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Report Highlights:

Poland is a European Union (EU) Member State and applies all EU regulations pertaining to imports of food and feed products. U.S. food and feed suppliers to Poland should verify with local importers and appropriate U.S. regulatory agencies regarding the most current local requirements prior to shipment.

Table of Contents:

Disclaimer

This report was prepared by U.S. Embassy Warsaw's Office of Agricultural Affairs (OAA) for U.S. exporters of domestic food and agricultural products. While every possible care has been taken in the preparation of this report, information provided may not be completely accurate, either because policies have changed since its preparation, or because clear and consistent information about these policies was not available. It is highly recommended that U.S. exporters verify the full set of import requirements with their foreign customers, who are normally best equipped to research such matters with local authorities, before any goods are shipped.

The following Food and Agricultural Import Regulations and Standards (FAIRS) Report should also read in conjunction with the 2022 EU FAIRS report prepared by the U.S. Mission to the EU's OAA. The EU FAIRS report is available on their webpage.

FINAL IMPORT APPROVAL OF ANY PRODUCTS IS SUBJECT TO THE IMPORTING COUNTRY'S RULES AND REGULATIONS AS INTERPRETED BY BORDER OFFICIALS AT THE TIME OF PRODUCT ENTRY.

Executive Summary

Poland is an EU Member State (MS) and applies all relevant EU regulations pertaining to food and feed imports. This report provides an overview of the general EU food and feed legislation currently in force, as well as national rules applied in the country. Polish regulations specify the competent authorities responsible to execute implemented EU provisions and perform official controls.

Poland uses national voluntary labeling schemes for a "Made-in-Poland" label as well as a "GMO-free" label. National guidelines were also set for voluntary "Lactose-free" labeling.

As of February 1, 2022, the Government of Poland (GOP) introduced measures under the "Anti-inflation Shield 2.0," including, among others, lowering the VAT rate from 5 to 0 percent for basic foods. The tax on sweetened beverages (drinks containing added sugar, sweeteners, caffeine, or taurine) and alcohol in small bottles introduced in 2021 was maintained.

In 2006 Poland passed legislation banning GE plant cultivation and use of animal feed containing ingredients enhanced through biotechnology. In practice, the ban on GE feed ingredients was postponed by the Polish Parliament several times. The Polish Parliament is proceeding with another suspension of the ban until January 1, 2024.

In 2022 the fees for import control by Veterianry Inspection, State Sanitary Inspection and Agricultural and Food Quality Inspection were amended.

U.S. food and feed suppliers to Poland should verify with local importers and appropriate U.S. regulatory agencies regarding the most current local requirements prior to shipment.

Section I. Food Laws:

Poland follows EU regulations governing food and agricultural imports specified within General Food Law EC/178/2002. The EU's General Food Law (GFL) establishes general standards and requirements which are harmonized by MSs at the national level. The GOP is responsible for ensuring that the entire food and agricultural value chain is compliant with EU regulations.

The GFL established the European Food Safety Authority (EFSA) as an independent body that provides scientific analysis regarding food safety to the European Commission (EC). EFSA coordinates risk assessments and identifies emerging food safety risks in the EU, conducts crisis management, and collects and publishes food safety data within MSs. EFSA resources are available to all MSs and to other countries which apply EU food safety standards. See here for more information.

EU food safety policy and action is concentrated in four main areas of protection:

- Food hygiene: food businesses, from farms to restaurants, must comply with EU food law, including those importing food to the EU.
- Animal health: sanitary controls and measures for pets, farmed animals and wildlife, monitor and manage diseases, and trace the movement of all farm animals.

- Plant health: detection and eradication of pests at an early stage prevents spreading and ensures healthy seeds.
- Contaminants and residues: monitoring keeps contaminants away from food and animal feed. Maximum acceptable limits apply to domestic and imported food and feed products.

The extensive EU laws cover the entire food production and processing chain within the EU, as well as imported and exported goods. Member States implement these harmonized standards and establish controls to enforce them. The EU audits the application and effectiveness of the laws and controls and provides training to the responsible EU and international authorities.

Current Polish Food Laws

On September 5, 2022, Poland announced the consolidated version of its 2006 Act on Food Safety and Nutrition (in Polish), which serves as the basis for Poland's regulatory framework for food safety and nutrition, including sanitation and hygiene, conditions applicable to food products, packaging and materials, and products that have contact with food. The Act is composed as follows:

- General provisions and definitions
- Sanitary and labeling requirements for food
- Foodstuffs and children feeding in educational establishments
- Materials and products intended for contact with food
- Hygiene requirements
- Official controls on food
- Institutional cooperation for food safety
- Liability for harms caused by foods
- Criminal provisions and penalties
- Amendments to provisions in force, transitional, and final provisions

The Act implements the provision of the EU's General Food Law into the Polish legal system.

Food Authorities in Poland

Poland's primary food safety and related regulatory bodies include:

The State Sanitary Inspection (*Państwowa Inspekcja Sanitarna* [PIS]) supervises food quality, materials, and products intended to come into contact with food. Food safety oversight (not including production establishments) is managed by inspectors from Sanitary Epidemiological Stations in their respective districts.

The Veterinary Inspection (*Inspekcja Weterynaryjna* [IW]) regulates animal health, food safety of products of animal origin, and international trade of food and feed products of animal origin.

The State Plant Health and Seed Inspection (*Państwowa Inspekcja Ochrony Roślin i Nasiennictwa* [PIORIN]) regulates plant health, international trade of plants and plant products, the application and production of agrochemicals, other plant-protection inputs, and seed trade.

The Agricultural and Food Quality Inspection (*Inspekcja Jakości Handlowej Artykułów Rolno-Spożywczych* [IJHARS]) reports to the Minister of Agriculture and performs all tasks specified in the Act of Commercial Quality of Agricultural Food Products, and other national and EU regulations including:

- Quality control of food in production and sales, including exported products
- Quality control of imported food products, including border control of these articles
- Evaluation and issuance of certificates of food quality
- Regulation of food storage and transportation conditions
- Coordination with officials in other countries, exchanges information and food samples

The Office of Competition and Consumer Protection (*Urząd Ochrony Konkurencji i Konsumentów* [UOKiK]) is the central antitrust and consumer protection authority. UOKiK regulates mergers to prevent monopolistic situations, or similarly, to dissolve cartels that negatively affect consumers.

