

**VAT – BUS**  
**International Bus and Coach Operators**

VAT on occasional passenger transports can be paid (only in PLN):

- **08.00 to 18.00 Mon.-Fri. at Oddział Celny „Port Lotniczy Wrocław –Strachowice” – Cargo in Wrocław, ul. Skarżyńskiego 36, tel. 071 353 77 21**
- **08.00 to 16.00 Mon.-Fri. at Oddział Celny I in Wrocław, ul. Karmelkowa 31, tel. 071 798 61 43**
- **07.00 to 17.00 Mon.-Fri. at Oddział Celny II in Wrocław, ul. Białowieska 1, tel. 071 350 66 04**
- **07.00 to 15.00 Mon.-Fri. at Oddział Celny in Legnica, ul. Pątnowska 50, tel. 076 723 4120, 076 723 4125(cash desk)**
- **07.00 to 14.00 Mon.-Fri. at Oddział Celny in Polkowice, ul. Krzywa 3, tel. 076 724 96 58, 076 724 96 37 (cash desk)**
- **07.00 to 19.00 Mon.-Fri. and 08.00 to 15.00 Sat. at Oddział Celny in Żarska Wieś, tel. 075 771 34 09**
- **07.30 to 13.30 Mon.-Fri. at Urząd Celny in Wałbrzych, ul. Ogrodowa 15 , tel. 074 648 84 36**
- **07.00 to 15.00 Mon.-Fri. at Oddział Celny in Wałbrzych, ul. Ludowa 63, tel. 074 648 84 69**
- **08.00 to 14.00 Mon.-Fri. at Oddział Celny in Jelenia Góra, ul. Cieplicka 128, tel. 075 645 72 05**

Payments can also be made by transfer to the bank account of Izba Celna we Wrocławiu, ul. Hercena 11, 50-950 Wrocław, no.:

**NBP O/O Wrocław**  
**23 1010 1674 0036 6522 3100 0000**

The transfer should include:

- name of payer
- title of payment: VAT–Bus
- period of stay in Poland
- number of passengers

**Legal basis:**

Regulation of the Minister of Finance of 28 nov. 2008 implementing the provisions of the Act on Value Added Tax (Dz. U. of 2008, no. 212, item 1336)

**Method of the tax assessment:**

The amount of the tax is assessed for each passenger as a product of the 7% rate and 285PLN, rounded off to the nearest whole zloty.

$$X * ( 7\% * 285 ) = Y$$

X – number of passengers

Y – amount of the tax due rounded off to the nearest whole zloty