

SHORT GUIDEBOOK

on the VAT classification of items sold in Poland
for the Sellers to be registered on Allegro

The purpose of this GUIDEBOOK is to present general information regarding classification of items offered on Allegro from the perspective of VAT treatment in Poland. The GUIDEBOOK contains some general guidelines and practical tips for the Sellers which may be helpful during analysis of particular cases. Nevertheless, this GUIDEBOOK should not be treated as any sort of individual tax advice regarding assessment of the tax position in individual Sellers' cases. Whenever required, the Seller should perform a relevant analysis to assess VAT treatment of particular goods and/or services supplied.

This guidebook is relevant mostly for those Sellers, whose sales is:

- (i) subject to the VAT eCommerce Package and from whom Allegro is obliged to collect VAT from the B2C sales
and for those, who
- (ii) are interested in conducting B2B sales from and to Poland.

All Sellers are entitled to voluntarily declare:

- (i) an entitlement or a possibility to apply decreased VAT rates on their sales in respect to the particular offer
- (ii) a classification of their offer as goods or services
- (iii) a basis for excluding offer from the scope of the VAT eCommerce Package.

Note that you most probably sell goods subject to the standard PL VAT rate (23%). In such a case, you do not need to take any steps in this respect, unless you are interested in presenting your net prices in addition to gross prices within the B2B platform (Allegro Biznes).

If you do not provide any information in the relevant section, for the purposes of the VAT eCommerce Package we will assume you sell goods subject to the standard 23% VAT rate. From the B2B platform perspective (PL to PL transactions) we will present your prices only in gross amounts.

Note that you can check guidelines on classification of goods for VAT purposes in all the EU countries in the respective database available under:

https://ec.europa.eu/taxation_customs/tedb/vatSearchForm.html

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1. Introduction

If you are a Seller in the middle of the registration process on Allegro, you probably already know that you can offer different **Items** for listing. They may cover **goods, services** and **rights** which are listed on Allegro (remember there are Items which are forbidden or restricted from being sold on Allegro, as determined in the Allegro Terms & Conditions). Determining Item specifics and their classification is required for proper listing. However, you should also be aware that the classification of Items is also crucial to determine a correct VAT treatment of offered/supplied Items in Poland (and, in certain cases, also within the EU).

This GUIDEBOOK provides general guidelines regarding classification of Items for VAT purposes and determination of general rules of VAT treatment in Poland, which is important from the perspective of VAT obligations in Poland for both the Sellers and Allegro. Read this GUIDEBOOK to decide how your Items should be presented in the Allegro listing.

NOTE: This GUIDEBOOK will not help you determine the Item classification for purposes other than related of VAT treatment in Poland (e.g. it cannot be used to determine which Items are forbidden or restricted from listing on Allegro– for this purpose, read the Allegro Terms & Conditions:

[Allegro Terms & Conditions](#)

VAT treatment in Poland

As a rule, entrepreneurs who supply goods and/or render services on the territory of Poland within the scope of their business activity are generally obliged to register for VAT purposes in Poland, charge VAT on the supply (i.e. add VAT to each transaction performed, especially when goods or services are supplied to private individuals), use a proper VAT rate, and collect the tax for onward payment to tax authorities through VAT filling. Only in selected cases VAT registration is not required. There are also certain types of operations which are not covered by VAT treatment in Poland. Moreover, there are special EU-wide procedures for limiting the VAT registrations obligations (e.g. VAT OSS or VAT IOSS – depending on the Sellers status and the transaction scheme). There are also certain types of operations which are not covered by VAT treatment in Poland.

Those general rules are applicable **also in the case of sale transactions performed by Sellers within their business activities, via Allegro.**

Depending on specifics of the transactions performed via Allegro, **either the Supplier or Allegro is obliged to collect VAT for those transactions and declare it to the Polish VAT authorities in relevant Polish VAT reporting.** Proper information regarding Items offered by the Sellers and nature of those transactions, including Items value, country of origin, as well as VAT classification described below, will help determine who and how should settle and collect VAT in Poland for particular supplies.

When Allegro is obliged to collect and declare VAT in Poland (instead of the Seller)

Such situations refer generally to transactions where the Sellers supply goods in business to consumer relations (**B2C**) and where the transaction is concluded via Allegro.

Under the VAT regulations which will come into force in the European Union (including Poland) on July 1, 2021, in case of **distance sales of goods** to individuals (B2C relation) **facilitated by electronic platform such as Allegro**, VAT may be due in Poland or other EU countries for such supplies. If Allegro facilitates

such sales transactions between the Sellers and consumers located in Poland or within the EU, it will be obliged to collect and pay VAT to the tax authorities.

Those rules (Allegro's obligation to collect VAT due on distance sales of goods to customers in B2C relation) refer only to situations where Allegro facilitates the supply of:

- **goods** which were already released into free circulation in the EU, and goods which are located in the EU which are supplied to customers in the EU, irrespective of their value, when the Seller is not established in the EU (this case refers to situation where the Seller has no seat or fixed establishment within the EU, even if such Seller has registered for VAT in any EU country).

In those cases, Allegro will be obliged to apply relevant VAT rate for the goods supplied by the Seller via the platform (depending on where the customer is located or receives the supplied goods; e.g. if the customer receives the goods in Germany, the VAT rate will be applied according to VAT rules applicable in Germany), collect VAT, and pay that to the Polish tax authorities (instead of the Seller). If the Seller provides supplies to customers in Poland, Allegro will apply Polish VAT rates (please see points 1.2, 2 and 3 to check which VAT rates are applicable in Poland).

When the Suppliers will be obliged to collect and declare VAT in Poland

The Sellers need to calculate, collect, and declare VAT to Polish tax authorities in case of supply of Items classified as goods or services other than mentioned above if the supply is performed within the scope of the Seller's business activity (if the Seller is the VAT taxpayer), and the transaction is subject to VAT in Poland.

This may refer to both B2C (business to customer) and B2B (business to business) relations if the goods are supplied in Poland. Additionally, for certain services provided to Polish recipients, the Supplier may be obliged to declare Polish VAT (e.g. depending on the status of service recipient and the nature of the service).

As a rule, the taxpayers who provide goods or services to natural persons (private individuals) in Poland and do not conduct economic activity are obliged to keep record of the sale using cash registers. In some cases, such evidence is not necessary. Such cases may require further analysis.