Section II. Labeling Requirements:

General Requirements

The standard U.S. label fails to comply with EU labeling requirements. On December 13, 2014, the EU's "Food Information to Consumers (FIC)" Regulation 1169/2011 became applicable to all pre-packaged food and drink products marketed in the EU, including those imported from third countries. The mandatory nutrition declaration requirement introduced by the FIC regulation became applicable on December 13, 2016.

To assist food business operators in complying with the EU's food labeling rules, the European Commission, as well as several Member State authorities and EU food federations, have published guidance documents.

- European Commission: Notice on questions and answers on the application of Regulation 1169/2011 on the Provision of Food Information to Consumers (June 2018)
- European Commission: Infographic on the new labeling rules
- FoodDrink Europe (EU Food and Drink Industry Confederation): Guidance on the Provision of Food Information to Consumers

U.S. exporters are strongly advised to check for additional requirements with their importers.

In December 2020 the European Commission published a roadmap outlining its intention to advance a legislative proposal to revise Regulation (EU) 1169/2011. This revision will include:

- Harmonized mandatory front-of-pack nutrition labelling
- The setting of 'nutrient profiles' restricting the promotion (via nutrition and health claims) of foods that are high in fats, sugars, and/or salt
- The extension of mandatory origin or provenance indications to certain products
- A revision of the EU rules on date marking ('use by' and 'best before')

A legislative proposal is expected in the fourth quarter of 2022. For more information, please see the U.S. Mission to the EU's GAIN Report Commission Publishes Roadmap on the Upcoming Revision of Food Labeling Requirements.

Basic Laws on Food Labeling in Poland

In Poland, food labeling requirements are defined by:

- the Act of August 25, 2006, on the Food Safety and Nutrition (consolidated text: Polish Journal of Laws 2022, item 2132)

- the Act of December 21, 2000, on the Commercial Quality of Food Products (consolidated text: Polish Journal of Laws 2022, item 1688), and
- the Regulation of the Minister of Agriculture and Rural Development of 23 December 2014 on Labeling of the Specific Types of Foodstuffs (Polish Journal of Laws 2015, item 29, as amended)

Additional information pertaining to general EU food labeling requirements can be found in the 2022 USEU FAIRS report**.**

Compulsory Information on Labels
Article 9 of FIC Regulation 1169/2011 sets out the list of mandatory declarations on food and drink labels:

- Name of the food
- List of ingredients
- Allergens listed in Annex II
- Quantity of certain ingredients or category of ingredients
- Net quantity of the food
- Date of minimum durability or "use by date"
- Any special storage conditions and/or conditions of use
- Name of business and address of the food business operator under whose name the food is marketed. If that operator is not established in the EU, the name and address of the importer
- Country of origin or place of provenance in accordance with the provisions of Article 26
- Instructions for use where it would be difficult to make appropriate use of the food in the absence of such instructions
- Alcoholic strength by volume for beverages containing more than 1.2% by volume of alcohol
- Nutrition declaration

Poland follows EU rules, with the specification that compulsory information must appear **in Polish on a label (stickers are permitted)**. The label information has to be in line with Article 9 of FIC regulation 1169/2011 and must be marked in such a way that it is easily visible and clearly legible. Article 13 of the FIC regulation specifies that the minimum font size for printing mandatory information on food and drink labels is 1.2 millimeters.

In July 2022 the Polish Ministry of Agriculture and Rural Development (MARD) published a guide (in Polish) for small food producers containing basic information on food labeling.

Examples (in Polish) of the labels containing compulsory information for pork sausage, cheese, honey, strawberry jam, apple juice, and bread are available on the website of the Agricultural and Food Quality Inspection..

Labeling Irregularities
The most frequent and common irregularities in labeling found during store inspections by Polish authorities include:

- Mandatory label information presented using smaller font than specified in applicable regulations

- Lacking complete manufacturer identification, including physical address and/or contact information
- Incorrect ingredient information, including incomplete list of ingredients, lack of information on allergenic ingredients, food additives, overstatements in meat content, or ingredients not indicated in descending order
- No percentage of ingredients specification used in production, such as lack of hazelnuts content in "milk chocolate with hazelnuts"
- Providing misleading claims or information regarding composition or product method, such as using the term 'Bio' on non-organic products, or unsubstantiated claims that the product is environmentally friendly
- Using label graphic to suggest that a product is somehow different than it is
- No additional substance and no technological function provided in description, such as lack of technological features used in citric acid
- Improper use of the product name, such as "wine" in relation to fermented wine
- Lacking the name and qualitative characteristics (grade, size, sorting information) for horticultural products.

Other Specific Labeling:

Made-in-Poland Voluntary Labeling

As of January 1, 2017, new regulations on voluntary marking of foodstuffs with the words *"Produkt Polski" (Made in Poland) went into effect in Poland. Manufacturers can place the "Produkt Polski" logo on products prod*uced in Poland with the use of Polish raw materials and containing no more than 25 percent of components derived from imported ingredients (this percent does not include water content). Meat marketed with the "*Produkt Polski*" label should be derived from animals born in Poland and whose breeding and slaughter took place in Poland.

GMO-free Voluntary Labeling

The rules for labeling products as free from genetically modified organisms (GMOs) are set forth in the 2019 Law on the Labeling of Products Produced without the Use of Genetically Modified Organisms as GMO-free (consolidated text Polish Journal of Law 2021, item 763). GMO-free labeling is entirely voluntary and applies to the following product groups:

- Foods of plant origin, but only those that have genetically modified counterparts approved for the EU market that have been entered in the European Commission's register of genetically modified food and feed (i.e., corn, canola, soybeans, sugar beets, and cotton),
- Food of animal origin (e.g., meat, milk, eggs) obtained from animals or from animals fed with GMO-free feed during the grace period preceding its acquisition, and the feeding process of these animals was documented,
- Multi-ingredient food, all whose ingredients are products of animal and plant origin will meet the conditions specified for labeling them as GMO-free, representing at least 50 percent of the total weight of all ingredients at the time of use, not counting the weight of water used as an ingredient for production,
- Feed.

