

VAT, Passenger Transport Poland

Since 1 January 2012 foreign entities supplying services of occasional international road carriage of passengers within the territory of Poland by buses registered in the Member State of EU other than Poland, can take advantage of simplified procedure of registration and settlement of VAT, according to art. 134a-134c of Goods and Services Tax Act of 11 March 2004 (Journal of Laws 2011, No 177, item 1054).

Only taxable persons supplying exclusively services of occasional international road carriage of passengers within the territory of Poland by buses registered in Member State of EU other than Poland, who have a seat or a fixed establishment from which they supply services or have a permanent address or a usual residence in Member State of EU other than Poland, and such taxable persons are not registered in Poland as “active VAT taxable persons” and do not deduct the input VAT, do not receive refund of the input VAT or the tax surplus as referred to in art. 87(1) of Goods and Services Tax Act - can use above mentioned procedure.

In order to use the special scheme for occasional international road carriage of passengers, taxable person should submit an application by electronic means with information about his intention to use the special scheme for tax settlement (VAP-R) to the Head of Second Tax Office Warszawa-Śródmieście:

Drugi Urząd Skarbowy Śródmieście (*Tax Office*)

ul. Jagiellońska 15

03-719 Warszawa

Tel: +48 022 511 35 00

Fax: +48 022 511 35 02

E-mail: 2us.warszawa.srodmiescie@mf.gov.pl

Website: www.mazowieckie.kas.gov.pl/web/bip-1401/drugi-urzed-skarbowy-warszawa-srodmiescie

Bank account: IBAN PL 97 1010 0071 2223 1436 4400 0000 SWIFT: NBPLPLPW

Working hours: Monday 8:00-18:00, Tuesday – Friday 8:00-16:00

A 8% VAT rate of the turnover for the distance travelled on the Polish territory is now applied.

After submitting an application informing about intention to use the special scheme for tax settlement of occasional international road carriage of passengers, a registration number will be assigned to the taxable person by the Head of Second Tax Office Warszawa-Śródmieście for purposes of services supplied within the territory of Poland. The Head of Second Tax Office confirms by electronic means registration of taxable person as “taxable person – occasional carriage” on form (VAP-5).

In case of services of occasional international road carriage of passengers by buses registered in Member State of EU other than Poland, supplied by taxable person registered as “taxable person – occasional carriage”, a driver during performing of carriage within the territory of Poland is obliged to present a print of confirmation of registration as “taxable person – occasional carriage” (VAP-5).

A preliminary VAT form should be submitted each month (no later than the 25th of the next month). Quarterly payment is also possible. The payment system should be checked in the registration tax application, but it can be changed during the year.

Taxable person registered as “taxable person – occasional carriage” is obliged to inform the Head of Second Tax Office Warszawa-Śródmieście about every change of the data submitted in the application informing about intention to use the special scheme for tax settlement, within 7 days, starting from the day when a change has occurred. Updating of the data should be made by means of submitting an application informing about intention to use the special scheme for VAT settlement of occasional international road carriage of passengers (VAP-R), with an indication that the aim of submitting an application is updating of the data.

Information on all online declarations can be found on the Polish Ministry of Finance’s website, by clicking on the following link:

<https://www.podatki.gov.pl/vat/abc-vat/procedury/uslugi-miedzynarodowego-okazjonalnego-przewozu-drogowego-osob/>

All information related to the VAT refund system in Poland can be found by clicking on this link: <https://www.podatki.gov.pl/media/4113/objasnienia-do-deklaracji-vap-1-wersja-angielska.pdf> (in English).

Furthermore a system has been created that will allow taxpayers to receive relevant information on the Polish tax system by telephone. The National Tax Information Office may be reached from anywhere in Poland using only one telephone number. The fees for landline calls are the same throughout the country (0-801-055-055), whereas mobile phone calls +48 22(330-03-30) are charged according to fees specified in the contracts with operators.

Source: ZMPD, January 2020