Why classification of Items is important for VAT purposes

Regardless of who – the Seller or Allegro – is obliged to declare the VAT to Polish tax authorities, for correct VAT treatment of supplied Items it is crucial to determine:

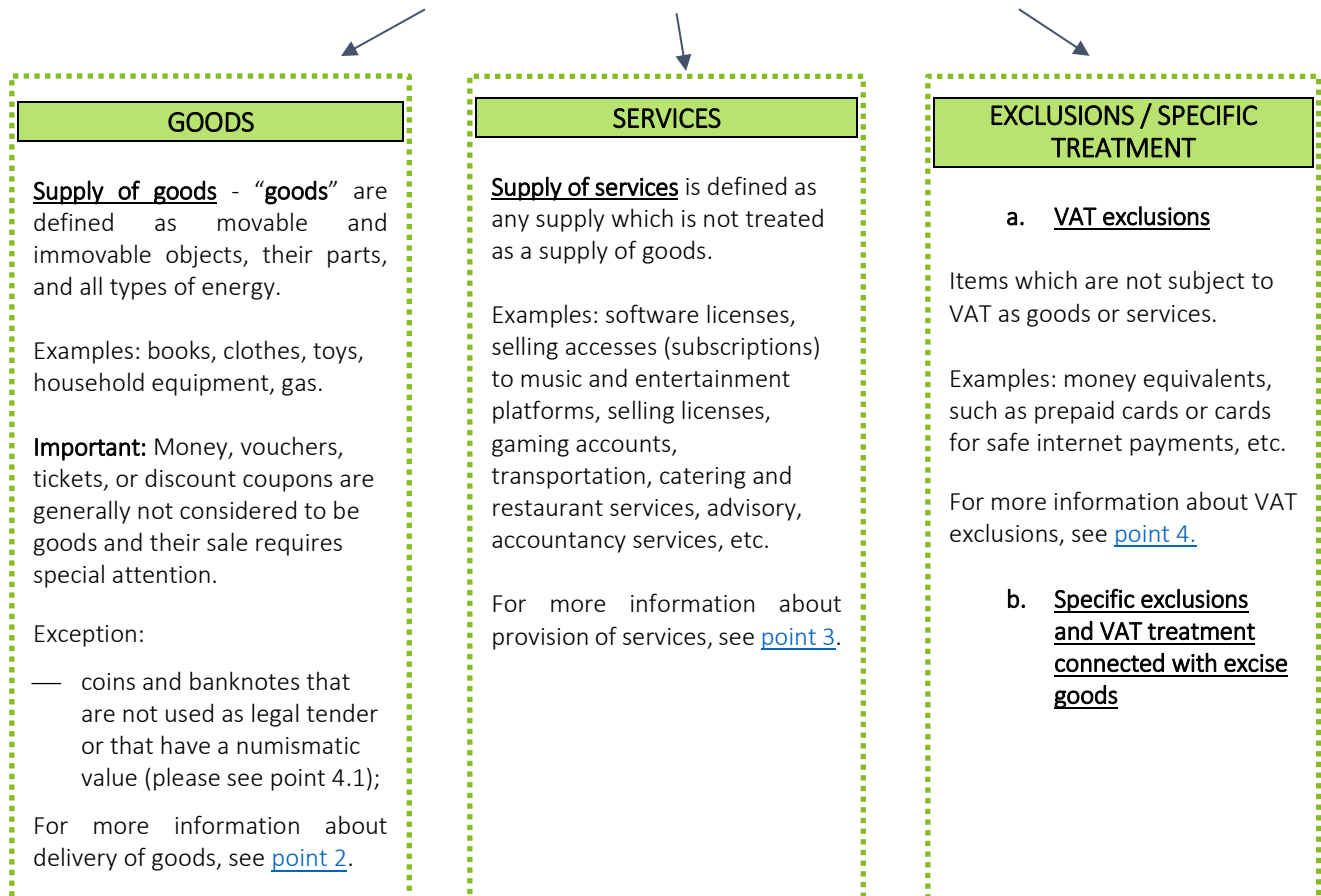
- (i) the subject of the sale (whether these are goods or services, or other Items which are outside the scope of VAT),
- (ii) whether the VAT is due on the supply in Poland or in another country,
- (iii) what VAT rate is applicable for that sale in Poland, and
- (iv) how and in what amount the VAT should be settled to the Polish tax authorities.

In this regard, as of July 1, 2021, a review of the nature of given transaction and matching appropriate VAT rates may have relevant consequences both for Allegro and for the Seller themselves. Additional aspects and specifics of transaction need to be analysed to determine correct VAT treatment in Poland (for that reason Allegro will ask an additional question to the Sellers while listing Items on the platform. This GUIDEBOOK provides practical guidelines in this respect.

NOTE: VAT treatment in Poland depends on what you sell. You need to consider:
whether you are supplying goods or services
what categories of goods or services you provide
whether there are any specific Items listed which may have specific VAT treatment (e.g. exemptions).

1.1. What am I selling - goods or services?

Generally, under the Polish VAT regulations (reflecting VAT rules applicable within the European Union), transactions performed in Poland may be classified as sales of goods or services. There are also items which could fall outside the scope of VAT or which have a specific VAT treatment. For the needs of listing items on Allegro, it is crucial to determine if they fall in one of the 3 major groups:



IMPORTANT: In some specific cases, the nature of transaction imply a special treatment on the grounds of VAT regulations. Example: if you sell **vouchers** (gift vouchers, book tokens, electronic vouchers, etc.), see [point 5](#)

1.2. VAT rates in Poland

In Polish VAT regulations, particular groups of goods and services are generally assigned to specific VAT rates. The VAT rates in Poland are: **23%** (standard rate concerning vast majority of products), **8%**, **5%**, and **0%** (reduced rates). For specific transactions, Polish VAT regulations provide also **VAT exemption**.

Goods and services which may be subject to reduced VAT rates (0%, 5% and 8%) in Poland are strictly determined and listed in the Polish VAT regulations.

The special 0% VAT rate and VAT exemption can be used in case of extraordinary situations (supplies for special recipients and special purposes, such as educational establishments, or humanitarian, charitable and educational organizations for the purpose of its further donation to educational establishments). Thus, the 0% VAT rate is rather not related to specific goods.

In case your goods or services are not directly stipulated in the Polish VAT regulations as subject to a reduced rate (or VAT exemption), the standard 23% VAT rate should be applied for goods and services provided to Polish customers or in Poland (unless the transaction is fully excluded from VAT treatment).

Additionally the Polish VAT regulators introduced a dedicated instrument – **Binding Rate Information** (Polish: “Wiążąca Informacja Stawkowa” – “WIS”) – which enables taxpayers to confirm a proper VAT rate for goods and services applicable in Poland with the Polish tax authorities (note that WIS cannot be used to determine VAT rates in countries other than Poland). Respectively, if in doubt, a taxpayer (also foreign) may apply to the tax authorities (within specific procedure) for a Binding Rate Information to confirm what VAT rate is applicable to a product or service provided.

NOTE: While listing Items on Allegro, remember to analyse and provide classification of Items you offer (goods vs. services vs. other items) to ensure that VAT treatment in Poland is correctly applied.

Secondly, determine if the Items are subject to the standard Polish VAT rate (23%), one of reduced VAT rates (8%, 5% or 0%) or if they are covered by VAT exemption.