The law does not cover labeling as GMO-free seed, fertilizers, cosmetics, or crop protection products used in plant production.

In the case of food that contains, consists of, or was produced from GMOs listed in the GMO food and feed register, it is allowed to be labeled as GMO-free if the content of genetic modification in that GMO is no more than 0.1 percent, and the presence of GMOs in that food is accidental or technically unavoidable.

Lactose-Free Voluntary Labeling

Legal provisions in the area of food safety, both at the EU and national level, do not currently contain detailed requirements for labeling foodstuffs for general consumption with messages referring to the absence, low or reduced content of lactose (such as "lactose free", "does not contain lactose"). Provisions regarding allergens have been developed at European Union level only for the labeling of food with no or low gluten content. One of the important reasons for the lack of legal regulations on the lactose-free labeling is the high variability of individual lactose tolerances. Therefore, the use of the lactose-free claim should comply with the general food labeling requirements.

Following guidance from the State Sanitary Inspection, pursuant to Article 7 of EU Regulation 1169/2011, the information on food shall not be misleading, in particular as to the properties and composition of the food, by ascribing to the food an activity or properties that it does not possess, or by suggesting that the food has special properties, when in fact all similar foods have such properties, especially by specifically emphasizing the presence or absence of certain ingredients or nutrients. Therefore, highlighting information about the absence of lactose in a food by using messages such as "lactose-free" is only justified if the final product does not contain lactose, and if the consumer could expect the presence of lactose in a given product (for example in milk and dairy products in which lactose is normally present).

Bearing in mind the safety of food labeled as "lactose-free", food business operators placing such information in the labels, advertising or presentation of foodstuffs should have documentation confirming the absence of lactose. Confirmation that a given food does not contain lactose may be the implemented internal control procedure established by the establishment based on a risk assessment, as well as the results of laboratory tests of raw materials and/or products performed with the frequency set in the internal control procedure by the manufacturer who is responsible for food safety.

Due to the lack of regulations regarding the maximum lactose content in products labeled as "lactose-free", for this type of product, the lowest and safest possible value for the consumer should be taken, specifically, the value of 0.01 percent (10 milligram of lactose per 100 gram of product).

Medical/Health/Nutrition Claims

Regulation (EC) No. 1924/2006 concerning nutrition and health claims in food products applies to nutrition and health claims made in commercial communications, whether in the labeling, presentation or advertising of food intended for final consumers. This regulation also applies to food intended for restaurants, hospitals, schools, canteens, and similar mass catering institutions. The use of nutrition and health claims is voluntary and the responsibility for their use rests with the food business operator, who is obliged to provide all relevant information justifying the use of the claim during an official control.

Based on Regulation 1924/2006, the European Commission issues regulations and implementing decisions regarding, among other things, the authorization or rejection of individual claims. A

continuously updated list of approved (and rejected) health claims, along with the legal acts concerning the authorization/rejection of individual claims, can be found in the European Commission's register.

The provisions of Regulation No. 1924/2006 (recital 21 of the preamble) and Regulation No. 432/2012 (recital 9 of the preamble) provide for the possibility for food business operators to slightly modify the wording of health claims (so-called flexible wording). The purpose of the modification should be to make it easier for the consumer to understand the content of the claim, taking into account factors such as language and cultural differences, as well as the type of target population. However, the modified wording of the statement must not be misleading and reinforce the message (e.g., suggest treatment). It is recommended that the wording of the statement used by the trader should be as close as possible to the authorized one. Guidelines with a set of good practices for the use of flexible statement wording can be found on the State Sanitary Inspection's (PIS) website (in Polish).

Plant-based Meat and Dairy Alternatives

As regards the plant-based meat and dairy alternatives, Poland follows the EU rules. To date, there is no EU-harmonized definition of the terms "vegetarian" and "vegan" and no specific requirements for the labeling of plant-based meat and dairy alternatives. In July 2017, the European Court of Justice (ECJ) ruled that plant-based products cannot be labeled with dairy names such as "cheese," "butter" or "milk". The ECJ based its ruling on Regulation 1308/2013, which defines definitions and designations that may only be used for the marketing of dairy products. A list of exceptions for non-dairy products that may be labeled with reserved dairy names was established by Commission Decision 2010/791. Detailed information can be found in the 2022 EU FAIRS report.

Section III. Packaging and Container Regulations:

Size and Content

Council Directive 76/211/EEC specifies the maximum tolerable error between the actual content weight and the quantity indicated on the label. Directive 2007/45/EC abolished regulations on mandatory pack sizes at both EU and national levels. Under this Directive, only wine and spirits have defined package sizes, except for *shochu* bottled in Japan. Mandatory nominal quantities for wines and spirits are set out in the Annex to Directive 2007/45/EC.

Poland follows EU size and content regulations. Detailed information can be found in the 2022 EU FAIRS report.

Packaging Waste Management

Member States are required to reduce packaging waste and must introduce systems for reuse, recovery, and recycling of packaging materials. Council Directive 94/62/EC harmonizes national measures concerning the management of packaging and packaging waste and its impact on the environment. Commission Decision 97/129/EC regulates collection, reuse, and recovery, including recycling, a voluntary identification system for packaging. An overview of current EU packaging and related waste regulations is available on the EC's website.

Poland follows EU packaging waste management regulations. Detailed information can be found in the 2022 EU FAIRS report.

Reducing Packaging Related Waste
In May 2018 the European Commission proposed new rules to target the ten single use plastic products most often found on Europe's beaches and seas, as well as lost fishing gear. The ban of certain products could also affect food packaging. Some provisions of Directive (EU) 2019/904 to reduce the impact of certain plastic products on the environment, such as the ban on single-use plastics, went into effect on July 3, 2021. This was the deadline for MSs to transpose the directive into national laws, regulations, and administrative provisions. Other provisions in the Directive, such as the extended producer responsibility, will take effect by the end of 2024. In Poland, the transposition work is ongoing. Detailed information on reducing packaging-related waste can be found in the 2022 EU FAIRS report.

