



General

Value Added Tax is a broad-based tax levied on the supply of goods and services in Poland. The Polish Value-Added Tax Act of 11 March 2004 is based on EU legislation, and in particular, on the provisions of Directive 2006/112/EC on the common system of value added tax.

VAT is imposed on the supply of goods, the provision of services and the import of goods into Poland unless the transaction is exempt.

Rate

The standard rate of VAT is 23%, and is charged on most goods and services.

A reduced rate of 8% or 5% is imposed on supplies, such as certain foods, medicine, hotel and catering services, certain transport services, municipal services, etc.

A zero-rate applies on the intra-community supply of goods, exports of goods and some international transportation services.

Some financial, medical and cultural services are exempt, which means that the taxpayer is unable to recover input VAT incurred on purchases connected with such transactions.

VAT exemptions

The VAT Act contains a list of activities that may be exempt from VAT. Typical VAT-exempt activities may include (no optional taxation of these services):

- financial services (lending, maintaining bank accounts, currency exchange), other than leasing, factoring and consulting;
- insurance and reinsurance services;
- certain medical services;
- some educational services;
- welfare services;
- social security services;
- some culture and sports-related services.

The Polish VAT Act also introduces a VAT exemption for supplies of certain real properties. In some situations, however, taxpayers may choose to pay VAT on these services.

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