

ACT of 6 December 2008 ON EXCISE DUTY¹⁾

(Consolidated text: Dziennik Ustaw 2011, No. 108, item 626, with subsequent amendments: No. 120, item 690, No. 171, item 1016, No. 205, item 1208, No. 232, item 1378)

SECTION I. GENERAL PROVISIONS

Article 1. 1. This Act shall regulate the imposition of an excise duty, hereinafter referred to as “excise”, on excise goods and motor-cars and the organization of trading in excise goods and also the marking with excise stamps.

2. Excise shall form income of the State budget.

Article 2. 1. For the purpose of this Act, the following terms shall mean:

1) excise goods – energy products, electricity, alcoholic beverages and tobacco products specified in Schedule 1 hereto;

1a) coal products – the energy products specified in items 19 to 21 of Schedule 1 to the Act;

2) territory of the country – territory of the Republic of Poland;

3) territory of a Member State – the territory of the State to which, in accordance with Article 52 of the Treaty on European Union and Articles 349 and 355 of the Treaty on the Functioning of the European Union, these Treaties are applicable, with the exception of the territory of the country, provided that:

a) the following territories shall be treated as excluded from the territory of a Member State:

- the Canary Islands, subject to paragraph 2;
- the Overseas Departments of the Republic of France, subject to paragraph 3;
- the Åland Islands;
- the Channel Islands;
- territories covered by the scope of Article 355, paragraph 3 of the Treaty on the

Functioning of the European Union;

- the Island of Heligoland;
- the territory of Büsingen;
- Ceuta;
- Melilla;
- Livigno;
- Campione d’Italia;
- the Italian waters of Lake Lugano;

b) movements of excise goods:

– originating in or intended for the Principality of Monaco are treated as movements originating in or intended for the Republic of France;