Materials in Contact with Food Products
Regulation 1935/2004 specifies the main requirements for all materials which come in contact with food products. It also establishes labeling and traceability requirements and the EFSA's authorization procedures. Annex I to Regulation 1935/2004 lists the group of materials that may be subject to specific measures, which may require additional steps and include lists of authorized substances and materials. A summary of EU and national legislation as well as guidance documents and contact information with regard to the submission of applications for authorization can be downloaded from the EC's website.
Detailed information on general EU regulations can be found in the 2022 EU FAIRS report.

Polish Regulations on Materials in Contact with Food Products
In Poland, EU provisions are directly applied, and the 2006 Act on Food Safety and Nutrition regulates the requirements for food-contact-material producing establishments in Poland and designates PIS as the competent authority to perform official controls.

In accordance with Article 55 of the 2006 Act on Food Safety and Nutrition, materials and articles intended to come into contact with food marketed in Poland must be labeled in Polish. Materials and products may additionally be labeled in other languages.

Section IV. Food Additive Regulations:

The EU's "Package on Food Improvement Agents" includes four Regulations: Regulation 1331/2008 (amended by Regulation (EU) 2019/1381 on the transparency and sustainability of the EU risk assessment in the food chain) establishes a common authorization procedure for food additives, food enzymes, and food flavorings, Regulation 1332/2008 on food enzymes, Regulation 1333/2008 on food additives and Regulation 1334/2008 on flavorings. Only additives included in the EU's positive list may be used in food products marketed in the EU. Inclusion in the EU positive list is based on a risk assessment by the European Food Safety Authority (EFSA).

Commission Implementing Regulation 234/2011 explains in detail how applications to update the EU positive lists should be drafted (content, data requirements, and presentation). EFSA then verifies the suitability of the data. It has also been adjusted by Commission Implementing Regulation (EU) 2020/1823 to accommodate the changes linked to Regulation (EU) 2019/1381 on the transparency and sustainability of the EU risk assessment in the food chain. These new provisions went into effect on March 27, 2021.

Annex II to Food Additives Regulation 1333/2008 lists all additives approved for use in foods and their conditions for use. The authorized uses of additives are listed according to the category of food to which they may be added. Annex I to regulation 1333/2008 lists the definitions of 26 different categories of food additives. Only additives included in the EU's positive list are authorized under specific conditions. An important difference from U.S. legislation is that the EU does not allow the use of flour beaching agents chlorine, bromates, and peroxides.

Annex III to Regulation 1333/2008 contains a second list of food additives approved for use in food ingredients such as other food additives, food enzymes, food flavorings, and nutrients. Commission Regulation 231/2012 sets out specifications for food additives listed in Annexes II and III. Member States may continue to prohibit the use of certain categories of food additives in traditional foods listed in Annex IV to regulation 1333/2008.

In 2016, EFSA completed a re-evaluation of EU-approved food colors. Annex V to Food Additives Regulation 1333/2008 requires foodstuffs containing the food colors sunset yellow (E110), quinoline yellow (E104), carmoisine (E122), allura red (E129), tartrazine (E102), and ponceau 4R (E124) to be labeled "may have an adverse effect on activity and attention in children".

On January 14, 2022, the European Commission adopted Commission Regulation (EU) 2022/63, which bans the use of Titanium dioxide (TiO2 also known as E171) as a food additive in food products. The six-month phasing out period started on February 7, 2022, when the Regulation entered into force. Foods containing titanium dioxide (E171) that are produced according to the rules applicable up until that date may continue to be sold in the market until August 7, 2022. After that date, they may remain on the market until their date of minimum durability or 'use by' date and from then a full ban applies.

The Commission's food additives database, together with its user guide, provides detailed information on the different food additives allowed in the EU. More information on the use of food additives can be obtained from the European Commission's website at https://ec.europa.eu/food/safety/food_improvement_agents/additives_en.

Poland follows EU food additive regulations. Detailed information on EU food additive regulations can be found in the 2022 EU FAIRS report.

Section V. Pesticide and Other Contaminants:

Plant Protection Products

Regulation 1107/2009 establishes rules for the authorization of plant protection products (PPPs). PPPs (*e.g.*, pesticides) must contain active substances approved on the active substances list as established under Commission Implementing Regulation (EU) No 540/2011 of May 25, 2011 and authorized for use in the EU.

Rules for marketing and using pesticides in Poland are regulated by the Law on Plant Protection Products of March 8, 2013 (consolidated text: Polish Journal of Laws of 2020, item 2097). Basic rules for the protection of plants against harmful organisms are available in the Act on Protection of Plant

against Harmful Organisms of 13 February 2020 (consolidated text: Polish Journal of Laws of 2022, item 2056).

Official Controls on Plant Protection Products (PPPs) and their Residues in Food
In Poland, PIORIN is the competent authority for supervision of marketing and use of PPPs in the field. As regards imported PPPs, the National Revenue Administration, in cooperation with PIORIN, is responsible for import controls.

PIS is responsible for official controls on residues of PPPs in food. A multi-annual residue control plan is in place. Samples are taken at all marketing stages, including at import. Pesticide residues form an integral part of the overall plan for official control of food. The plan specifies the number of samples to be taken by each district office of PIS, the commodities to be sampled, the scope of the laboratory analysis for the different commodities, and the analytical methods. The district offices of PIS and, for imports, the border officer of PIS, are responsible for inspections, sampling, and follow-up.

Official Controls on Contaminant Residues in Animal Products
IW is the competent authority for the control of residues in live animals and animal products. They draft (with the help of the National Veterinary Research Institute), approve, and supervise execution of the annual National Residue Control Plan (NRCP). On the basis of the NRCP, more detailed plans, tailored to each region, are prepared and distributed to the regional and border offices of IW. These plans contain details on the number of samples to be taken at district level, and the relevant matrix.

The border offices of IW are responsible for sampling food of animal origin imported from non-EU countries. They take official samples for residues and microbiological contamination. In 2021 there were 109 samples taken on imported products within the National Residue Control Plan.

