EUROPEAN
COMMISSION

Brussels, 22.2.2022
COM(2022) 58 final

ANNEX

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to the Proposal for a

COUNCIL IMPLEMENTING DECISION

amending Implementing Decision (EU)) 2019/310 authorising Poland to apply a special measure derogating from Article 226 of Directive 2006/112/EC on the common system of value added tax

ANNEX

List of supplies of goods and services covered by Article 1

Article 1 shall apply to the following supplies of goods and services described according to the **Polish Classification of Products and Services (PKWiU 2015)**

Item	PKWiU 2015	Name of goods (group of goods) / services (group of services)	Item in Annex to Decision 2019/310
1	05.10.10.0	Hard coal	129
2	05.20.10.0	Lignite	130
3	ex 10.4	Animal and vegetable oils and fats - exclusively rape oil	70
4	19.10.10.0	Coke and semi-coke of coal and lignite or of peat; retort carbon	131
5	19.20.11.0	Briquettes, ovoids and similar solid fuels manufactured from coal	132
6	19.20.12.0	Briquettes, ovoids and similar solid fuels manufactured from lignite	133
7	ex 20.59.12.0	Emulsions for surface sensitization for use in photography; chemical preparations for use in photography, not elsewhere classified (n.e.c.) - exclusively toners without a print head for printers for automatic data-processing machines	71
8	ex 20.59.30.0	Typewriter ink, draft ink and other inks - exclusively ink cartridges without a print head for printers for automatic data processing machines	72
9	ex 22.21.30.0	Plates, sheets, film, foil, strip and plastic strips, non-cellular, not reinforced, laminated or combined with other materials - exclusively stretch foil	73
10	24.10.12.0	Ferro-alloys	1
11	24.10.14.0	Pig iron and specular pig iron or steel, in the form of granules or powder	2

12	24.10.31.0	Flat rolled products of non-alloy steel, hot-rolled, of a width of >= 600 mm	3
13	24.10.32.0	Flat rolled products of non-alloy steel, hot-rolled, of a width of < 600 mm	4
14	24.10.35.0	Flat rolled products of other alloy steel, hot-rolled, of a width of >= 600 mm, excluding products of electrical silicon steel	5
15	24.10.36.0	Flat rolled products of other alloy steel, hot-rolled, of a width of < 600 mm, excluding products of electrical silicon steel	6
16	24.10.41.0	Flat rolled products of non-alloy steel, cold-rolled, of a width of >= 600 mm	7
17	24.10.43.0	Flat rolled products of other alloy steel, cold-rolled, of a width of >= 600 mm, excluding products of electrical silicon steel	8
18	24.10.51.0	Flat rolled products of non-alloy steel, of a width of >= 600 mm, clad, plated or coated	9
19	24.10.52.0	Flat rolled products of other alloy steel, of a width of >= 600 mm, clad, plated or coated	10
20	24.10.61.0	Bars and rods, hot rolled, in irregularly wound coils, of non-alloy steel	11
21	24.10.62.0	Other bars and rods of steel, not further worked than forged, hot rolled, hot-drawn or extruded, but including those twisted after rolling	12
22	24.10.65.0	Bars and rods, hot rolled, in irregularly wound coils, of other alloy steel	13
23	24.10.66.0	Other bars and rods of other alloy steel, not further worked than forged, hot rolled, hot-drawn or extruded, but including those twisted after rolling	14
24	24.10.71.0	Open sections, not further worked than hot rolled, hot-drawn or extruded, of non-alloy steel	15
25	24.10.73.0	Open sections, not further worked than hot rolled, hot-drawn or extruded, of other alloy steel	16

