

POLAND PLASTIC TAX

NEW AUTHORITY GUIDE

THOMSON REUTERS TAX RESEARCH

2024 MARCH CONTENT UPDATE #1

Introduction

This guide provides an explanation of the most recent changes made to ONESOURCE Indirect Tax Determination, designed to implement the new Poland Plastic Tax authority. This authority facilitates the calculation of the Plastic Tax within Poland.

The tax must be paid by entrepreneurs running a retail unit, wholesale trade unit or catering unit where certain single use plastic products are offered to the final purchaser.

Products that are part of the objective scope of the tax:

- beverage cups, including their lids and caps,
- food containers, including containers such as boxes, with or without lids, used to contain food that is:
 - a) intended for direct consumption, on-site or takeaway,
 - b) usually consumed directly from the container and
 - c) ready for consumption without further processing, such as preparation, cooking, or heating.

By default, the Poland Plastic Tax authority is deactivated. To use it, you will need to activate it. This document outlines the system updates and provides instructions on how to utilize the Poland Plastic Tax authority.

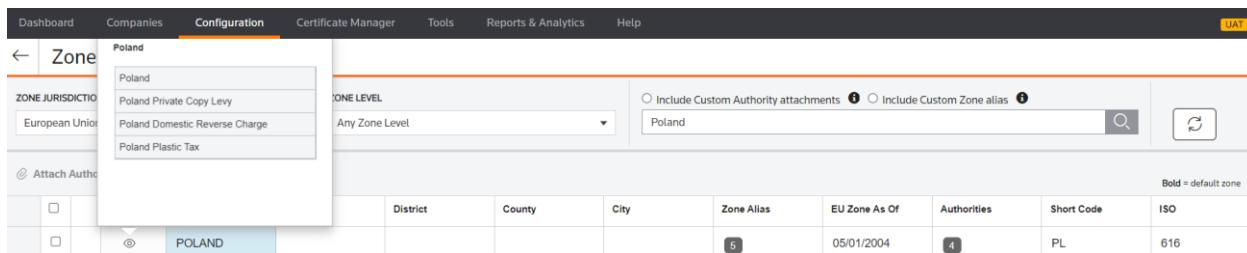
PART I - UPDATES TO DETERMINATION

Poland Plastic Tax

Zones

The authority of Poland Plastic Tax was created and attached to the zone of POLAND.

Select Configuration, then Poland Plastic Tax as the following image shows.



The screenshot shows the 'Configuration' tab selected in the top navigation bar. On the left, a sidebar titled 'Zone' lists 'Poland' and 'Poland Plastic Tax' under 'ZONE JURISDICTION'. The main panel shows a table with columns: District, County, City, Zone Alias, EU Zone As Of, Authorities, Short Code, and ISO. The 'Zone Alias' row for Poland Plastic Tax is highlighted, showing values: 5, 05/01/2004, 4, PL, and 616. A note at the bottom right of the table says 'Bold = default zone'.

Authority

The new authority was created with the following attributes:

ATTRIBUTE	VALUE
Authority Name	Poland Plastic Tax
Product Group	Harmonized
Tax Administration Level	Country
Effective Tax Level	Country
Authority Type	FEE
Registration Mask	<code>^(PL)?\s?\d{10}\$ ^PL)?\s?\d{3}-\d{2}-\d{2}-\d{3}\$ ^PL)?\s?\d{3}-\d{3}-\d{2}-\d{2}\$ ^EU ^IM</code>

Authority Options

The following authority options were added in the new authority effective 01/01/1901:

AUTHORITY OPTION	CONDITION	VALUE
CR - Registration Requirement	Both	Not Applicable
Filing Groups Goods	None	Yes
GS - Goods Reverse Charge	Not Applicable	Not Applicable
Intra-Company tax free sale - Goods	None	Yes
PRL - Parent Registration Lookup	None	No
Turn Off Authority	None	Yes

Logic Mapping

The following authority logic group was mapped in the new authority effective 01/01/1901:

AUTHORITY LOGIC GROUP	ORDER
WEE_PCL_Goods_JD	1

Fees

The following fees were added in the new authority effective 01/01/2024:

RATE CODE	FEE DESCRIPTION	Fee	UNIT OF MEASUREMENT
PLT1	Non-reusable plastic	PLN 0.20	each
PLT2	Non-reusable plastic	PLN 0.25	each