Section VI. Other Requirements, Regulations, and Registration Measures:

On January 1, 2021, Poland's so-called "sugar tax" entered into force. While both foreign-owned and domestic companies are subject to the tax, U.S. companies operating in Poland pay most of these taxes because certain sugar-containing beverages (such as fruit juices and dairy-based drinks) produced primarily by Polish companies have been exempted. The tax applies to sweetened beverages (drinks containing added sugar, sweeteners, caffeine, or taurine) and alcohol in small bottles not exceeding 300 ml. The tax ranges from $0.14 to $0.31 per liter of product. Dietary supplements and infant formula are also exempt.

Poland applies a Value Added Tax (VAT) for agricultural and food products either imported or produced domestically. Poland's VAT ranges from 0 to 23 percent depending on the product's level of processing. However, on February 1, 2022, the GOP introduced measures under "Anti-inflation Shield 2.0" including, among other things, implementation of 0 percent VAT for basic foods. Foods covered by the "Anti-inflation Shield" include dairy, produce, meat, fish, fruits, vegetables, plant-based drinks, cereals, and bakery products. With approval from the European Commission, the GOP plans to extend the 0 percent VAT for basic foods beyond January 2023. A list of VAT rates applicable in Poland can be found here.

Poland also applies an excise tax, which is an indirect tax levied on certain goods including beer, wine, liquor, tobacco products, fuel, electricity, and cars. In Poland, the excise tax is harmonized with the EU tax levied on each product. Excise tax rates for certain products can be determined by individual MSs but cannot be lower than EU minimum levels.

Some excise products are subject to obligatory excise strips (e.g., bottle bandoliers), which need to be placed on individual product packaging. These regulations are obligatory for alcoholic beverages (except beer) and tobacco products. For bulk shipments of wine and spirits, excise bandoliers should be applied prior to entering the EU. Importers commonly supply U.S. shippers with excise bands to be put on products prior to shipping. Imported products must have excise tax stickers on them before entering Poland (based on a partial pre-payment). Once the product enters the country, the remainder of the tax must be paid. Exception to the above procedure occurs when, upon arriving at EU destination, products are stored in Customs bonded warehouses. In such a situation, bottle bandoliers need to be applied before products can be released from Customs bonded warehouse.

A list of excise duties applicable to alcoholic beverages and tobacco in EU can be found here.

Section VII. Other Specific Standards:

Dietary Supplements and Special Nutritional Products

Poland takes a stricter approach regarding dietary supplement labeling than other EU countries. Polish regulations require the term “dietary supplement” (*suplement diety*) to be used along with the brand name wherever the brand name is mentioned on the product label.
Detailed requirements regarding the composition and labeling of dietary supplements are specified in the Regulation of the Minister of Health of 9 October 2007 on the Composition and Labeling of Dietary Supplements (Polish Journal of Laws of 2018, item 1951, as amended). The provisions of this regulation state, inter alia, that dietary supplements placed on the market should labeled with the following information on the packaging:

- The phrase "dietary supplement"
- The names of the categories of nutrients or substances that characterize the product or an indication of the nature of these substances
- Recommended daily dose of the product
- A warning about not exceeding the recommended daily dose
- A statement that dietary supplements cannot be used as a substitute (replacement) for a varied diet

The content of vitamins and minerals, as well as other substances with a nutritional or other physiological effect, declared in the labeling should be given in terms of the daily portion of the product recommended by the manufacturer. Information on the content of vitamins and minerals should also be provided as a percentage of the nutrient reference values set out in point 1 of Part A of Annex XIII to Regulation (EU) No 1169/2011 of the European Parliament and of the Council on the provision of food information to consumers.

Pursuant to Article 29 (1) of the 2006 Act on Food Safety and Nutrition, dietary supplements and fortified foods are subject to notification to the Chief Sanitary Inspector of first marketing on the

territory of Poland. The Chief Sanitary Inspector maintains a register of products subject this notification.

Fortified Food Products
Pursuant to Article 28 of the 2006 Act on Food Safety and Nutrition, vitamins, minerals, or other substances with a nutritional or other physiological effect may be added to food products in accordance with the requirements set out in Regulation (EC) No 1925/2006 of the European Parliament and of the Council of 20 December 2006 on the addition of vitamins and minerals and certain other substances to foods. Vitamins and minerals may not be added to unprocessed foods (including, in particular, fruit, vegetables, meat, poultry, and fish) and beverages containing more than 1.2% alcohol by volume (except for certain derogated products).

In Poland, there is also the regulation of the Minister of Health of 16 September 2010 on Enriching Substances Added to Food (Polish Journal of Laws of 2010, item 1184). It specifies foodstuffs to which vitamins or minerals are obligatorily added and sets minimum and maximum levels of vitamins and minerals. If the fortified food product is marketed in another EU Member State, however, the requirements of this regulation do not apply.

Labeling of foodstuffs enriched with vitamins and/or minerals should include a nutrition declaration covering the following elements:

- Energy value
- Amount of fat
- Saturated fatty acids
- Carbohydrates
- Sugars
- Proteins
- Salt
- Total amount of vitamins and / or minerals present in the product after their addition

Imports of Bovine Genetics
Bovine genetic imports into Poland are based on requirements under European Parliament Animal Breeding Regulation 2016/1012, which establishes important requirements for zootechnical and genealogical conditions for breeding, international trade of EU breeding animals, hybrid breeding pigs, and germinal products thereof. In addition to EU regulations, U.S. exporters must follow Polish regulations on imported genetic material. The Polish regulation is based on the breeding law implemented in August 2007. Following an update of the EU's Animal Health Law, which entered into force on April 21, 2021, the EU has updated all required certificates for animals and products of animal origin. Models of the new certificates for bovine genetics were set in Commission Implementing Regulation 2021/403. As per Regulation 2021/403, veterinary certificates must accompany U.S. bovine semen shipments, along with documents confirming the breeding value of the bull. The transitional provisions of Regulation 2021/403 allowed for the continued use of the old certificates until March 15, 2022, provided that the certificates were signed before January 15, 2022.

