



## Special sale goods and services

GTU1 – supply of alcoholic beverages

GTU2 – supply of fuel oil referred to in regulations of excise duty

GTU3 – supply of lubricating oils, plastic lubricants etc.

GTU4 – supply of tobacco products, dried tobacco, liquid for electric cigarettes and innovative products within the meaning of excise duty regulations

GTU5 – supply/sell of waste, waste products

GTU6 – supply of electronic devices and their part as well as materials for such devices

GTU7 – supply of vehicles and/or motor vehicles parts

GTU8 – supply of noble metals and common metals

GTU9 – Supply of medicines and medical devices -medicinal products and special purpose foods

GTU10 – Supply of buildings, structures and land

GTU11 – Services related to the greenhouse gas emission allowance

GTU12 – Intangible services –only in the area of consultancy, accounting, law, management, education or marketing, services related to head offices, advertising, market research and public opinion polling, services in the area of scientific research and development

GTU13 – Transport services and warehouse management services

Please note that not every goods or services widely described below will apply for additional marks. The mark is applicable based on the goods or service specific code indicated on the one of three lists which identifies the goods and services in the Polish VAT act. Hence, PKWiU 2015 (Polish Classification of Goods and Services), such act is applicable only for services mentioned in the marks below. CN(Combined Nomenclature) – applicable for goods below and PKWiU 2008 – currently applicable for goods and services from appendix 15 of Polish act which contains the list of goods and services subjected to mandatory split payment, however, currently Polish government began the legislation procedure which should eliminate the PKWiU 2008 from the list.