

# News Flash

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**New draft of law on retail tax in  
Poland**

## New draft of law on retail tax

On 23 May the Minister of Finance announced the latest version of draft of law on retail tax. The current version is the third draft of the planned law and includes significant changes in comparison to the previous versions.

The main reason for introduction of the tax is to levy an additional tax on big and medium-sized retailers operating superstores or supermarkets in Poland.

The tax will cover retail sale of goods in Poland (sale of goods to consumers).

The goods are defined as movables and tangibles, whereas intangibles (e.g. electrical energy and heating) do not fall within the scope of that tax. Retailers are individuals, companies as well as partnerships, which carry out retail sale. For the purpose of this tax, a consumer is defined as an individual who does not carry out business activity as well as a flat-rate farmer.

### Exemptions

Due to the fact that the tax focuses on superstores and supermarkets, under the said draft it will not apply to revenues derived from online sales. This means that e-Shops will not be subject to this tax. It is a significant change in comparison to earlier drafts, which levied this tax also on e-shops.

There are also certain types of transactions which are excluded from the tax. These include supplies of piping gas and water, coal for heating purposes, medicines. Goods supplied within a complex restaurant service will not fall within the tax.

Irrespectively from the exemptions mentioned above, retail sales within monthly threshold of PLN 17 000 000 is also exempt. The obligation

to pay the tax will arise only on the surplus over PLN 17 000 000 in given month.

### Taxable base and rates

The tax will be calculated on net revenue, as recorded on fiscal cash registers.

The draft introduces progressive taxation where two tax rates shall apply:

- for monthly revenue from PLN 17 000 000 to PLN 170 000 000 the tax rate will be 0.8%;
- for monthly revenue above PLN 170 000 000 the rate will be 1.4%.

The tax obligation shall be calculated paid on a monthly basis. The tax obligation shall arise in the event of exceeding PLN 17 000 000 of revenue in the given month. The deadline to file the tax return and pay tax due is the 25th day of the following month.

Both the threshold for exempt sales, as well as for the rates have been significantly increased in comparison to the previous draft of law.

The draft can still be subject to remarks and comments by other ministries, before it is lodged to the Parliament. The new retail tax is planned to be introduced in Poland this year.

If you have any questions concerning the new tax and its implications on your business, please contact our office.

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