an electronic form. However, the Act passed by the Sejm on 29 October 2021 brought about some modifications, resulting, inter alia, in the extension of the above-mentioned deadline until 1 January 2023. Consequently, if the act is adopted by the Senate and signed by the President, entities will be allowed to keep excise duty records both in paper and electronic form until the end of 2022.

> Who will be affected?

According to the Act, the obligation to keep electronic excise duty records will be imposed, inter alia, on the following entities:

- tax warehouse keepers;
- authorized consignors or authorized consignees;
- entities making intra-Community acquisitions of excise goods;
- entities keeping books of control over the production, trade, and consumption of ethyl alcohol;
- intermediary operators;
- entities having the status of final consumers who, as part of the conducted activities, use excise goods exempted from excise duty due to their intended use, e.g., lubricating oils;
- keepers of raw tobacco records;
- entities holding the status of payers of excise duty on energy;
- entities holding the status of coal or natural gas intermediary operator.

> How will it affect business operations?

Postponing the entry into force of the obligation to keep excise records only in electronic form gives those entrepreneurs who so far keep records in paper more time to switch to the electronic documentation.

> What actions should be taken?

Taxpayers who up to now kept their excise records in paper must be prepared to modify the process of registering excise goods, primarily through implementing proper IT tools. In turn, entities that keep records of excise goods and other related documentation in an electronic form must check whether they meet the requirements resulting from the new regulations.

> How can we assist you?

The knowledge and correct application of excise duty regulations is one of the key factors enabling safe navigation through the strict and formalized environment of excise duty provisions. The vast array of services offered by KPMG in Poland includes:

- verification of excise records documentation;
- verification of whether the documentation kept in an electronic form follows the new regulations;
- assistance in the development of utility assumptions for electronic records kept using the IT infrastructure already operating in a given enterprise;
- analysis of possible doubts and indication of the recommended approach in individual cases.

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

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