In this respect, check the guidelines presented in points 2 and 3 below.

2. Items classified as GOODS for VAT purposes

2.1. What may be classified as goods for VAT purposes

As determined above, “**goods**” are defined in the EU VAT regulations as movables and immovables, their parts, and all types of energy.

Examples: books, clothes, toys, household equipment, gas.

2.2. I am selling goods in Poland via Allegro. How to check which VAT rate is applicable?

To check how the goods you sell are taxed in Poland, you need to determine:

- (i) the category or type of goods you sell, and
- (ii) how it is classified for the purposes of the Combined Nomenclature (i.e. with consideration of so called **CN codes**).

2.3. What you should know about CN codes and how they are used for purposes of VAT treatment

CN codes are used for classifying goods. They are set up to meet the requirements of both the Common Customs Tariff, and the EU's external and intra-community trade statistics. The CN codes are assigned based on the nature or type of goods.

In order to determine a correct CN code, identify the category of the goods you sell and find a corresponding CN code on the list of Combined Nomenclature available on the European Commission website under this link:

[CN codes.](#)

In order to facilitate proper classification, also check explanatory notes for the Combined Nomenclature: [CN explanatory notes.](#)

When possessing the aforementioned information (category of product and a CN code), in majority of cases you should be able to assess if **goods** you sell are subject to the standard or the reduced VAT rate in Poland. This is because Polish VAT regulations generally determine reduced VAT rates for goods classified by specific CN codes (note that there are also cases where reduced VAT rates are applicable to specific types of goods, regardless of CN codes, if they have certain characteristics or meet certain conditions; for more information in this respect check point 2.6).

If you know CN codes of the goods you sell, see points 2.4 and 2.5 below to check the general information on the tax rate applicable to your goods.

Note that generally in Poland all goods covered by the same CN code should be taxed with the same tax rate. Only in some cases, goods that potentially should be assigned to particular group (which is taxed according to one VAT rate) are taxed with different VAT rate as an exception – however, such situations are clearly indicated in the Polish VAT regulations. In such cases, there exist a clear exclusion (e.g. for some goods within one CN group which cannot be taxed with a given reduced VAT rate as other goods within the same CN group) or the abbreviation 'ex' before a CN code is used in the list of reduced VAT rates which means that the reduced rate applies only to given goods or positions for a given code (as an exception). You will find those exceptions below in table A, which presents a list of reduced VAT rates depending on a CN code of goods (see point 2.4 below).

If you use a reduced VAT rate, you should check the CN code of goods you sell at least once a year, as possible changes in the CN classification and the Polish VAT regulations may affect VAT treatment.

2.4. What VAT rates are applicable on goods in Poland

IMPORTANT: The standard 23% VAT rate is applicable as a general rule. Reduced VAT rates should be treated as an exception (and, thus, interpreted strictly).

In Poland, supply of goods can be subject to following VAT rates:

23% BASIC VAT RATE	Applicable to vast majority of products (all goods that could not be identified as subject to a reduced VAT rate of 5%, 8% or 0% rate, or the VAT exemption). Examples: clothes, furniture, kitchenware, jewelry, car accessories, electronic devices, toys, household equipment, etc.
8% REDUCED VAT RATE	Examples: selected foods and beverages, selected healthcare goods, some products of the printing industry (such as newspapers) To check whether the goods you sell should be subject to the reduced 8% VAT rate, see table A below.
5% REDUCED VAT RATE	Examples: selected foods and beverages, selected personal hygiene products, some products for infants and children, some products of the printing industry (such as books) To check whether the goods you sell should be subject to reduced 5% VAT rate, see table A below.
0% rate / VAT exemption	The VAT exemption more often applies to services (such as financial or medical services, etc.) than to goods. Goods exempted from VAT in the B2C relation may cover e.g. a supply of postal stamps (for nominal value) used in Poland. The special VAT exemption or 0% VAT rate can also be applied in case of extraordinary situations for local supplies (supplies for special recipients and purposes, i.e. educational establishments; humanitarian, charitable, or educational organizations for the purpose of its further donation to educational establishments).

In order to avoid making mistakes in classification of Items, you need to carefully verify the nature of your Item, as well as check which VAT rate is applicable - sometimes Items which seem to be similar may have different VAT classifications and be applicable to different VAT rates.

Example 1:

Transactions, including agency, concerning currency, banknotes, and coins used as legal tender are VAT-exempt. However, under the Polish VAT regulations, collectible banknotes and coins, as such considered to be coins of gold, silver, or other metal and banknotes which are not normally used as a legal tender or are of a numismatic value are subject to the basic 23% VAT rate or the special procedure of VAT tax margin.

Example 2:

Supply of printed and digital publications, such as books, are taxable according to the 5% VAT rate. However, supplying publications such as newspapers published in paper or digitally are generally taxable according to the 8% VAT rate.

Item (examples)	Classification	VAT rate
Printed newspapers*	Supply of goods	8%
Newspapers provided by electronic means	Provision of services	8%
Printed books	Supply of goods	5%
Books provided by electronic means	Provision of services	5%

* except from regional or local magazines, which are subject to the 5% VAT rate

Example 3:

In case of provision of a single-purpose voucher (SPV), its supply should be treated as delivery of the goods to which the voucher relates. Such transaction may also require a VAT rate analysis. In order to check if you sell vouchers, see point [5.1](#)

2.5. Which goods are actually subject to reduced 8% or 5% VAT rates based on CN codes

Below you will find table A with listed goods which are subject to reduced VAT rates of 8% or 5% (depending on their CN codes), divided into categories such as foods, goods normally used in agriculture, goods related to health protection, and others. In Poland, the reduced VAT rates are applicable for specific CN codes, as presented in table A.

IMPORTANT: As a rule, categorization presented in table A below (CN code symbol column) includes also all subgroups and single goods that should be classified within the range of a listed group. Subgroups and goods classified within that range are easy to recognize because their digits are corresponding.

Example: the CN code 2103 includes also goods with the CN code of 2103 06.

IMPORTANT: As mentioned above, in some cases the range of goods that are subject to a reduced VAT rate is narrower than all the items specified according to a particular CN code. Then, the CN codes are preceded by “ex” prefix in the Polish VAT regulations. In such cases, it is crucial to check which goods are excluded from the said CN code category.

Example 1: the 8% VAT rate is applicable to goods covered by “ex CN 09”, among others. However, in the VAT regulations (as presented in table A below) there is an explanation:

Ex 09 - Coffee, tea, maté, and spices – excluding goods covered by the CN:

- 1) 0901 coffee, roasted, not roasted, or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion,
- 2) 0902 tea, flavoured or not,
- 3) 0903 00 00 maté

In this case, the CN code 09 is applicable to coffee, tea, mate, and spices. According to VAT regulations, from all goods classified under the 09 CN code, the goods classified under the following CN codes: 0901 (coffee), 0902 (tea), and 0903 00 00 (maté) are excluded from taxation with a reduced rate. As a result, only a part of products (i.e. spices) included in the 09 CN code can be listed with a reduced VAT rate.

