

# ACT of 16 November 2006 ON STAMP DUTY

(Dziennik Ustaw 2006, No. 225, item 1635 with subsequent amendments: Dziennik Ustaw 2007, No. 64, item 427, No. 124, item 859, No. 127, item 880, No. 128, item 883; 2008, No. 44, item 262, No. 63, item 394, No. 182, item 1121, No. 195, item 1198, No. 216, item 1367, No. 220, item 1414; 2009, No. 6, item 33, No. 22, item 120, No. 57, item 466, No. 72, item 619; 2010, No. 8, item 51, No. 81, item 531, No. 107, item 679, No. 167, item 1131, No. 75, item 398; 2011, No. 106, item 622, No. 112, item 654, No. 149, item 887, No. 152, item 897, No. 163, item 981, No. 171, item 1016, No. 207, item 1230, No. 222, item 1321, No. 227, item 1367, No. 232, item 1378)

## Chapter 1. Stamp Duty: Subject Matter

**Article 1.** 1. Stamp duty is chargeable on:

- 1) in individual matters falling within the scope of public administration:
  - a) performance of an official act, on notification or on request;
  - b) issuance of a certificate on request;
  - c) issuance of a permission (permit, concession);
- 2) submission of an instrument of power of attorney or procuration or of a copy, excerpt copy or reproduction thereof – in a matter falling within the scope of public administration or in judicial proceedings.

2. Stamp duty is also chargeable on the performance of an official act, issuance of a certificate or permission (permit) by a subject other than a government and self-government administration authority, in connection with the performance of tasks falling within the scope of public administration, and on submission to the said subject of an instrument of power of attorney or procuration or of a copy, excerpt copy or reproduction thereof.

**Article 2.** 1. Stamp duty is not chargeable on:

- 1) performance of an official act, issuance of a certificate and permission (permit, concession), or on submission of an instrument of power of attorney or procuration or of a copy, excerpt copy or reproduction thereof, in matters of:
  - a) child support, guardianship, curatorship and adoption;
  - b) social insurance, health insurance, structural pensions, reductions provided in special provisions for non-professional soldiers and persons undergoing substitute service and their families, as well as entitlements for the disabled persons and for persons to whom provisions on special entitlements for war veterans apply;
  - c) [this subparagraph is valid until 31 December 2011] welfare benefits, and in matters dealt with under the provisions on social aid and on welfare employment;