Rules

The following product rules with “End_Use” rule qualifiers were added in the new authority effective 01/01/2024:

PRODUCT GROUP	RULE ORDER	RATE CODE	RULE QUALIFIERS		
			ELEMENT	OPERATOR	VALUE
Harmonized	6999.9996	PLT1	LINE.END_USE	=	PLASTIC_TAX1
Harmonized	6959.9997	PLT1	LINE.END_USE	=	PLASTIC_TAX1
Non-Harmonized	7999.9999	PLT1	LINE.END_USE	=	PLASTIC_TAX1
Independent	8999.9998	PLT1	LINE.END_USE	=	PLASTIC_TAX1
Harmonized	6999.9998	PLT2	LINE.END_USE	=	PLASTIC_TAX2
Harmonized	6959.9999	PLT2	LINE.END_USE	=	PLASTIC_TAX2
Non-Harmonized	7999.9999	PLT2	LINE.END_USE	=	PLASTIC_TAX2
Independent	8999.9999	PLT2	LINE.END_USE	=	PLASTIC_TAX2

Poland

Contributing Authority Configuration

The Plastic Tax on Non-reusable Plastic Packaging is subject to the Value Added Tax.

In order for the VAT to be calculated on the fee, the authority of Poland Plastic Tax was added as a contributing authority to the authority of Poland, as shown in the following image:

Contributing Authorities					
ACTIONS		CONTRIBUTING AUTHORITIES		CURRENCY SPECIFICATIONS	
+ Add Contributing Authority View in Excel					
Actions	Contributing Authorities	Company	Data Provider Type	Active	Start Date
			All	All	MM/DD/YYYY
1	Poland Plastic Tax		Standard	YES	01/01/2024
2	Poland Private Copy Levy		Standard	YES	01/01/2009

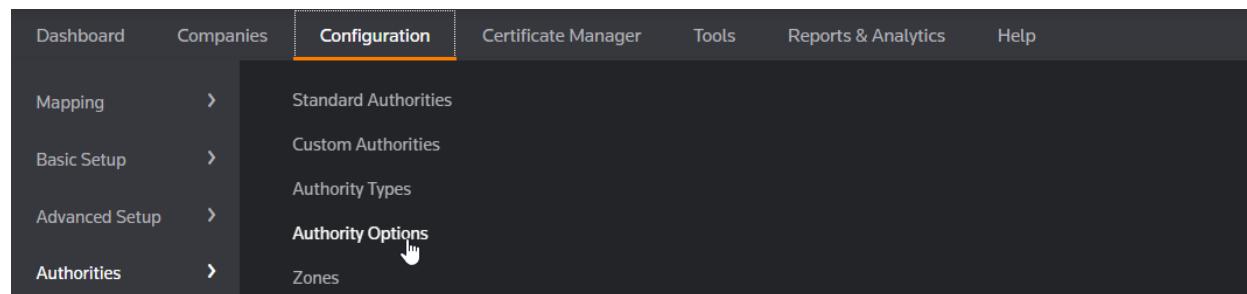
Rules

All rules within the Poland authority have been updated to reflect a change in the calculation method, i.e. 'Tax on Gross Amount' to 'Tax on Gross and Contributing Authorities'.

PART II – USING THE AUTHORITY

Turning On the Authority

By default, the Poland Plastic Tax authority is turned off. To activate it, navigate to the Authority Options section as the following image shows.



Filter and search for Poland Plastic Tax authority.

A screenshot of the Authority Options search interface. At the top, there is a back arrow and the text "Authority Options Standard". Below that is a "Collapse search" button. A message says "Create atleast 2 filters" and "One of them must be tax data type". There is a dropdown menu for "Authority" and a search bar with a placeholder "Type filter text and press enter". A "Search" button is to the right. At the bottom, there are two filter entries: "Filters: Tax data type: European Union - Poland" and "Authority: Poland Plastic Tax", each with a clear button. A "Clear All" button is also present.

Select the 'Turn Off Authority' option and click 'Edit.' Choose the company to which the changes should apply, and in the editable fields.

