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# Attachment 1

## VAT exempt activities - page 1 -3

## activities subject to 7%VAT page 3 - 9

### Appendix 1 LIST OF GOODS WHOSE SALE IS EXEMPT FROM TAX

Item	SWW Symbol	Name of Goods (Group of Goods)
1	231	Products of meat industry – Part 1 except for processed meat and offal products of slaughter animals, game and rabbits (SWW: 2316, 2317)
2	2322	By-products of slaughter and meat processing
3	233	Eggs and poultry products, except for canned products and cured poultry products (SWW: 2332-1, -3 and -4)
4	234	Products of fishing and processed fish except for canned products, preserved fish and other fishing raw materials (SWW: 2347)
5	2351	Dairy raw materials
6	2352	Milk processed industrially
7	2549-4	Standard honey
8	2822	Folk and artistic handicraft products certified by Polish art and ethnographic commissions except for products (SWW: 2822-11 to -13)
9	40	Products of field and meadow cultivation except for food products of plants of other climate zones (SWW: 4035)
10	41	Products of horticulture except for tropical fruits (SWW: 4133)
11	42	Products of farm breeding
12	43	Products of forestry and hunting

### Appendix 2 LIST OF SERVICES WHOSE PROVIDING IS EXEMPT FROM TAX

Item	KWIU Symbol	Name of Services
1	01.4	Services in the field of agriculture except for veterinary services
2		Deleted
3	02.02	Services in the field of forestry and logging
4	05.00.50	Services connected with fishery and fish culture
5	41.00.20	Services in the field of water distribution
6	ex 45.23.11, ex 45.23.12, ex 45.23.15, ex 45.34.21, ex 63.21.25	Services only in the field of maintenance of streets and squares within the cities

Item	KWiU Symbol	Name of Services
7	45.24.12	General construction work connected with constructing the dams, canals, irrigation canals and aqueducts
8	55.23.11	Services provided by campings for children
9	ex 55.23.15	Other short-period lodging services not classified otherwise, services only in the field of workers' hostels, dormitories, boarding schools, students' hostels
10	ex 60.2	Other land transport services, only in the field of: <ol style="list-style-type: none"> <li>1) passenger municipal transport</li> <li>2) taxi services</li> <li>3) horse cab services</li> <li>4) transport of postal matters</li> </ol>
11	ex 63.12	Services in the field of storing the goods except for services in the field of storing liquids and gases (KWiU: 63.12.12)
12	64.1	Postal and express mail services
13	Section J, 65-67	Financial agency services, except for: <ol style="list-style-type: none"> <li>1) deleted</li> <li>2) services consisting of giving things to be used for consideration</li> <li>3) pawn activity, except for services provided by banks</li> </ol>
14	70.20.11	Services in the field of rental or tenancy of the dwelling real estate being one's own property
15	70.32.11	Services in the field of administration of dwelling real estate, on order, including evaluation services
16	71.31	Services in the field of leasing the machines and equipment for agriculture
17	ex 72.40.10, ex 92.40.10	Services in the field of scientific, technical and economic information only
18	73	Research and development services
19	74.20.52	Services in the field of architectural landscape planning
20	74.30	Services in the field of technical testing and analyses, only tests of water, sewage, air and soil, assay services and measures services
21	74.70.15	Services in the field of cleaning furnaces and chimneys
22	75	Services in the field of public administration, national defence, social welfare provided by law
23	80	Services in the field of education
24	85	Services in the field of health protection and social welfare

Item	KWIU Symbol	Name of Services
25	90	Services in the field of sewage management and waste removal and management, sanitary and related services
26	ex 91	Services provided by member organisations, not classified otherwise, only statutory services
27	92	Services connected with recreation, culture and sports, except for services connected with video tapes and any advertising and promotional films (KWIU: ex 92.1 and ex 92.2)
28	93.01	Services in the field of washing and cleaning
29	93.03	Funeral, cremation and cemetery services
30	93.04	Services connected with the improvement of physical condition

