

# WIS FACT SHEET:

<b>OBJECTIVE:</b>	to issue a binding decision enabling taxpayers to apply VAT tax rates and ensure their protection.
<b>WIS ELEMENTS:</b>	<ul style="list-style-type: none"> <li>• goods description,</li> <li>• classification of goods (in CN Nomenclature),</li> <li>• indication of the appropriate VAT rate.</li> </ul>
<b>CONNECTED INSTRUMENTS:</b>	<ul style="list-style-type: none"> <li>• Binding Tariff Information (WIT) decision,</li> <li>• Binding Excise Information (WIA) decision,</li> <li>• tax ruling.</li> </ul> <p>You may make a reference to a Binding Tariff Information (WIT), Binding Excise Information (WIA) decisions or tax ruling that they hold.</p>
<b>WHO MAY APPLY FOR WIS?</b>	<ul style="list-style-type: none"> <li>• a taxpayer holding a tax identification number (NIP),</li> <li>• other entity that undertakes or wishes to undertake activities referred to in Article 42b section 1 item 2 of the VAT Act,</li> <li>• Contracting Party within the meaning of Public Procurement Law.</li> </ul>
<b>WHEN MAY I APPLY FOR WIS?</b>	Application may be made as of 1 November 2019. Decisions will become legally binding as of 1 April 2020.
<b>COMPETENT AUTHORITY:</b>	Director of the National Tax and Customs Information Office (KIS), at ul. Teodora Sixta 17, 43-300 Bielsko Biała.
<b>FEE:</b>	You need to pay PLN 40 for a single application. Single application may refer to only one good. Moreover, this amount may be increased by a cost of necessary tests and analyses required by the authority, and by PLN 17 if you decide to act through an agent. Application fee is fully refundable if you withdraw your application.
<b>LEAD TIME:</b>	Three (3) months as of the date of lodging the application. This period may be extended where any additional tests and analyses are required or the application is incomplete.
<b>APPEAL:</b>	You may lodge an appeal against the Binding Rate Information (WIS) within 14 calendar days, and make a complaint within 7 calendar days to if you receive a resolution instead of a decision.
<b>LEGAL PROTECTION:</b>	<p>WIS decision is legally binding for tax authorities. WIS decisions are transferable, which means that there is no single person that is legally entitled to it. If you have the same kind of good with the same characteristic you do not need to be a holder of the decision to use it. Decisions will be officially published in a dedicated database. Binding Rate Information (WIS) decisions will expire ex lege where respective VAT regulations are amended. WIS may be changed ex officio by the Director of National Tax and Customs Information Office (KIS). WIS may be also revoked or changed by the Director of National Revenue Administration (KAS).</p>