Example 2: the 8% VAT rate is applicable to goods covered by “ex 2101”, among others. However, in the VAT regulations (as presented in table A below) there is an explanation:

ex 2101 - Roasted chicory and other roasted coffee substitutes, and extracts, essences, and concentrates thereof

In this case, CN code 2101 covers: “Extracts, essences, and concentrates of coffee, tea or, maté, and formulations based on those products; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof”. However, due to the “ex” prefix and description provided in the VAT regulations, only specific goods from that group are covered by the 8% VAT rate (only roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof).

Table A

CN code symbol	Name of Goods (group of goods) / Examples for goods subject to reduced rate	REDUCED VAT RATE
ex 09	<p>Coffee, tea, maté, and spices – excluding goods covered by CN:</p> <p>1) 0901 coffee, roasted, not roasted, or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion</p> <p>2) 0902 tea, flavored and not flavored</p> <p>3) 0903 00 00 maté</p> <p>Examples: pepper, cinnamon, vanilla, ginger, curry.</p>	8%
ex 17	<p>Sugars and sugar confectionery – excluding goods of CN 1704 Sugar confectionery (including white chocolate), not containing cocoa.</p>	8%

	Examples: caramel, maple syrup, white sugar, lactose, isoglucose.	
ex 2101	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	8%
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard Examples: soy sauce, tomato ketchup, prepared mustard, mango chutney.	8%
ex 2106	Food formulations not elsewhere specified or included – excluding fats composed of plant or animal products (mixes), cheese-like products (cheese analogues), products with an actual alcoholic strength by mass exceeding 1.2%, and infant formulas, including initial milk, infant nutrition preparations, including next milk, milk and modified milk for children, referred to in the Act of August 25, 2006, on food safety and nutrition (Polish Journal of Laws of 2019, item 1252)	8%
ex 3503	Gelatine and its derivatives	8%
ex 0511	Products of animal origin, not elsewhere specified or included – only semen of animals included in item 7 of Annex 3 to the Polish VAT Act, and item 2 of Annex 10 to the Polish VAT Act	8%
2	Meat and edible giblets	5%
ex 03	Fish and crustaceans, molluscs, and other aquatic invertebrates – excluding lobsters and octopuses and other goods falling within CN 0306 – CN 0308	5%
4	Dairy products; bird eggs; natural honey; edible products of animal origin, not elsewhere specified or included	5%
0504 00 00	Guts, bladders, and stomachs of animals (except fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked	5%
7	Vegetables and some roots and tubers, edible	5%
8	Edible fruits and nuts; peel of citrus fruits or melons	5%
10	Cereals	5%
11	Mill industry products; malt; starches; inulin; wheat gluten	5%
ex 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds, and fruits; industrial or medicinal plants; straw and fodder – only goods intended for human consumption	5%
ex 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes – only edible	5%
ex 16	Preparations of meat, fish, or crustaceans, molluscs, or other aquatic invertebrates – excluding: 1) caviar and caviar substitutes covered by CN 1604 2) preparations of lobsters and octopuses and other goods covered by CN 1603 00 and CN 1605	5%
19	Formulations of cereals, flour, starch or milk; confectionery	5%
ex 20	Formulations of vegetables, fruits, nuts, or other parts of plants – excluding products with an actual alcoholic strength by mass exceeding 1.2%	5%
2104	Soups and broths and formulations therefor; homogenized composite food formulations	5%
2105 00	Ice cream and other edible ice, containing and not containing cocoa	5%
ex 2106	Fats composed of plant or animal products (mixes), cheese-like products (cheese analogues) and infant formulas, including initial milk, follow-on formulas, including subsequent milk, milk and modified milk for children in question in the Act of August 25, 2006, on food and nutrition safety	5%

ex 2202	<p>Waters, including mineral waters and aerated waters, containing added sugar or other sweeteners, or flavored waters and other non-alcoholic drinks, excluding fruit and vegetable juices, falling within the CN heading 2009 – only products:</p> <p>yogurt, buttermilk, kefir, milk not falling within the CN 04 – excluding products containing coffee and its extracts, essences, or concentrates, non-alcoholic beverages, in which the mass share of fruit, vegetable, or fruit and vegetable juice is not less than 20% of the raw material composition, infant formula, including initial milk, follow-on formula, including subsequent milk, milk and modified milk for children, referred to in the Act of August 25, 2006, on food safety and nutrition, not containing products of CN headings from 0401 to 0404 or fat obtained from products of CN headings 0401 to 0404:</p> <p>soy-based drinks with a protein content of at least 2.8% by weight (CN 2202 99 11),</p> <p>soy-based drinks with a protein content of less than 2.8% by weight; nut-based beverages falling within CN chapter 08, cereals falling within CN chapter 10 or seeds falling within CN chapter 12 (CN 2202 99 15)</p>	5%
Goods normally used in agriculture		
ex 01	<p>Live animals – only:</p> <p>1) 0101 horses, donkeys, mules, and hinnies, live</p> <p>2) 0102 live cattle</p> <p>3) 0103 live pigs</p> <p>4) 0104 live sheep and goats</p> <p>5) 0105 live domestic poultry, that is to say, fowls of the <i>Gallus domesticus</i> species, ducks, geese, turkeys, and guineafowls</p> <p>6) ex 0106 – rabbits, ostriches, bees, silkworms, bumblebees, entomophages (only arthropods and nematodes), trained guide dogs for the blind</p>	8%
ex 06	<p>Live trees and other plants; tubers, roots and the like; cut flowers and ornamental foliage – excluding goods covered by CN 0604, leaves, branches and other parts of plants, excluding flowers or flower buds, and grasses, mosses and lichens, suitable for bouquets or ornamental purposes, fresh, dried, dyed, bleached, impregnated, or otherwise prepared</p> <p>Examples: hyacinths, tulips, mushroom spawn, vine slips, roses, rhododendrons.</p>	8%
ex 12	<p>Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruits; industrial or medicinal plants; straw and fodder – excluding goods intended for human consumption</p> <p>Examples: palm nuts and kernel, forest tree seeds, or lucerne seeds (used for sowing)</p>	8%
Other goods		
ex 2201	<p>Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweeteners or flavoured; ice and snow – only water supplied via water networks, tanks or other means of transport</p> <p>Example: tank of not carbonated mineral water</p>	8%
ex 49	<p>Printed books, newspapers, pictures, and other products of the printing industry; manuscripts, typescripts, and plans – only goods covered by the following CN:</p> <p>1) ex 4902 newspapers, journals, and magazines, illustrated and/or containing advertising material or not – excluding regional or local magazines</p> <p>2) ex 4911 other printed articles, including printed pictures and photographs – only annuals, excluding regional or local magazines</p> <p>Examples: newspapers</p>	8%