NOTE: "ex" refers exclusively to a given product or service from a given group

### Appendix 3

#### LIST OF GOODS AND SERVICES WHOSE SALE OR PROVISION IS LIABLE TO 7 PER CENT TAX RATE

Item	SW/KWIU Symbol	Name of Goods or Services (Groups of Goods or Services)
<b>I. Goods Connected with Agriculture and Forestry</b>		
1	0281-2	Peat and peat products for agricultural purposes
2	0644	Farm implements and yard equipment for gardening and fruit growing
3	082	Machines, equipment and tools for agriculture and forestry
4	1026-6	Farm tractor trailers
5	1031-1, -2	Single-axle and double-axle wheeled farm tractors
6	123, 1431, 1432	Chemical fertilizers, chemical components of feed, and lime, calcium, calcium/magnesium, fertilizers
7	1246	Pesticides
8	1416-33	Dolomite powder
9	1418-33	Feed chalk
10	2449-1, 26	Feed brewing, industrial feed and utilization products
<b>II. Goods Connected with Health Protection</b>		
11	0965-2	Eyeglasses
12	0973-111	Medical hollow needles, medical syringes
13	0973-231, 0979-3	Sphygmomanometers and their components

Item	SW/KWIU Symbol	Name of Goods or Services (Groups of Goods or Services)
14	1022-99	FIAT 126 cars originally adapted for the disabled
15	1153-91	Hearing aids
16	1219	Products of health resorts (except mineral beverages)
17	1335-321	Diagnostic X-ray films
18	134, 1354	Pharmaceutical products
19	1369-7, 1376	Plastic medical, sanitary and veterinary articles, rubber medical and sanitary articles
20	1829-42	Packaged cellucotton
21		Hygienic liners (SWW: 1829-496), bed liners (napkins and panty-liners) for bedridden patients
22	2017-11	Medical knitting articles
23	2025	Textile dressing articles
24	2885	Orthopaedic, rehabilitation and prosthetic articles and wheeled chairs'
25		Devices for writing and reading texts in Braille's system
<b>III. Food Products</b>		
26	23	Food industry products - Part I, except for the goods exempt from tax (Appendix 1)
27	24	Food industry products - Part II, except for the products of spirit and yeast industry (SWW: 244), wine products (SWW: 247) and brewing industry products (SWW: 248)
28	25	Food industry products - Part III, except durable confectionary (SWW: 251) spices and baking additives (SWW: 2524), mineral water and other non-alcoholic beverages (SWW: 253), vinegar, mustard and edible acids (SWW: 2541), natural stimulants and their extracts (SWW: 2543), tobacco and tobacco products (SWW: 255)
<b>IV. Goods for Children</b>		
29	0675-68	Common ice skates for children
30	1043-5	Bicycles and vehicles for children
31	1043-8	Prams
32	1136-69	Baby bottle warmers
33	1324-321, -332, -333, -62	Pure and vitamin-enriched oils, talc, powders and lotions for children up to 3 years old
34	2012-1 to -3	Outdoor knitwear for children up to 11
35	2013-1 to -3	Indoor knitwear for children up to 11
36	2014-1 to -3	Knitted underwear for children up to 11

Item	SW/KWIU Symbol	Name of Goods or Services (Groups of Goods or Services)
37	2015-1 to -3	Knitted caps for children up to 11
38	2016-2, -51, 91	Fancy knitwear for children
39	2019-1 to -3	Hosiery for children up to 11
40	2112-1 to -3 2113-1 to -3 2114-1 to -3 2115-1 to -3,	Outdoor and indoor clothes, underwear and caps for children aged up to 11
41	2116-21, -51 to -53	Fancy clothing made of fabric for children
42	2181-11	Baby's short clothes
43	1825, 2883-11, -16 -21, -35, -41, -43 to -46, -91, -92, -995, -996, 2884	School stationery, school utensils, teaching aids development and specialist school and kindergarten equipment
44	1749-2	Playground facilities made of wood
45	282	Toys and games
46	2272-4	Non-leather school satchels
47	irrespective of SWW symbol	Children's footwear of all kinds and ice skating boots up to 23 cm long
48		Children's skis up to 120 cm, bindings and sticks for such skis
49	irrespective of SWW symbol	Sledges for children
50		Cotton napkin fabrics, napkins, bottles, waterproof sheets and teethingers for babies
51		Furniture for children up to 7
52		Uniforms and accessories for junior scouts ("zuchy") and scouts
<b>V. Other Goods</b>		
53	1371-8, -9	Repaired and retreaded tyres
54	1779-94	Sawdust briquets
55	2711	Press publications
56	2712	Book publications
57	2713-11, -12	Music scores, maps
58	2811, 2812	Musical instruments, parts for musical instruments and musical accessories

