

Voluntary Report – Voluntary - Public Distribution

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Report Number: PL2022-0002

Report Name: Poland Increases the Excise Tax on Alcohol

Country: Poland

Post: Warsaw

Report Category: Agriculture in the Economy, National Plan, Policy and Program Announcements, Agriculture in the News, Beverages, Wine

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Report Highlights:

On January 1, 2022, Poland implemented an amendment to the excise duty act on alcohol. The amendment increases the excise tax on alcohol by 10 percent and proposes the Excise Map, a schedule of additional excise tax increases of five percent each year during 2023-2027. The justification, according to the declaration of the Polish Ministry of Finance (PMF), is a concern for the health of Poles and discouraging them from drinking alcohol.

On January 1, 2022, the provisions of the amendment to the excise duty act were implemented in Poland. Its aim is to increase the excise tax on alcohol. The justification, according to the declaration of the PMF, is a concern for the health of Poles and an attempt to discourage them from drinking alcohol.

The amendment increases the excise tax on alcohol by 10 percent and proposes the Excise Map; a schedule of increases in excise tax rates by five percent each year from 2023-2027.

The Excise Map is a tool introduced in recent years by many European Union (EU) countries, including Germany and the Czech Republic. The PMF emphasizes that the rates for alcoholic beverages have been set at a similar level as in other EU countries.

Poland's Excise Duty rates as of January 1, 2022, are as follows:

- ethyl alcohol – 6,903 Polish Zloty (PLN) (\$1,721)/1 hl 100% vol.,
- beer – 9,43 PLN (\$2.35)/1 hl °Plato of the finished product,
- wine – 191 PLN (\$47.62)/1 hl of the finished product.

The PMF expects that prices in 2022 compared to 2021 should change in the following proportions:

Vodka 40 percent: tax increase on a bottle (0.5l) by approx. PLN 1.50 (\$0.37)

Wine: tax increase per bottle (0.75l) by approx. PLN 0.16 (\$0.04)

Beer: tax increase on a can (0.5l) by approx. PLN 0.06 (\$0.015)

Background: Excise Duty Rates in EU/Poland

The EU requires Member States – regarding the structure and rates of excise duty for excise goods – to apply the [minimum tax level for individual excise goods](#). However, Member States can always set and apply higher excise rates based on their own fiscal policies. As a result, there is a large differentiation of the fiscal burden amount for individual excise goods in the EU. Additionally – in order to fulfill the minimum tax level criterion – Poland (as with the other Member States that have not adopted the common currency) is obliged to do an annual review of the level of taxation on excise goods in relation to the euro-national currency exchange rate for a given year, and to the possible correction of excise duty rates.

Attachments:

No Attachments.