ex 8523	Disks, tapes, semiconductor non-volatile memory devices, “smart cards” and other media for recording sound or other phenomena, whether or not recorded, including matrices and templates for the discs production, but excluding products of CN 37 – only publications falling in item 36 (17)	8%
ex 8442 30 00	Machines, devices and equipment – only printing machines for Braille. Example: printing machine for Braille	8%
ex 8471	Automatic data processing machines and devices therefor; magnetic or optical readers, machines for the transfer of data in encoded form on data carriers and machines for processing such data, not elsewhere specified or included – only Braille computer devices (for the blind)	8%
ex 8472 90 80	Typewriters for the blind	8%
ex 49	Printed books, newspapers, pictures, and other products of the printing industry; manuscripts, typescripts, and plans – only goods covered by the following CN: 1) ex 4901 books, brochures, leaflets, and similar materials, printed in individual sheets or not – excluding leaflets 2) ex 4902 newspapers, journals and magazines, illustrated and/or containing advertising material or not – only regional or local magazines 3) 4903 00 00 children's books, picture, drawing or colouring books 4) 4904 00 musical notes printed or in a manuscript, even illustrated or bound 5) 4905 maps and hydrographic or similar maps of all kinds, including atlases, wall maps, topographic plans and globes, printed 6) ex 4911 other printed articles, including printed pictures and photographs – only regional or local magazines Examples: colouring books for children, regional magazines, atlases, maps, books	5%
ex 8523	Disks, tapes, semiconductor non-volatile memory devices, “smart cards” and other media for recording sound or other phenomena, whether or not recorded, including matrices and templates for the discs production, but excluding products of CN 37 – only publications included in item 41(19)	5%
9619 00	Sanitary towels (pads) and tampons, napkins and napkin liners for babies, and similar articles, of any material Examples: sanitary towels, napkins	5%

2.6. When CN codes are not crucial to apply reduced 8% or 5% VAT rates

Note that - as mentioned above - in some cases reduced VAT rate is applied **irrespectively of CN codes**. Thus, if you sell, for example, healthcare goods (such as medical products or devices or disinfectants), or agricultural goods (including fertilizers and plant protection, strings for agricultural machines, horticultural soil) and your CN code is not listed above, see the list of goods subject to reduced VAT rate irrespectively of the CN code. Table B summarizes cases where reduced VAT rate may be applied regardless of the CN code.

Table B

Below you will find solely categories of goods to which the 8% or 5% VAT rate is applicable irrespectively of CN codes assigned to those goods. You may find the list below helpful while researching the goods that are subject to an 8% or a 5% VAT rate with no CN codes assigned.

Reduced VAT RATE		
CN code symbol	Name of goods (group of goods)	VAT rate
irrespectively of the CN code	Fertilizers and plant protection products – usually intended for use in agricultural production, as well as feed for farm and domestic animals	8%
irrespectively of the CN code	Strings for agricultural machines	8%
irrespectively of the CN code	Horticultural soil	8%
irrespectively of the CN code	Medical devices within the meaning of the Act of May 20, 2010, on medical devices (the Polish Journal of Laws of 2019, items 175, 447 and 534) admitted to trading in the Republic of Poland	8%
irrespectively of the CN code	Medicinal products admitted to trading in the Republic of Poland, according to the provisions of the Pharmaceutical Law of September 6, 2001 (the Polish Journal of Laws of 2019, items 499, 399 and 959), and those that have obtained authorization issued by the Council of the European Union or the European Commission	8%
irrespectively of the CN code	Disinfectants with bactericidal, fungicidal, and viricidal properties, applicable only in healthcare, for which a provisional authorization has been issued or an entry in the register of biocidal products within the meaning of the Act of October 9, 2015 on biocidal products (the Polish Journal of Laws of 2018, item 2231)	8%
irrespectively of the CN code	Dietary foods for special medical purposes, stipulated in the Act of August 25, 2006, on food safety and nutrition	5%
irrespectively of the CN code	Pacifiers for babies and children, in particular for medical purposes	5%
irrespectively of the CN code	Car seats for transporting children in cars	5%

IMPORTANT: The Seller might intend to sell a package of products including goods that are subject to different VAT rates. As a rule, delivery of each item should be taxable separately according to appropriate VAT rates, unless their supply could be perceived as a complex supply e.g. with one predominant item (in such case potentially, the supply of a whole set – depending on circumstances – could fall into VAT treatment defined by the “main” product). Such situations usually constitute complex VAT issue. Please contact your tax adviser to determine a proper VAT treatment.

The above is very important in the light of risk arising for both Seller and Allegro connected with the potential understatement of VAT liability.

If the goods you sell are:

- not listed on the lists of goods subject to VAT reduced rates above
- not unspecified items such as tickets, vouchers, or cards

it means that presumably it should be taxed with the standard 23% VAT rate in Poland*.

* This assumption shall not apply to the sale of goods that are exempt from VAT or are taxable at the 0% VAT rate. *Note that:*

- *the 0% rate applies on the intra-community supply of goods (B2B) and export of goods*
- *the special 0% VAT rate or the VAT exemption can also be applied in extraordinary situations (supplies for special recipients and special purposes, i.e. educational establishments; humanitarian, charitable or educational organizations for the purpose of its further donation to educational establishments).*

As we understand, such situations would not be the case. However, if that happens, contact your tax advisor in order to determine a proper VAT rate.

3. Items classified as SERVICES for VAT purposes

As mentioned in the introduction, identifying the given transaction's nature (supply of goods vs. supply of services) is crucial for proper determination of VAT obligations arising for both Allegro and Sellers.

3.1. I am not selling goods. Does it mean I am selling services in Poland?

According to the Polish VAT regulations, as a rule, if you are performing business activity in Poland and you are **not selling goods** (defined in [point 2](#) above), you are probably **selling services**.

Examples: transportation, catering and restaurant services, advisory, accountancy services, as well as electronic services.

Doubts regarding proper identification of service will usually arise in case of electronic services or discount coupons, due to intangible nature of provided products.

If you sell electronic services, please see point 3.3.1.

If you sell tickets to concerts or other cultural events, please see point 3.3.2

IMPORTANT: There may be situations where the sale of an Item constitutes neither a delivery of goods nor provision of services.

EXAMPLE: Sale of particular types of vouchers or prepaid cards (or cards for safe payments on the Internet) may not necessarily constitute provision of services. Please check point 4 below to see examples.

3.2. VAT rates applicable to services in Poland

If the services you supply via the Allegro platform are taxed in Poland, note that most of services are subject to the 23% VAT rate. However, there are specific situations when a reduced VAT rate (and potentially VAT exemption for strictly determined service types) could be applied to the provided services.