Novel Foods
For more information on novel foods please see the State Sanitary Inspection's website. Information is available in Polish and refers to the European Commission's website.

Genetically Engineered (GE) Feed and Food
Since 2006 Poland has officially taken steps to make the country "GMO-free." Poland passed legislation banning GE plant cultivation and implemented a ban on the use of animal feed containing ingredients enhanced through biotechnology. In practice, the ban on GE feed ingredients has been postponed by the Polish Parliament several times. In 2020 the GOP postponed provisions of the 2006 Feed Act banning the use of GE feed ingredients for livestock, including U.S. soybean meal, until January 1, 2023. Currently, the Polish Parliament is proceeding with another suspension of the ban until January 1, 2024.

Poland follows EU rules on GE food. According to EU Regulation No 1829/2003, genetically engineered food and/or feed cannot be placed on the market unless they are covered by the EU authorization, and the conditions specified in the authorization are met. Official controls of genetically modified food are carried out by the State Sanitary Inspection authorities throughout the year. Controlled entities are mainly shops, wholesalers, production plants, as well as mass caterers which might use products that may be genetically engineered (i.e., establishments where soy protein is used). The tested products are mainly soybean, corn, and rice and their products, vegetables, meat and meat products, poultry, confectionery and pastries, and food concentrates. The scope of the control includes:

- Checking the correct labeling of foodstuffs
- Control of documentation accompanying foodstuffs
- Inspection of certificates attesting to the absence of unauthorized GE products - the requirement specified by decisions of the European Commission with regard to emergency measures taken in the event of detection of unauthorized GMOs in foodstuffs.

Since 2004 the Chief Sanitary Inspectorate has created an annual "food sampling plan for testing" as part of official food control and monitoring. In terms of controlling the presence of GE food, more than 600 samples are taken for testing every year, of which only a few are disqualified (approximately 1-2 percent), mainly due to a lack of proper labeling of products containing authorized GE products or due to the presence of unauthorized GE products. For example, samples of products containing corn, soybean or their derivatives, products labeled with the information "GMO-free" and imported potatoes, fruits, and vegetables (papaya, tomato, squash) are taken for testing. Non-compliance most often concerns products from the group of confectionery products (wafers with filling, awning cookies) and grains and flour products (linseed, flax seeds, rice noodles).

Traceability and Labeling of GE Foods
Regulation 1829/2003 (articles 12-13) regulates GE labeling for processed food products. The regulation does not require labeling for food products that are not food ingredients, such as processing aids. Meat, milk, or eggs obtained from animals fed with GE feed or treated with GE medicinal products do not require additional labeling. EU traceability rules require all business operators to keep detailed records for suppliers and buyers of GE products.

The need for proper labeling of GE food is aimed at ensuring that consumers can make an informed choice between genetically modified food and its conventional counterpart. In Poland, it is verified by PIS within the framework of official food controls.

At the level of the European Union, there are no regulations that would regulate the labeling of products of animal origin with information that genetically modified feed and/or genetically modified medicinal

products were or were not used during animal husbandry. So far, the labeling of food with information such as "GMO-free," "non-GMO," "made with (name of ingredient) non-GE," and any other term that may be similarly understood by the consumer has also not been regulated.

The aforementioned issues have been regulated in Poland at the national level in the Law on the Labeling of Products Produced without the Use of Genetically Modified Organisms as GMO-free. The law allows producers to voluntarily, in accordance with the law, label food and feed with graphic signs standardized throughout Poland. For more details, please check **Section II. Labeling Requirements.**

Low-level Presence (LLP)
On June 24, 2011, the EU adopted Commission Regulation 619/2011 which established an LLP tolerance of 0.1 percent for adventitious traces of non-EU-authorized GEs in feed imports.

Section VIII. Trademarks, Brand Names, and Intellectual Property Rights:

In the EU, trademarks can be registered at the national, regional, or EU levels. Trademarks registered at the national level are protected only in that MS. Applications must be submitted directly to the relevant national Intellectual Property (IP) office. For Poland it is the Patent Office .

Applications for the protection of a trademark in all EU MSs must be submitted to the EU Intellectual Property Office (EUIPO).

Section IX. Import Procedures:

When products enter the EU, they need to be declared to Customs Service according to their classification in the Combined Nomenclature (CN). The CN document is updated and published every year, and the latest version can be found on the European Commission's website.

Upon its accession to the European Union on May 1, 2004, Poland became part of the EU customs union, and the same import duty rates are applicable. Tariff rates are contained in the EU's Common External Tariff. Information on customs duty rates is available from the Integrated Tariff of the European Community (TARIC) database. The EU's on-line TARIC customs database can be consulted to look up commodity codes and relevant import duties. TARIC is a multilingual database covering all measures relating to tariff and trade legislation. A list of MS customs authorities can be found here.

Following guidance from the Polish National Revenue Administration, when importing goods into the customs territory of the European Union, the release for free circulation procedure applies. Once goods are cleared under this procedure, they obtain the customs status of Union goods and can be further freely traded within the European Union. The release for free circulation procedure is initiated based on a customs declaration. The following shall be attached to customs declarations in trade with countries outside the European Union:

- Commercial invoice
- Specification of goods or a goods list (if the invoice does not fulfill the role of a specification)

- Documents required for the application of preferential tariff arrangements in import (certificates of origin), if applicable
- Permits, licenses, or other documents if required in connection with the import of special types of goods
- Transport documents (bill of lading, CMR, air waybill, railway transport documents)
- Certificates or other documents that will be required due to the type of goods

The compliance with the procedure is required from the EU importer. More information (in Polish) on import procedures is available here.
Additional information on general EU import procedures can be found in the 2022 USEU FAIRS report.

Products Already on the EU Market
A Regulation on the mutual recognition of goods entered into force on April 19, 2020. Regulation 2019/515 replaces Regulation 764/2008 and provides mutual recognition of lawful goods marketed in one MS across the EU. It introduced a voluntary 'mutual recognition declaration' to demonstrate that their products are lawfully marketed in another EU market. More detailed information can be found on the EC's website.
Additional information on the EU mutual recognition procedures can be found in the 2022 USEU FAIRS report.