26	24.20.11.0	Line pipe of a kind used for oil or gas pipelines, seamless, of steel	59
27	24.20.12.0	Casing, tubing and drill pipe, of a kind used in the drilling for oil or gas, seamless, of steel	60
28	24.20.13.0	Other tubes and pipes, of circular cross section, seamless, of steel	61
29	24.20.31.0	Line pipe of a kind used for oil or gas pipelines, welded, of an external diameter of <= 406,4 mm, of steel	62
30	24.20.33.0	Other tubes and pipes, of circular cross section, welded, of an external diameter of <= 406,4 mm, of steel	63
31	24.20.34.0	Tubes and pipes, of non-circular cross-section, welded, of an external diameter of <= 406,4 mm, of steel	64
32	24.20.40.0	Tube or pipe fittings of steel, not cast	65
33	24.31.10.0	Bars, angles, sections and solid profiles of non-alloy steel, cold drawn	17
34	24.31.20.0	Bars, angles, sections and solid profiles of other alloy steel, cold drawn	18
35	24.32.10.0	Flat steel products, not further worked than cold rolled, of a width of < 600 mm, uncoated	19
36	24.32.20.0	Flat rolled steel products, not further worked than cold rolled, of a width of < 600 mm, clad, plated or coated	20
37	24.33.11.0	Open sections of non-alloy steel, cold formed or cold folded	21
38	24.33.20.0	Ribbed sheets of non-alloy steel	22
39	24.34.11.0	Cold drawn wire of non-alloy steel	23
40	24.41.10.0	Unwrought silver or in semi-manufactured form or in powder form	24
41	ex 24.41.20.0	Unwrought gold or in semi-manufactured form or in powder form, excluding investment gold within the meaning of Article 121 of the Act on goods and services tax, subject to item 43	25

42	24.41.30.0	Unwrought platinum or in semi-manufactured form or in powder form	26
43	irrespective of the PKWiU symbol	Investment gold within the meaning of Article 121 of the Act on goods and services tax	27
44	ex 24.41.40.0	Base metals or silver, plated with gold, not further worked than in semi-manufactured form - exclusively silver, gold plated, not further worked than in semi-manufactured form	28
45	ex 24.41.50.0	Base metals plated with silver and base metals, silver or gold, plated with platinum, not further worked than in semi-manufactured form – exclusively gold and silver, platinum pleted, not further worked than in semi-manufactured form	29
46	24.42.11.0	Unwrought aluminium	30
47	24.43.11.0	Unwrought lead	31
48	24.43.12.0	Unwrought zinc	32
49	24.43.13.0	Unwrought tin	33
50	24.44.12.0	Copper, unrefined; copper anodes for electrolytic refining	34
51	24.44.13.0	Refined copper and copper alloys, unwrought; master alloys of copper	35
52	24.44.21.0	Powders and flakes of copper and its alloys	36
53	24.44.22.0	Flat bars, rods, sections and wire rod, of copper and its alloys	37
54	24.44.23.0	Wires of copper and its alloys	38
55	24.45.11.0	Unwrought nickel	39
56	ex 24.45.30.0	Other non-ferrous metals and products made of the same; cermets; ashes and residues containing metals and metal compounds — exclusively non-precious metal waste and scrap	40

57	ex 25.11.23.0	Other structures and parts of structures; plates, rods, angles, shapes and the like, of iron, steel or aluminium — exclusively of steel	66
58	ex 25.93.13.0	Cloth, grills, netting and fencing, of iron, steel or copper wire; expanded metal, of iron, steel or copper — exclusively of steel	67
59	ex 26.11.30.0	Electronic integrated circuits — exclusively processors	41
60	26.20.1	Computers and other automatic data processing machines and parts and accessories therefor	136 42
61	ex 26.20.21.0	Memory units — exclusively hard drives (HDDs)	74
62	ex 26.20.22.0	Solid state storage devices — exclusively SSDs	75
63	ex 26.30.22.0	Cellular phones or other wireless networks — exclusively mobile phones, including smartphones	43
64	26.40.20.0	Television receivers, whether or not combined with radio-broadcast receivers or sound or video recording or reproduction apparatus	135
65	ex 26.40.60.0	Video game consoles (such as those used with a television set or a stand-alone screen) and other gaming or game of chance apparatus with electronic display - excluding parts and accessories	44
66	26.70.13.0	Digital cameras and digital camcorders	76 134
67	27.20.2	Electric accumulators and parts thereof	138
68	28.11.41.0	Parts for spark-ignition internal combustion engines, excluding parts for aircraft engines	139
69	ex 28.23.22.0	Parts and accessories for office machines – exclusively ink cartridges and print heads for printers for automatic data-processing machines, toners with print head for printers for automatic data processing machines	77
70	ex 29.31.10.0	Ignition cable harnesses and other wiring sets of a kind used in vehicles, aircraft or watercraft – exclusively ignition cable harnesses and other wiring sets of a kind	140

