

IMPORTANT CHANGES IN VAT IN POLAND IN 2027 AND 2028

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The Act of 4th September 2026 amending the Act on Tax on Goods and Services and the Act on the Registration and Identification of Taxpayers and Remitters has been officially published (Journal of Laws of 2026, pos. 1270). It introduces many changes to VAT regulations, many of which will enter into force on 1st January 2027.

In our alert we give a general list of major changes, yet most important of them will be given a separate insight on our blog and LinkedIn profile of MDD.

If you are interested in changes relevant to your company, we can prepare a tailored training session on this topic.

Changes effective from December 1, 2026:

To determine the tax rate for packaging within the deposit-refund system—whether placed on the market or returned—the VAT rate applicable on the last day of the year in which the packaging was placed on the market or returned to a collection point, respectively, will be decisive.

Changes effective from January 1, 2027:

- Joint and several liability will be introduced for the purchaser of intangible services (listed in the new Annex 16 to the VAT Act, e.g., IT or advertising services) if the purchaser knew or had reasonable grounds to suspect that the full tax amount would not be paid to the tax office by the service provider. This liability will be excluded if payment is made using the split payment mechanism.
- It will be possible to use the VAT warehouse procedure. Upon obtaining authorization, this procedure allows for the application of a 0% VAT rate to supplies of goods within the VAT warehouse and to services performed on such goods. The scope of the procedure will be limited to goods listed in the new Annex 17 to the VAT Act (including agricultural products and certain metals). There will also be an obligation to maintain special records of transactions within the VAT warehouse.
- Regulations regarding the place of supply of electricity will be clarified; special taxation rules will apply to supplies made to a "taxable dealer," even when not effected via the energy grid. This will be significant for the settlement of electric vehicle charging services.
- Elimination of the obligation to report exempt imports of services and exempt acquisitions of goods—settled under the reverse charge mechanism—in VAT registers and returns.
- Failure to submit an application to deregister an unused cash register will be subject to a financial penalty of up to PLN 300.
- The tax point for supplies of goods or services carried out at the order of a public authority shall arise at the moment of receipt of the whole or part of the payment.
- When accounting for the import of goods using simplified declarations, customs duties and import VAT will be calculated in the supplementary declaration.

- The right to apply postponed accounting for import VAT (pursuant to Art. 33a of the VAT Act) will also be lost if the import VAT amounts shown in the closing statement or supplementary declaration are not included in the tax return.
- Introduction of the option to apply a 0% rate to insurance services and services related to the import of tax-exempt goods, where the value of such services has been included in the taxable base for the import of goods.
- VAT deduction will be disallowed when invoices or customs documents record transactions carried out in circumstances constituting an abuse of the VAT Act, without the need to invoke the concepts of fictitious transactions or invalidity under the Civil Code.
- Tax authorities will be empowered to refuse taxpayer registration if a foreign taxpayer has failed to appoint a tax representative despite being required to do so.
- Taxpayers deregistered for failure to file tax returns will be required to submit the outstanding returns before they can be re-registered.
- No obligation to file the VAT-Z form for individuals deregistering their business activity from the CEIDG (who do not conduct other business activities) or for entities entered in the KRS (National Court Register), provided the tax authorities receive notification of the deregistration.
- No obligation to update the VAT-R form when a change in the competent tax authority results from a change in the taxpayer's address.
- Introduction of the ability to check a taxpayer's status on the "white list" for the preceding five-year period.
- Elimination of the obligation to pay VAT within 14 days of the intra-Community acquisition of means of transport (as reported on the VAT-23 form), although the requirement to file this declaration remains.
- Taxpayers using the small business exemption (annual turnover below PLN 240,000) will be required to include transfers of their own goods to other EU countries in their sales threshold calculation.
- Update to Annex 15 of the VAT Act (covering goods and services subject to the mandatory split payment mechanism) by identifying goods via references to the Combined Nomenclature (CN) rather than the PKWiU classification.

Changes effective from July 1, 2027

In cash register of older types - specifically those using two paper rolls or those with electronic copy storage – replacement of a fiscal memory will become illegal. This measure aims to promote the widespread adoption of "online" cash registers—those that connect to the Central Cash Register Repository.

Changes effective from January 1, 2028

Technical requirements for cash registers are expected to be updated, as new guidelines regarding the issuance of relevant regulations by the Minister of Finance will come into force.

Changes effective from July 1, 2028

From this date, TAX FREE terminals will be operational, enabling users of the scheme to obtain electronic confirmation that goods have been exported outside the EU. These terminals will be located at selected border crossings.

In case you are interested in the above information and its impact on your business, please contact:

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