<b>Item</b>	<b>SW/KWiU Symbol</b>	<b>Name of Goods or Services (Groups of Goods or Services)</b>
<b>VI. Services</b>		
59	11.20.11, 74.20.7	Drilling services connected with extraction of petroleum and natural gas and scientific and technical consulting connected with engineering problems, only in the field of: 1) geological services 2) surveying/mapping services, except services taxed at the rate of 0%
60	ex 33.10.92	Repair and maintenance services for SWW2885 products
61	ex 52.74.13	Repair services for hearing aids
62	55	Hotel and restaurant services except for: 1) services provided by campings for children (KWiU: 55.23.11) 2) services of workers' hostels, dormitories, boarding schools, students' hostels (KWiU:ex 55.23.15) 3) selling alcoholic beverages exceeding 1.5% alcohol content 4) selling coffee and tea (with additions), non-alcoholic carbonated beverages, mineral water and selling other unprocessed goods taxed at the rate of 22%
63	60.10.1	Services in the field of intercity railway passenger transport
64	60.21	Other services in the field of scheduled surface passenger transport, except for municipal transport
65	60.22.11	Services in the field of renting motorcars with drivers
66	60.23	Other surface passenger transport services, except for horse cabs (KWiU: ex 60.23.13)
67	61.10.1	Sea and costal passenger transport services
68	61.20.1	Inland water passenger transport services
69	61.20.3	Services in the field of leasing inland vessels together with crew; services in the field of inland water towing and pushing
70	62.10.1	Scheduled air passenger services
71	62.20.1	Non-scheduled air passenger services
72	ex 62.20.3	Services in the field of leasing the means of air transport with crew, only in the field of passenger air transport means
73	63.3	Travel agency and guidance services not classified otherwise, except for such agency services like the sale of tickets, lodging, and complex excursion programs

**Appendix 5**  
**LIST OF BUILDING MATERIALS AND CONSTRUCTION SERVICES**  
**(WORK) WHOSE SALE IS LIABLE TO 7 PER CENT TAX RATE**

Item	SWW Symbol	Name of Goods (Groups of Goods)
1	0245-5	Petroleum asphalts
2	045-1	Medium bars and sections
3	0455	Light bars and sections
4	046	Steel tubes
5	047	Cold-rolled sheets, coated sheets and other metallurgically processed products
6	0491	Iron and steel industry products made of waste material
7	0552	Rolled aluminium/aluminium alloy products
8	0561-14	Copper tubes and copper/copper alloy fittings for water supply systems
9	0614-1 to -6	Casting products of cast iron except for fittings
10	0615 0615-1 0615-21, -51, -61 0615-22, -52, -62 0615-24, -54, -64	Industrial metal fittings: - grey cast iron fittings - gate valves  - valves  - throttles
11	0616-1	Metal fixtures for domestic networks
12	0617-1	Nonferrous metal fittings for central heating systems
13	0622-33	Pre-insulated steel cylindrical constructions
14	0623-1	Steel tank constructions - only heat exchangers and equalizing vessels for central heating systems and hot water networks, hot water storage tanks, tanks for sewage treatment plants
15	0624	Building aluminium elements and units
16	0625	Building steel elements and units (building metal work)
17	0627	Light steel constructions for furnishing livestock buildings
18	0629-42 -43, -492	Steel structures of small buildings, structural members of concrete reinforcements, structural members made of coated steel sheet and/or plate
19	0651-16	Prestressed strands and wires
20	0654-1 to -4	Metal furniture
21	0655-561 to -566	Metal containers for waste
22	0656-321	Metal sheet radiators for central heating systems
23	0656-51	Sanitary enamelled steel fixtures and fittings

