

CITY OFFICE OF KRAKOW	Service sheet / external procedure no. SA-7
	Proceedings regarding fees for the use of permits for the sale of alcoholic beverages
<p>1. Handle the matter electronically Yes, through the E-PUAP platform.</p> <p>2. Appendices Declaration on the value of the sales of alcoholic beverages.</p> <p>3. Sign language version Not applicable.</p> <p>4. Matter handled by Administrative Affairs Department. Trade Department of Alcoholic Beverages, 10 Powstania Warszawskiego 10</p> <p>5. Documents from the Applicant (client) 5.1. Declaration - the declaration form constitutes an attachment to this service card. 5.2. Determine the date of the commencement of activities - for entrepreneurs starting activities. 5.3 Power of attorney - for appointing a proxy together with a confirmation of the payment of stamp duty or notary's power of attorney.</p> <p>6. Fees 6.1. Basic annual fee for: <ul style="list-style-type: none"> – a permit to sell drinks up to 4.5% alcohol and beer is PLN 525, – a permit to sell alcohol above 4.5% to 18% alcohol except beer is PLN 525, – a permit to sell alcohol above 18% alcohol is PLN 2,100. 6.2. The above fee is increased if: <ul style="list-style-type: none"> – the annual value of the sales of alcoholic beverages in the previous year exceeded PLN 37,500 for alcoholic beverages containing up to 4.5% alcohol and beer and amounts to 1.4% of the total gross value of sales of the drinks, the annual value of the sales of alcoholic beverages in the previous year exceeded PLN 37,500 for alcoholic beverages containing more than 4.5% to 18% alcohol except beer and amounts to 1.4% of the total gross sales value of the drinks, – the annual value of the sales of alcoholic beverages in the previous year exceeded PLN 77,000 for alcoholic beverages containing more than 18% alcohol and amounts to 2.7% of the total gross sales value of the drinks. <p>In the year of being granted the permit, the fee shall be made in an amount proportional to the period of validity of the permit.</p> <p>Payments for the use of permits for the sale of alcoholic beverages can be made at the cash office of the City Office or to the following account:</p> </p>	

CITY OFFICE OF KRAKOW
Department of Taxes and Fees
10 Powstania Warszawskiego

PKO BP 90 1020 2892 0000 5802 0590 0990

7. Form of consideration.

7.1. Decision determining the value of the fee.

8. Time of consideration

8.1. By January 31, May 31 and September 30 of a given year.

8.2. For entrepreneurs starting their business - a deadline according to the date of issue of the permit.

9. Documents obtained in the proceedings

Not applicable.

10. Appeal procedure.

10.1. The decision of the President of the City of Krakow can be appealed to the Local Government Appeal Board in Krakow (10 Lea Street, 30-048 Krakow) via the Mayor of the City of Krakow - Administrative Affairs Department of the Krakow City Office (10 Powstania Warszawskiego Avenue, 31-541 Krakow) - within 14 days of the receipt of it.

10.2. During the time limit for lodging an appeal, a party may waive the right to appeal. On the day of delivering a statement of the waiver of the right to appeal to the administrative body, the decision becomes final and legitimate.

11. Legal basis.

11.1. Art. 11¹ of the Act of 26 October 1982 on upbringing in sobriety and counteracting alcoholism (unified text, Journal of 2018, item 2137, as amended)

11.2. Art. 60 point 7, art. 61 and art. 67 of the Act of 27 August 2009 on Polish language (unified text Journal of Laws of 2019, item 869).

11.3. Article 104 § 1 of the Act of 14 June 1960 Code of Administrative Procedure (unified text, Journal of Laws of 2018, item 2096, as amended).

11.4. Act of 16 November 2006 on Stamp Duty (unified text, Journal of Laws of 2019, item 1000).

12. Additional information for the client

12.1. An entrepreneur conducting the sale of alcoholic beverages should submit by January 31 each year a statement on the value of the sales of alcoholic beverages in the previous year and pay an annual fee for using the permit - once by January 31 or in three instalments: by January 31, May 31 and 30 September of a given year.

12.2. In the event of a payment to the account indicated above, please provide the authorization number and sales outlet address on the payment slip.

12.3. The statement on the value of sales should be signed by the entrepreneur or the entrepreneur's attorney duly authorized.

12.4. On the website <http://www.bip.krakow.pl> in the tab City Office of Krakow → Structure of City Office of Krakow → Administrative Affairs Department-SA there is a calculator of fees for permits for the sale of alcoholic beverages for independent calculations by the entrepreneur.

Developed (changes): First name and surname Radosław Pijanowski Date: 09 August 2019	Opinion presented by: Legal Advisor First name and surname: Anna Kozik Date: 14 September 2018	Approved by: Director First name and surname: Tomasz Popiołek Date: 14 September 2018