STANDARD CUSTOM

	Authority ^	Tax Admin. Level	Authority Type	Authority Option	Condition	Value	Start Date	End Date
1	<input type="checkbox"/> Poland Plastic Tax	Country	FEE	CR - Registration Require...	Both	Not Applicable	01/01/1901	
2	<input type="checkbox"/> Poland Plastic Tax	Country	FEE	Filing Groups Goods		Yes	01/01/1901	
3	<input type="checkbox"/> Poland Plastic Tax	Country	FEE	GS - Goods Reverse Charge	Not Applicable	Not Applicable	01/01/1901	
4	<input type="checkbox"/> Poland Plastic Tax	Country	FEE	Intra-Company tax free sal...		Yes	01/01/1901	
5	<input type="checkbox"/> Poland Plastic Tax	Country	FEE	PRL - Parent Registration ...		No	01/01/1901	
6	<input checked="" type="checkbox"/> Poland Plastic Tax	Country	FEE	Turn Off Authority		Yes	01/01/1901	

Select the value 'No' from the drop-down menu, with a start date of 01/01/2024 as shown in the following image.

Apply the following edits Editable

Authority ^	Authority Type	Authority Option	Condition (Required)	Value (Required)	Start Date (Required)	End Date
Poland Plastic Tax	FEE	Turn Off Authority		No	01/01/2024	

To the following records. This is a readonly data grid. Editable

	Authority ^	Authority Type	Authority Option	Condition	Value	Start Date	End Date
1	Poland Plastic Tax	FEE	Turn Off Authority		Yes	01/01/1901	

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PART III – TAX RESULTS EXAMPLES

Test 1: Domestic supply of the goods in Poland

WORKBENCH ELEMENTS	VALUES
Company Role	Seller
Transaction Type	Goods
Point of Title Transfer	In transit
Ship From Country	Poland
Ship To Country	Poland
Seller's Registration	PL1234567890
End_Use qualifier (line level)	PLASTIC_TAX1

Tax result details:

← 2024 March 1st Update - Poland Plastic Tax - Domestic purchase of goods Model Scenario		INTL Poland Test Company											
SCENARIO DETAILS	RESULTS	XML											
— Line 1	PLN	125.46	PLN										
Total Amount Gross Amount Effective% Exempt Amount Tax Amount													
— Line 1	PLN	125.46	PLN	100.00	25.4600	PLN	0.00	PLN	25.46				
CALCULATION BREAKDOWN				AUTHORITY MESSAGES	SYSTEM MESSAGES								
Zone	Authority	Invoice Description	Type	Dir	TT	IT	Fee	Rate%	Tax Amount				
Country: POLAND	Poland Plastic Tax	Poland Plastic Tax	CA				PLN 0.2000000000	0.0000%	PLN 2.00				
Country: POLAND	Poland	VAT	S	O				23.0000%	PLN 23.46				
CALCULATION BREAKDOWN				AUTHORITY MESSAGES	SYSTEM MESSAGES								
Rule Order	Authority	Message											
6959.9997	Poland Plastic Tax	CUSTAUTHSST1: Plastic Tax in Ship To location											
10000	Poland	EUSG4: Output VAT in Ship From location.											

Test 2: Import of goods to Poland

WORKBENCH ELEMENTS	VALUES
Company Role	Buyer
Transaction Type	Goods
Point of Title Transfer	In transit
Ship From Country	United Kingdom
Ship To Country	Poland
Buyer's Registration	PL1234567890
End_Use qualifier (line level)	PLASTIC_TAX2

Tax result details:

← 2024 March 1st Update - Poland Plastic Tax - Import of goods Model Scenario		INTL Poland Test Company	
SCENARIO DETAILS	RESULTS	XML	
		Total Amount	Gross Amount
— Line 1	PLN	102.50	PLN 100.00
Effective% 2.5000			
Exempt Amount 0.00			
Tax Amount 2.50			
CALCULATION BREAKDOWN AUTHORITY MESSAGES SYSTEM MESSAGES			
Zone	Authority	Invoice Description	Type
Country: POLAND	Poland Plastic Tax	Poland Plastic Tax	CA
Country: POLAND	Poland	VAT	IM
Country: POLAND	Poland	VAT	IM
CALCULATION BREAKDOWN AUTHORITY MESSAGES SYSTEM MESSAGES			
Rule Order	Authority	Message	
6959.9999	Poland Plastic Tax	CUSTAUTHB1: Plastic Tax in Ship To location	
10000	Poland	EUBG9: Import VAT in Ship To Location.	
10000	Poland	EUBG10: Recovery of import input VAT in Ship To location.	