<b>Item</b>	<b>SWW Symbol</b>	<b>Name of Goods (Groups of Goods)</b>
24	0656-71	Sanitary stainless steel fixtures and fittings
25	0672-11, -12, -2	Gas kitchen stoves, heating stoves, preheaters,
26	0711-5	Heating boilers
27	0719	Assemblies and elements of power generating machines and installations except for assemblies and parts of piston engines (SWW: 0719-7)
28	0871-91	Hydrophores
29	0912-111	Temperature controllers
30	0915-52	Membrane regulators
31	0918-13	Heating control system elements
32	091	Control means, only units and systems for controlling heat supply and for remote control of heating system operation, as well as elements for those units
33	0941-42	Alternating current electricity meters
34	0943-71, -73	Water meters and gas-meters
35	0945-12, -19	Heat meters and other devices for measuring heat quantity (cost dividers)
36	1114-11, -13, -17	Prefabricated indoor/outdoor high-voltage switchgears and prefabricated distribution transformer stations with built-in transformers
37	1115-1	Low-voltage switch gear/control equipment
38	1115-281, -282	Low-voltage fuse-bases and cartridges
39	1119-41, -51	Components for prefabricated high-voltage switchgear equipment and components for low-voltage switchgear/control equipment
40	1121-35, -45	Overhead bare aluminium and steel-aluminium conductors
41	1123-1, -2, -3	Power armoured conductors and plain conductors
42	1126	Power cables
43	1133-11, -14, -17, -25, -41	Lighting fittings
44	1136-11	Electric kitchen ovens (except for microwave ones)
45	1136-6	Water heating devices
46	1336-433, -444, -53	Building adhesives
47	1361-332	Foamed polystyrene panels
48	1361-36, -376	Polyurethane panels and polyurethane blocks
49	1363	Plastic pipes and fittings
50	1366	Building plastic products (except for 1365-45, -46, 47 and -8)
51	1411	Building aggregate (except for blast furnace slag aggregate)

Item	SWW Symbol	Name of Goods (Groups of Goods)
52	1413-911, -913, -915, -921, -922	Building stone elementss and materials
53	1421	Cement clinker
54	1422	Cement
55	1431	Lime
56	1433	Gypsum binders
57	1434	Plaster wall elements
58	1435	Plaster ceiling elements
59	1436	Other plaster elements
60	144	Building ceramic materials (including lime-sand and lime-slag ones)
61	145	Concrete products
62	146	Building insulating and asbestos-cement materials
63	1484, 1485	Mortars and plasters (except for refractory ones), mineral-bituminous mixes
64	151	Architectural glass
65	1623	Sewage and sanitary stoneware
66	1624	Building stoneware
67	1632	Sanitary ceramics
68	1639-1	Wall glazed ceramic tiles including profiled ones
69	1715	Wood floor materials
70	1733	Door and window woodwork (except for ship woodwork)
71	1735-11, -12	Sets of components of detached/row apartment buildings made of wood and wood base materials
72	1829-91	Wallpapers
73		Services and work connected with current maintenance of houses and their infrastructure
74		Services and building work connected with construction, repairs and current maintenance of waste dumps
75		Services relating to special construction work in used buildings and services (work) connected with building of reclamation systems, flood and spray irrigation systems
76		Building, repairs and current maintenance of buildings for the purposes of: 1) collective periodic accommodation, except tourist buildings (KOB 12) 2) science, education and upbringing (KOB 13) 3) culture and art, radio and television and church buildings (KOB 14) 4) health protection and social welfare (KOB 15)
76		5) physical culture, tourism and recreation (KOB 16), 6) public utility - others (KOB 18) 7) living accommodation and public utility - provisional (KOB 19)