Import Control Procedures on Agricultural Products and Food
EU legislation requires goods imported in the EU or exported outside the EU to comply with a number of safety, health, and environmental rules, which protect consumers and the planet. It is the primary role of the officers of the Polish National Revenue Administration to check if goods entering or leaving the EU comply with all these rules. However, for imported food and agricultural goods other competent authorities are involved.

Food of Plant Origin and Food Contact Materials
The sanitary border control, performed by the State Sanitary Inspection, covers foods of non-animal origin and food contact materials classified under CN codes specified in the annex to the regulation of the Minister of Health (MOH) of 8 December 2011 on the list of goods subject to sanitary border control (Journal of Laws, item 1612). Border sanitary controls are carried out at border crossings by state border sanitary inspectors and at the place of destination of goods (at the importer's or recipient's premises) by district state sanitary inspectors or state border sanitary inspectors. Regulation of the MOH of September 24, 2007 (consolidated text: Polish Journal of Laws 2015, item 546, as amended) provides a list of border crossings through which food products and food packaging and contact materials (subject to the sanitary border control) may be introduced into the EU.

The manner and procedure of official food control by the State Sanitary Inspection (PIS) bodies are specified in Article 79-84 of the 2006 Act on Food Safety and Nutrition and in Article 43-46 and 65-72 of EU Regulation 2017/625 (Regulation on Official Controls). The person responsible for the import of the goods applies for inspection to PIS no later than 48 hours, and in the case of microbiologically unstable foodstuffs no later than 24 hours, before the planned import. The specimen of the application for the sanitary border control is specified in the Regulation of the Minister of Health of February 14, 2007 (Polish Journal of Law 2007, item 286) and available in bilingual (Polish-English) version here .

During the border control, the official authorities check the documentation of the goods, and the identification of the goods, additionally physical control may be carried out, including visual inspection of the goods. As part of physical control, samples for laboratory tests may also be taken. During the documentation control, the application for border sanitary control, commercial and batch identification documents as well as other documents, including, for example, the results of laboratory tests, are checked. Physical checks are carried out in the event of suspected non-compliance with health requirements, or when there are doubts as to the identification of the goods. As a result of the inspection, the competent authority of the State Sanitary Inspection issues a certificate confirming compliance with health requirements by the controlled goods, and based on the certificate, the customs authorities assign the relevant customs use.

Sanitary border control does not apply to goods that are imported in quantities that indicate their non-commercial nature, including those for research and experiments or for the purposes of promotion and advertising.

Products of Animal Origin
Veterinary border inspection is based on the Regulation (EU) 2017/625 of the European Parliament and of the Council of 15 March 2017 on official controls and other official activities performed to ensure the application of food and feed law, rules on animal health and welfare, plant health and PPPs. Commission Implementing Regulation (EU) 2019/1014 of 12 June 2019 details minimum requirements for border control posts. The contact information of Polish border control posts is available here (in Polish).

In accordance with Commission Implementing Regulation (EU) 2019/1013, the entity responsible for the consignment of animals or products, at least one working day in advance of the expected arrival of the consignment to the EU, pre-notifies the border veterinary officer at the border inspection post of first arrival to the EU. Importers shall give advance notification by completing and submitting the relevant part of the Common Health Entry Document (CHED) to the electronic system TRACES. The model of CHED for Products is set out in Annex II, Part 2, Section B to Commission Implementing Regulation (EU) 2019/1715.

General policies and procedures of veterinary border controls are available here (in Polish).

Labeling and Commercial Quality of Agricultural and Food Products
Certain imported agri-food products are subject to commercial quality control by IJHARS, in accordance with the Law of December 21, 2000 on Commercial Quality of Agri-Food Articles (referred to as the 2000 Law on Commercial Quality).

At the import stage, IJHARS inspectors control goods listed in the Regulation of the Minister of Agriculture and Rural Development of January 18, 2013 on the List of Agri-food Products Imported from Abroad and Their Minimum Quantities Subject to Commercial Quality Control. It includes, among other things, beef, pork, fish, dairy products, vegetables, nuts, and dried fruit. Thus, the minimum quantity of a product with a specific CN code indicated in the regulation in question refers to a specific size of a production batch.

Commercial quality control of agri-food products imported from a third country may be carried out at border crossings in accordance with the Regulation of the Minister of Agriculture and Rural Development of April 8, 2015, on the List of Border Crossings Where Commercial Quality Control of Agri-food Products Imported from Abroad Is Carried Out, as well as in branches or places designated in the territory of the Regional Inspector.

Inspection activities are aimed at determining the compliance of the goods with commercial quality regulations and the quality declaration submitted by the importer. The quality declaration is, for example, the product specification, quality certificate, information from the product label. Commercial quality control of goods imported from abroad includes at least one of the following:

- Verification of documents allowing identification of the agri-food product, quality certificates, laboratory test results, and other documents proving its commercial quality
- Checking the packaging, labeling, presentation of the article, and the conditions of its storage and transport
- Visual inspection of the agri-food product (visual inspection may include inspection of organoleptic characteristics)
- Taking samples and their evaluation or laboratory testing
- Determination of the quality class of the agri-food article

Detailed information about import control of commercial quality is available in Polish here

Section X. Trade Facilitation:

Advance Ruling

Business operators can obtain Binding Tariff Information (BTI) from customs authorities to get the proper product classification and relevant import duty. A BTI decision is legally binding in all the MSs. A BTI is valid from six to three years. All BTI decisions issued by MS customs authorities are entered into an EBTI-database. The customs value of a good is the CIF price at the European border derived from the product price found on the invoice and the transportation costs reflected in the airway bill or the bill of lading.

In Poland, applications for Binding Tariff Information (BTI) are submitted only in electronic form via the Platform for Electronic Tax and Customs Services (PUESC). In addition to the description of the goods in the application (box 9), sometimes it is necessary to attach additional documents containing supplementary information about the goods, allowing for unambiguous identification and determination of the appropriate code of the goods tariff nomenclature, and where possible, it will also be helpful to provide goods samples.