As an exception, a reduced VAT rate is applicable in particular to:

- public utility services, such as water treatment and supply of services through mains, sewage disposal and treatment services, also
- accommodation services
- rail transport services
- land passenger transport services
- air transport of passengers
- cultural and entertainment services, including admission to: artistic performances (including circus performances), cultural venues, amusement parks, leisure parks, discos, dance halls, sports events, etc.

– these should be generally taxable according to the **8% VAT rate**.

As mentioned above, the supply of publications such as books should be taxable according to the 5% VAT rate. However, the supply of publications such as newspapers **published by electronic means** should be generally taxable according to 8% VAT rate.

IMPORTANT: In some cases, the supply of services shall be exempt from VAT or taxable at 0% rate. VAT-exempt services usually cover financial services, insurance services, and certain educational or medical services. VAT exemption and the 0% rate shall be also applied in case of extraordinary situations (*services provided for special recipients and special purposes, i.e. educational establishments; humanitarian, charitable or educational organizations for the purpose of its further donation to educational establishments; financial services*).

As we understand, such situations would not be the case. However, if that happens, contact your tax advisor in order to determine a proper VAT treatment.

IMPORTANT: It is necessary to **differentiate between a provision of services and a sale of “items” (like particular types of vouchers) which may not necessarily constitute services**

EXAMPLE: In case of provision of:

- ✓ SPV vouchers, their supply should be treated as supply of the services to which the voucher relates.
To check if you sell vouchers, see [point 5.1](#)
- ✓ money equivalents, such as prepaid cards (or cards for safe payments on the Internet), they should not trigger charging VAT.
To check if you sell money equivalents, see [point 4.1](#).

3.3. Selected examples of specific types of services often supplied via the Allegro platform

Below you will find examples of categories of specific services that the Sellers might sell via the Allegro platform. Comments below could be helpful if you have any doubts regarding proper classification of products you offer.

3.3.1 Electronic services

3.3.1.1 What the rules regarding their taxation are

If you render electronic services, you should:

- ✓ check the status of recipient (whether it is a taxpayer or not)
- ✓ determine whether it is you that actually provides services in favor of a final beneficiary
- ✓ potentially register for VAT in Poland (if necessary) – note that most of the EU countries allow to apply simplifications (settlements via OSS in the country of identification)
- ✓ account for VAT.

Ask your tax advisor for details.

IMPORTANT: Make sure what is the subject of your sale (e.g. whether it is an electronic service instead of a voucher).

To check if you sell vouchers, see point [5.1](#)

3.3.1.2 What electronic services are

By electronic services, the VAT regulations understand services which are delivered over the Internet or an electronic network, and the nature of which renders their supply essentially automated and involving minimal human intervention, and impossible to ensure in the absence of information technology.

Examples of electronic services are: accessing or downloading software, accessing ready-made accounts in gaming platforms, accessing or downloading photographs, subscription to online newspapers and journals, and so on.

Generally, electronic services should be subject to the 23% VAT rate.

3.3.1.3. Examples of electronic services

Examples of electronic services and services which are similar but are not treated as electronic services can be found below:

	Examples of electronic services	Examples of non-electronic services
1.	the supply of digital products generally, including software and changes to or upgrades of software	radio and television broadcasting services
2.	services providing or supplying business or personal presence on an electronic network, such as a website or a webpage	telecommunications services
3.	services automatically generated from a computer via the Internet or an electronic network, in response to specific data input by the recipient	goods where the order and processing is done electronically
4.	the transfer for consideration of the right to put goods or services up for sale on an Internet website operating as an online market on which potential buyers make their bids by an automated procedure and on which the parties are notified of a sale by electronic mail automatically generated from a computer	CD-ROMs, floppy disks and similar tangible media
5.	Internet Service Packages (ISP) of information in which the telecommunications component forms an ancillary and subordinate part (i.e. packages going beyond a mere Internet access and including other elements such as content pages giving access to news, weather forecasts, or travel reports; playgrounds; website hosting; access to online debates etc.)	printed matter, such as books, newsletters, newspapers, or journals
6.	website hosting and webpage hosting	CDs and audio cassettes
7.	automated, online, and distance maintenance of programmes	video cassettes and DVDs
8.	remote system administration	games on a CD-ROM

9.	online data warehousing where specific data is stored and retrieved electronically	services of professionals such as lawyers and financial consultants who advise clients by e-mail
10.	online supply of on-demand disc space	teaching services where the course content is delivered by a teacher over the Internet or an electronic network (namely via a remote link)
11.	accessing or downloading software (including procurement or accountancy programmes and anti-virus software), together with later updates	offline physical repair services of computer equipment
12.	software to block banner adverts showing, otherwise known as Bannerblockers	offline data warehousing services
13.	downloading drivers, such as software that connects computers with peripheral equipment (such as printers)	advertising services, in particular in newspapers, on posters, and on television
14.	online automated installation of filters on websites	telephone helpdesk services
15.	online automated installation of firewalls	teaching services purely involving correspondence courses, such as postal courses
16.	accessing or downloading desktop themes	conventional auctioneers' services reliant on direct human intervention, irrespective of how bids are made
17.	accessing or downloading photographic or pictorial images or screensavers	telephone services with a video component, otherwise known as videophone services
18.	the digitised content of books and other electronic publications	access to the Internet and World Wide Web
19.	subscription to online newspapers and journals	telephone services provided through the Internet.
20.	weblogs and website statistics	
21.	online news, traffic information, and weather reports	
22.	online information generated automatically by software from specific data input by the customer, such as legal and financial data, (in particular such data as continually updated stock market data, in real time)	
23.	the provision of advertising space including banner ads on a website	
24.	use of search engines and Internet directories	
25.	accessing or downloading of music to computers and mobile phones	
26.	accessing or downloading of jingles, excerpts, ringtones, or other sounds	
27.	accessing or downloading films	
28.	downloading games to computers and mobile phones	
29.	accessing automated online games which are dependent on the Internet access, or other similar electronic	

	networks, where players are geographically remote from one another.	
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Source: COUNCIL IMPLEMENTING REGULATION (EU) No 282/2011 of 15 March 2011 laying down implementing measures for Directive 2006/112/EC on the common system of value added tax) Article 7 and Annex I ([link](#))

Note that there are a lot of Items sold via Allegro platform (especially those related to gaming) of which a correct identification as an electronic service could raise doubts. In particular, doubts may arise in case of:

- ✓ an access to account (along with the game) or a game available on gaming platform – both new or developed to certain level – in particular if access is granted by providing a key code
- ✓ an access to account available on gaming platform (along with the game – both new or developed to certain level) – in particular if access is granted by providing a login and a password
- ✓ access to game currency – where access is granted by providing a key code
- ✓ access to game currency – in particular if the access is granted via game characters, during the game etc.

