

A long-exposure photograph of a city street at night. The image shows multiple lanes of traffic with light trails from cars and streetlights. In the background, there are several multi-story apartment buildings with many lit windows, creating a warm, yellow glow. The overall scene is a busy urban environment.

CONTROL SYSTEM OF CIRCULATION OF COMMODITIES ON PUBLIC ROADS (SENT) FOR POLAND

04-04-17



CLECAT

European association for forwarding,
transport, logistics and customs services

- Polish VAT Authority will be allowed to track selected types of goods transported to / from / via and in Poland
- The purpose of the regulation is to curb chain VAT fraud

- Road transport of certain categories of goods between entities conducting business (B2B),
- Road part of transport for domestic, inbound, outbound, and transit.
Consequently applies in special cases for Air, Ocean and MMS businesses
(road part of transportation on Polish territory)
- Exceptions: transport under other control systems: customs, transit (NCTS) or excise control system (EMCS)

OBLIGATIONS OF THE PARTIES (INBOUND TO POLAND)

- **Consignee:**

- Before entrance on PL territory:
 - Notify the SENT system
 - Get the application number (SENT number and SENT Carrier key)
 - Pass it to the Carrier

→ Notification must contain information about sender (+VAT number), consignee (+VAT number), delivery address, data concerning goods: description, CN (TARIC) number , quantity, gross weight of the goods

- After delivery: confirmation of delivery or delivery refusal (partial or complete)

- **Carrier:**

- Before the entrance on PL territory:
 - Adjust SENT with Carrier data (+VAT number; + license number), vehicle license plates, date and place of entry to Poland, place of delivery, planned date of delivery, waybill number.

OBLIGATIONS OF THE PARTIES (OUTBOUND FROM POLAND)

- **Shipper:**

- Notify the SENT and get the application number (SENT reference number and SENT Carrier key)
- Pass it to the Carrier (Driver)

→ Notification must contain information about: planned date of departure , shipper (+VAT number), consignee (+VAT number), pickup address, data concerning goods : description, CN (TARIC) number , quantity, gross weight of the goods

- **Carrier:**

- Before departure:
 - Adjust SENT with information about Carrier data (+VAT number; + license number), vehicle license plates, actual date of departure, planned date and place of crossing the border, waybill number

- Carrier:
 - Before entrance on PL territory
 - Notify the SENT system and get the application number (SENT number)
- Notification must contain information about: shipper, consignee, data concerning goods: description, CN (TARIC) number , quantity, gross weight of the goods, date and place of entrance and planned date and place of departure from PL territory, Carrier data (+VAT number; + license number), vehicle license plates, waybill number

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PENALTIES

- Fines applicable from the **1st of May 2017**
- Fines can be applied on each operator:
 - **Sender, consignee:** – notification (registration) missing – 46% of the net value of goods, not less than **20.000 PLN** (app. 4.670€)
 - **Carrier :**
 - 1. Notification (registration) missing or misdeclaration of data regarding goods - **20.000 zloties**
 - 2. failing to supplement the notification (registration) – **5.000 zloties**
 - **Sender, consignee, carrier:** Failing to update data declared in notification (registration) or misdeclaration of data other than referring to goods – **10.000 zloties** (app. 2335€)
 - **Driver** – notification (registration) missing - **5.000 – 7.500 zloties** (app. 1170 – 1750€)

- Act adopted by the Parliament on 10 February 2017
- The President signed the Law on 31 March 2017
- Publication in Official Journal on 3 April 2017
- **Entry into force: 17 April 2017**
→ 14 days after publication
- Legislative proposal extending the list of goods covered (rapeseed oil for instance) currently discussed