In the case of products from the group of agri-chemical goods, precise manufacturer's data on the raw material composition of the goods (up to 100 percent) and the technology of its production are necessary, as well as information on the use of the preparations, method of their dosing, type and size of packaging, value of the goods, test results, etc. If there is a need to conduct additional laboratory tests or expert opinions, the person applying for a BTI is required to pay (at the request of the Polish National

Revenue Administration) a specific amount of an advance to the indicated account to cover the costs of the tests.

In case a Polish importer (registered in Poland's Customs Economic Operators' Registration and Identification [EORI] database) wants to obtain a binding tariff information (BTI) from the Polish Customs Office, the procedure can take up to 120 days.

More information (in Polish) can be found here.

Additional information on EU advance rulings can be found in the 2022 USEU FAIRS report.

Other Trade Facilitation Measures
Poland's agricultural trade has been increasing over the years, supported by the 2004 EU accession as well as partnerships in free trade agreements that the EU has signed.

Poland, within an overall EU acceptance process, ratified the World Trade Organization's Trade Facilitation Agreement (TFA) on October 5, 2015.

Commission Implementing Regulation (EU) 2019/1715 of 30 September 2019 established rules for the information management system for official controls and border inspection systems components for products imported from non-EU countries. Since December 14, 2019, the TRACES system has used the Common Health Entry Document (CHED) for pre-notification and border inspection of imported products. Due to the lack of an agreement on electronic signatures, documents accompanying consignments via TRACES must also be printed on paper and signed by relevant U.S. authorities.

In Poland, border inspection should be completed within 24 hours from the moment of declaring the shipment for inspection. The duration of inspection may be extended pending any need to take and analyze product samples.

On May 1, 2019, Polish Customs Authorities activated the Automated Import System (AIS), which is an information system dedicated to handling customs declarations and statistical information. AIS involves the development of a paperless environment for handling operations related to goods brought into the customs territory of the EU. Documents required by the AIS system are specified in the Polish Regulation of the Minister of Finance of September 8, 2016 on Customs Declarations, the consolidated text of which was published in the Journal of Laws of 2022, item 1096 (in Polish), based on EU's regulations (EU) 2015/2447, (EU) 2016/341 and (EU) 2013/952.

Poland's switch to electronic documentation for customs clearance has improved clearance efficiency. All leading Polish importers work with private Customs Clearance Agents who subscribe to the Polish Customs online network, making the clearance process efficient. In general, Polish importers do not inform Post about administrative delays or problems with inspection of shipments at the border inspection posts. The most frequent issue in the customs clearance procedure is the lack of the appropriate HS code on documentation.

Inspection Fees
MARD and MOH, respectively, set border inspection fees for food and agricultural products.

Fees for border checks on the commercial quality of agri-food products were introduced as of January 1, 2021. Currently, importers are required to pay fees for the border control of the commercial quality of agri-food products, regardless of the result of this control. Control costs are calculated based on the Regulation of the Minister of Agriculture and Rural Development of November 8, 2022, on the Rates of Fees for Activities Carried Out as Part of the Commercial Quality Control of Agri-food Products (Polish Journal of Laws of 2022, item 2354). They include documentation control, access to the inspection place, collection of samples for testing, sample shipment, laboratory tests, and other activities related to the inspection of an agri-food product.

Fees related to veterinary border control were updated on August 11, 2022, and currently are based on the following legal acts:

- Fee for activities related to veterinary border control - in accordance with the price list set out in the Regulation of the Minister of Agriculture and Rural Development of July 29, 2022, on the Fee Rates for Activities Performed by the Veterinary Inspection (text in Polish Journal of Laws 2022, item 1672)
- Stamp duty in accordance with the Act of November 16, 2006 on Stamp Duty:
    - for issuing an administrative decision - in the amount of PLN 10 (Article 1 (1) (1) (a) and item 53 of Part I of the Annex to the Act)
    - on the power of attorney (submission of a document confirming the power of attorney or proxy, or a copy, excerpt or copy thereof) - in the amount of PLN 17 (art. 1 section 1 point 2 and part IV of the Annex to the Act)

Fees related to plant health border control are based on the following legal act: Regulation of the Minister of Agriculture and Rural Development of September 21, 2020 on the Fee Rates Charged by the State Plant Health and Seed Inspection Service (Polish Journal of Laws 2020, item 1771).

Fees related to sanitary border control are based on the following legal acts: Regulation of the Minister of Health of 24 July 2017 Amending the Regulation on Fees for Activities Performed by the State Sanitary Inspection authorities (as last amended Polish Journal of Laws 2022, item 1130).

Appendix I: Government Regulatory Key Agency Contacts

Ministry of Agriculture and Rural Development
Tel: (+48-22) 623 1510
https://www.gov.pl/web/rolnictwo
E-mail: kancelaria@minrol.gov.pl

Office of the Chief Veterinary Officer, General Veterinary Inspectorate
Tel.: (+48-22) 623 2203/2089
Fax: (+48-22) 623 1408
https://www.wetgiw.gov.pl/
E-mail: wet@wetgiw.gov.pl

Main Inspectorate of Plant Health and Seed Inspection
Tel: (+48-22) 652 9290/620 2824
http://piorin.gov.pl/

E-mail: gi@piorin.gov.pl

Inspectorate for Trade Quality Control of Agricultural Food Products
Tel: (+48-22) 623 2900
http://www.ijhars.gov.pl/
E-mail: sekretariat@ijhars.gov.pl

Chief Sanitary Inspectorate
Tel: (+48-22) 536 1302
https://www.gov.pl/web/gis
E-mail: inspektorat@sanepid.gov.pl

State Hygiene Office
Tel: (+48-22) 542 1328
https://www.pzh.gov.pl/
E-mail: pzh@pzh.gov.pl

For additional market access information and other related questions, please contact:
U.S. Embassy, Poland
United States Department of Agriculture/Foreign Agricultural Service
Regional Office of Agricultural Affairs (Covering Poland, Lithuania, Latvia, and Estonia)
Warsaw, Poland
Ph: +48 22 504 2336
Email: agwarsaw@state.gov

Attachments:

No Attachments