Note that the sale of the above Items could be potentially treated as delivery of unspecified item, for example a voucher enabling to purchase items, or provision of services regarding granting access to specified content. **Since the assessment of VAT consequences regarding the supply of particular products raises doubts, contact your tax advisor to verify relevant VAT treatment.**

3.3.2. Sale of tickets to cultural, artistic, sports, scientific, educational, entertaining or similar events

Note that on the grounds of VAT, sale of tickets to cultural artistic, sports, scientific, educational, entertaining, or similar events is generally treated as provision of services.

The ticket is an identity card confirming that a holder or a person named on a ticket has the right to use the service offered by the entrepreneur using the ticket (and therefore obliges the entrepreneur to perform the service and not only to accept the document as remuneration for the service).

Remember that sale of tickets via the Allegro platform may be subject to specific rules (specific listing).

4. Exclusions – items which are not classified as Goods or Services for VAT purposes

As mentioned before, situations arise where the sale is not treated as a supply of goods or provision of services. Such situation takes place, for example, if you sell paysafe or prepaid cards, coins and banknotes that are not used as legal tender or that have numismatic value.

4.1. I am selling money equivalents in Poland – how is it taxed?

By prepaid cards or cards for safe payments (such as paysafe cards) we understand the cards which enable exchanging cash or money deposited in a bank account into “electronic money”, to be used in the form of a prepaid card. The money collected in a prepaid card let the customer use it to make electronic purchases e.g. on the Internet, using them to pay for the purchased goods or services to several selected entities. Neither the issuer of prepaid cards nor the distributor have any knowledge of how the customer will use their prepaid card, i.e. for which goods or services they will pay and which entity they will buy from.

According to VAT regulations, supplying prepaid cards should not be considered as either the supplying of goods or the provision of services, because:

- a. prepaid cards and electronic money do not meet the definition of goods (as they represent monetary value)
- b. in general the prepaid cards provided to customers do not constitute benefit as such, but only entitle them to use prepaid cards effectively as money equivalent.

Thus, if you sell prepaid card or electronic money, such supply should generally remain outside the scope of the VAT treatment.

On the other hand, some transactions, including agency or concerning currency, banknotes, and coins used as legal tender are subject to VAT (still, are VAT exempted). Additionally, banknotes and coins which are collectors' items, considered to be coins of gold, silver, or other metals, and banknotes which are not normally used as legal tender or are of a numismatic value are subject to VAT (the basic 23% VAT rate or a special procedure of VAT margin is applicable).

5. Exclusions or a special VAT treatment – unspecified items

In some situations, assignment of an Item to one of the groups described above could be problematic. In that event, check whether your Item should not be treated, for example, as a voucher, a discount coupon or a ticket. If in doubt, contact your tax advisor.

5.1 Supply of vouchers, cards, tokens, coupons, etc.

Note that it is crucial to determine whether the Item you sell on Allegro should not be identified as a voucher – as there are special rules of voucher taxation. Additionally, in certain cases, delivery of a voucher could remain outside the scope of VAT treatment.

5.2. What is a voucher?

If you sell, for example:

- ✓ telephone cards
- ✓ prepaid phone credit
- ✓ tokens
- ✓ certain types of discount vouchers or instruments
- ✓ credits that can be used online

you need to check if it is not a voucher in the meaning of the VAT regulations.

A voucher is an instrument in an electronic or a physical form where:

- there is an obligation to accept it as remuneration or partial remuneration for a supply of goods or services, and
- the goods or services to be supplied or the identities of their potential suppliers are either indicated on the instrument itself or in related documentation, including the terms of use of such instruments.

The name or title of the instrument is not decisive. Instead, it must meet the criteria above to be considered a voucher for VAT purposes.

Transport tickets, tickets to cinemas or museums, postage stamps, and the like are not considered vouchers. If you sell tickets, go to point 3.3.2.

Discount instruments that entitle the holder to a discount upon the purchase of goods or services but carry no right to receive such goods or services are not considered vouchers.

5.3. The types of vouchers

There are two types of vouchers: single-purpose vouchers (SPV) and multi-purpose vouchers (MPV). Taxation of vouchers depend on the kind of voucher that is sold.

IMPORTANT: It is important to determine what type of voucher you sell.

Vouchers



Single-purpose vouchers (SPV)	Multi-purpose vouchers (MPV)
<p>A single-purpose voucher is a voucher for which the following is known at the time of issuing the voucher:</p> <ul style="list-style-type: none"> → the place of supply of the goods or the services to which the voucher relates, and → the VAT due on those goods or services. <p>A voucher meeting those conditions can only be considered an SPV where the underlying supply to which the voucher relates is liable at a single rate of VAT.</p> <p>For example, where the underlying goods or services are taxed at the same rate (standard or reduced), the voucher is an SPV. When different VAT rates apply to the underlying supplies, then the voucher should be treated as a multi-purpose voucher</p>	<p>Any voucher that is not a SPV is considered to be a multi-purpose voucher for VAT purposes.</p> <p>MPVs can be used to purchase many different goods and services that are liable to different rates of VAT and can have different places of supply. A voucher is a MPV where either the underlying supply or the VAT which is due is not known.</p>
<p>The issuing of SPV and each subsequent transfer of an SPV are <u>subject to VAT</u> at the rate that applies to goods or services to which the voucher relates.</p> <p>Effectively, the underlying supply and applicable VAT rate is known at the time of issuing of the SPV. The VAT is due in the VAT period in which it is sold.</p>	<p>VAT is only chargeable when an MPV is redeemed for the underlying supply of goods or services. The handing over of the goods or actual provision of the services in return for an MPV is a supply for VAT purposes.</p> <p>The transfer or issuing of an MPV (the sale of an MPV) by a taxable person to another taxable person should be <u>outside the scope of VAT</u>.</p>
<p>The rate of VAT on the issue, transfer or supply of a SPV is the rate applicable to the underlying goods or services.</p> <p>An SPV can also be exempt from VAT if the underlying goods or services are VAT-exempted.</p>	<p>No VAT is due on the issuing, transfer or supply of an MPV. The VAT only becomes due when an MPV is redeemed.</p> <p>The rate of VAT applicable on redemption of an MPV is the rate applicable to the underlying goods or services supplied.</p>

5.4. Examples of vouchers with the manner of their taxation

EXAMPLES			
1.	a key code giving the access to specified operating system (licence) in Poland	voucher (SPV)	taxable – 23% VAT
2.	a key code giving the access to a specific gaming platform in Poland	voucher (SPV)	taxable – 23% VAT
3.	a gift card worth 50 USD enabling the purchase of <u>specific</u> good or services in specific shop, subject to one specific VAT rate (e.g. a car part) in Poland	voucher (SPV)	taxable – one VAT rate appropriate for the specified good or service
4.	a gift card worth 50 USD enabling the purchase of different (<u>unspecified</u>) goods or services in a specific shop or platform, potentially subject to different VAT rates (e.g. different types of food or groceries)	voucher (MPV)	outside of VAT at the moment of supplying such a gift card

6. Exclusions and special VAT treatment – goods subject to excise tax

When checking the above, you should also verify whether your Item may be subject to excise duty (usually tobaccos, alcohols, fuel, and others). This is also important in view of the fact that excise tax goods do not fall under the standard regulations regarding the distance sale of goods, especially if performed via platforms such as Allegro, and may be taxed separately based on specific regulations. Bearing that in mind, you should verify if the goods you sell are subject to excise duty or not.

