

ACT
of 11 March 2004
ON GOODS AND SERVICES TAX

(Consolidated text: Dziennik Ustaw 2011, No. 177, item 1054)

SECTION I. GENERAL PROVISIONS

Article 1. 1. This Act shall regulate the imposition of goods and services tax.

2. Goods and services tax shall constitute income of the State budget.

Article 2. Whenever in the following provisions there is mention of:

1) territory of the country – this shall be understood as the territory of the Republic of Poland, subject to Article 2a;

2) Member State – this shall be understood as a Member State of the European Union;

3) territory of the European Union – this shall be understood as the territories of the Member States of the European Union, however for the purposes of the application of this Act:

a) the Duchy of Monaco shall be treated as the territory of the Republic of France, the Isle of Man shall be treated as the territory of the United Kingdom of Great Britain and Northern Ireland, sovereign areas of Akrotiri and Dhekelia shall be treated as the territory of the Republic of Cyprus;

b) the following territories of individual Member States shall be treated as excluded from the territory of the European Union:

– Helgoland island, Buesingen territory – from the Federal Republic of Germany;

– Ceuta, Melilla, the Canary Islands – from the Kingdom of Spain;

– Livigno, Campione d'Italia, the Italian part of Lake Lugano – from the Republic of Italy;

– the Overseas Departments of the Republic of France – from the Republic of France;

– Mount Athos – from the Republic of Greece,