



# TAXES

---

# VAT

---

Currently, **in Poland**, the basic VAT rate is **23%**. In cases provided for by law, reduced rates of **0%**, **5%** and **8%** shall apply. The rate to be applied to a given good or service is determined by the so-called VAT matrix.

**In Ireland**, VAT is charged at every stage of sale where the cost of an item is increased. The current standard rate of VAT is **23%**

The VAT rates in the **UK** are **20%**, **5%** and **0%**.

# DUTY

---

The 27 Member States of the European Union, form the Customs Union.

The EU Customs Union means that:

- customs duties at internal borders between EU Member States have been abolished
- the same tariffs apply across the EU for goods imported from outside the EU
- the same rules of origin apply to products imported from outside the EU
- a common definition of customs value applies

In Northern Ireland, the rates of duty shall be calculated ad valorem. There is a possibility of obtaining exemptions from customs duties on imports into the UK. This mainly applies to goods imported into the UK on the terms of temporary importation for use within the EU.

# EXCISE

---

- ❖ In Poland, excise duty applies to: energy products, electricity, petroleum products, alcoholic beverages and ethyl alcohol, tobacco products, passenger cars.
- ❖ In Republic of Ireland excise duty is levied on mineral oil, tobacco and alcohol.
- ❖ In Northern Ireland, excise duties mainly apply to the following goods: alcohols, tobacco, crude oil and its derivatives

Each of them has a different rate.

# INCOME TAX

---

Direct tax covers income earned by legal persons. "PIT" is also the name of official documents made available **in Poland** by the **Ministry of Finance**, on which taxpayers submit tax returns on personal income tax.

**In Ireland**, the first part of your income, up to a certain amount, is **taxed at 20%**. This is known as the standard rate of tax and the amount that it applies to is known as the standard rate tax band. The remainder of your income is taxed at the higher rate of tax, **40% in 2021**

For the 2021/22 tax year, if you live in **England**, Wales or **Northern Ireland**, there are three marginal income tax bands – the **20%** basic rate, the **40%** higher rate and the 45% additional rate (also remember your personal allowance starts to shrink once earnings hit £100,000).



# Thank you for your attention.

---



**Fundusze  
Europejskie**  
Wiedza Edukacja Rozwój



Zespół Szkół nr 8 w Szczecinie

**Unia Europejska**  
Europejski Fundusz Społeczny