6.1. What are the goods subject to excise duty?

Under the term “excise goods”, there are particular energy products, alcoholic beverages, and tobacco products, as defined by the EU legislation. Below you can find definitions and examples of products included in each category of excise goods.

CATEGORY OF EXCISE GOODS	DEFINITIONS
ENERGY PRODUCTS	<p>The term “energy products” covers the following products:</p> <ul style="list-style-type: none">(a) falling within CN codes 1507 to 1518 if these are intended for use as heating fuel or motor fuel(b) falling within CN codes 2701, 2702, and 2704 to 2715(c) falling within CN codes 2901 and 2902(d) falling within CN code 2905 11 00 which are not of synthetic origin if these are intended for use as heating fuel or motor fuel(e) falling within CN code 3403(f) falling within CN code 3811(g) falling within CN code 3817(h) falling within CN code 3824 90 99 if these are intended for use as heating fuel or motor fuel(i) any product intended for use, offered for sale, or used as motor fuel, or as an additive or extender in motor fuels(j) any other hydrocarbon, except for peat, intended for use, offered for sale, or used for heating purposes.
ALCOHOLIC BEVERAGES	
a/ beer	<p>The term 'beer' covers any product falling within CN code 2203 or any product containing a mixture of beer with non-alcoholic drinks falling within CN code 2206, in either case with an actual alcoholic strength by volume exceeding 0.5 % vol.</p>
b/ ethyl alcohol	<p>The term 'ethyl alcohol' covers:</p> <ul style="list-style-type: none">- all products with an actual alcoholic strength by volume exceeding 1.2 % volume which fall within CN codes 2207 and 2208, even when those products form a part of a product which falls within another chapter of the CN- products with CN codes 2204, 2205 and 2206 which have an actual alcoholic strength by volume exceeding 22 % vol.- products containing diluted or undiluted spirit.
c/ still wine	<p>The term 'still wine' covers all products falling within CN codes 2204 and 2205, except for sparkling wine:</p> <ul style="list-style-type: none">- having an actual alcoholic strength by volume exceeding 1.2 % vol. but not exceeding 15 % vol. provided that the alcohol contained in the finished product is entirely of fermented origin- having an actual alcoholic strength by volume exceeding 15 % vol. and not exceeding 18 % vol. provided they have been produced without any enrichment and that the alcohol contained in the finished product is entirely of fermented origin.
d/ sparkling wine	<p>The term 'sparkling wine' covers all products falling within CN codes 2204 10, 2204 21 10, 2204 29 10 and 2205 which:</p>

	<ul style="list-style-type: none"> - are contained in bottles with mushroom-shaped stoppers held in place by ties or fastenings, or have an excess pressure due to carbon dioxide in solution of three bar or more - have an actual alcoholic strength by volume exceeding 1.2 % vol. but not exceeding 15 % vol. provided that the alcohol contained in the finished product is entirely of fermented origin.
f/ other still fermented beverages	<p>The term 'other still fermented beverages' covers all products falling within CN codes 2204 and 2205 (other than wine) and products falling within CN code 2206, except other sparkling fermented beverages, as defined below, and beer:</p> <ul style="list-style-type: none"> - having an actual alcoholic strength by volume exceeding 1.2 % vol. but not exceeding 10 % vol. - having an actual alcoholic strength by volume exceeding 10 % but not exceeding 15 % vol. provided that the alcohol contained in the product is entirely of fermented origin.
g/ other sparkling fermented beverages	<p>The term "other sparkling fermented beverages" covers all products falling within CN code 2206 00 91, as well as products falling within CN codes 2204 10, 2204 21 10, 2204 29 10 and 2205 (other than wine), which:</p> <ul style="list-style-type: none"> - are contained in bottles with 'mushroom stoppers' held in place by ties or fastenings, or have an excess pressure due to carbon dioxide in solution of three bar or more, - have an actual alcoholic strength by volume exceeding 1.2 % vol., but not exceeding 13 % vol. - have an actual alcoholic strength by volume exceeding 13 %, but not exceeding 15 % vol. provided that the alcohol contained in the product is entirely of fermented origin.
f/ intermediate products	<p>The term 'intermediate products' covers all products of an actual alcoholic strength by volume exceeding 1.2 % vol., but not exceeding 22 % vol. and falling within CN codes 2204, 2205 and 2206 (not included in the groups listed above).</p>
TOBACCO PRODUCTS	
a/ cigarettes	<p>The term cigarettes means:</p> <ul style="list-style-type: none"> (a) rolls of tobacco that can be smoked as they are and which are not cigars or cigarillos (b) rolls of tobacco which by simple non-industrial handling are inserted into cigarette paper tubes (c) rolls of tobacco which by simple non-industrial handling are wrapped in cigarette paper.
b/ cigars and cigarillos	<p>The term "cigars and cigarillos" covers the following products if they can be and, given their properties and normal consumer expectations, are exclusively intended to be smoked, as they are:</p> <ul style="list-style-type: none"> (a) rolls of tobacco with an outer wrapper of natural tobacco (b) rolls of tobacco with a threshed blend filler and with an outer wrapper of the normal color of a cigar, of reconstituted tobacco, covering the product in full, including, where appropriate, the filter but not, in the case of tipped cigars, the tip, where the unit weight, not including filter or mouthpiece, is not less than 2.3 g and not more than 10 g, and the circumference over at least one third of the length is not less than 34 mm.
c/ smoking tobacco	<p>The term "smoking tobacco" means:</p> <ul style="list-style-type: none"> (a) tobacco which has been cut or otherwise split, twisted or pressed into blocks and is capable of being smoked without further industrial processing (b) tobacco refuse put up for retail sale (other than cigarettes, cigars, cigarillos) and which can be smoked.

7. *Still not sure?*

In some cases, determination of the correct VAT rate could be difficult and raise multiple questions. Remember that **this guidebook is not a tax advice**. It should not be treated as any sort of advice regarding classification of the VAT rates of performed transactions or assessment of tax position in individual Sellers' cases. In particular situations, the Seller should perform relevant analysis on their own.

Remember that incorrect taxation of sale of goods and services in Poland may trigger relevant **risks for Allegro, but especially for the Seller, as well as his clients**.