		used in vehicles	
71	29.31.21.0	Sparking plugs; ignition magnetos; magneto-dynamos; magnetic flywheels; distributors; ignition coils	141
72	29.31.22.0	Starter motors and dual purpose starter-generators; other generators and other equipment for combustion engines	142
73	29.31.23.0	Electrical signalling equipment, windscreen, defrosters and demisters for motor vehicles	143
74	29.31.30.0	Parts of other electrical equipment for motor vehicles	144
75	29.32.20.0	Safety seat belts, airbags and parts and accessories of bodies	145
76	29.32.30.0	Parts and accessories for motor vehicles n.e.c., excluding motorcycles	146
77	30.91.20.0	Parts and accessories of motorcycles and side-cars	137
78	ex 32.12.13.0	Jewellery and other jewellery as well as parts thereof, made of precious metal or metal plated with precious metal - exclusively parts of jewellery and parts of other gold, silver and platinum jewellery, i.e. unfinished or incomplete jewellery and distinct parts of jewellery, including covered or plated with precious metal	45
79	38.11.49.0	Used vehicles, computers, televisions and other devices intended for scrapping	46
80	38.11.51.0	Glass waste	47
81	38.11.52.0	Paper and paperboard waste	48
82	38.11.54.0	Other rubber waste	49
83	38.11.55.0	Plastic waste	50
84	38.11.58.0	Metal-containing waste other than hazardous waste	51
85	38.12.26.0	Hazardous metal waste	52
86	38.12.27	Waste and defective electric cells and accumulators; spent galvanic cells and batteries and electric accumulators	53

87	38.32.2	Metal secondary raw materials	54
88	38.32.31.0	Secondary raw material of glass	55
89	38.32.32.0	Secondary raw material of paper and paperboard	56
90	38.32.33.0	Secondary raw material of plastic	57
91	38.32.34.0	Secondary raw material of rubber	58
92		Motor spirit, diesel oil, fuel gas — within the meaning of the provisions on excise duty	68
93		Heating oil and lubricating oil — within the meaning of the provisions on excise duty	69
94	ex 58.29.11.0	Operating system software packages — exclusively SSD	78
95	ex 58.29.29.0	Other software packages — exclusively SSDs	79
96	ex 59.11.23.0	Other videos and video recordings on disks, magnetic tapes and similar media — exclusively SSDs	80
97	irrespective of the PKWiU symbol	GHG emission allowance transfer services referred to in the Act of 12 June 2015 on Greenhouse Gas Emission Trading Scheme (Official Journal of 2021 item 332)	81
98	41.00.3	Construction work on residential buildings (works on the construction of new buildings, reconstruction or renovation of existing buildings)	82
99	41.00.4	Construction work on non-residential buildings (works on the construction of new buildings, reconstruction or renovation of existing buildings)	83
100	42.11.20.0	General construction works involving the construction of motorways, roads, streets and other roads for vehicles and pedestrians and the construction of runways	84
101	42.12.20.0	General construction works involving the construction of railways and subways	85
102	42.13.20.0	General construction works involving the construction of bridges and tunnels	86

103	42.21.21.0	General construction works involving the construction of transmission pipelines	87
104	42.21.22.0	General construction works involving the construction of distribution networks, including auxiliary works	88
105	42.21.23.0	General construction works involving the construction of irrigation systems (sewers), bus and water lines, facilities for water treatment and sewage treatment and pump stations	89
106	42.21.24.0	Works involving the drilling of wells and water intakes and installation of septic tanks	90
107	42.22.21.0	General construction works involving the construction of telecommunications and power transmission lines	91
108	42.22.22.0	General construction works involving the construction of telecommunications and power distribution lines	92
109	42.22.23.0	General construction works involving the construction of power plants	93
110	42.91.20.0	General construction works involving the construction of wharves, ports, dams, locks and related hydro-technical facilities	94
111	42.99.21.0	General construction works involving the construction of production and mining facilities	95
112	42.99.22.0	General construction works involving the construction of stadiums and sports fields	96
113	42.99.29.0	General construction works involving the construction of other civil engineering structures, n.e.c.	97
114	43.11.10.0	Works involving demolition of buildings	98
115	43.12.11.0	Works involving the preparation of the site for construction, excluding earthworks	99
116	43.12.12.0	Earthworks: digging, ditch digging and earth moving jobs	100
117	43.13.10.0	Works involving the excavation and geological-engineering drilling	101

118	43.21.10.1	Works involving the execution of electrical safety installations	102
119	43.21.10.2	Works involving the implementation of other electrical installations	103
120	43.22.11.0	Works involving the execution of plumbing and drainage works	104
121	43.22.12.0	Works involving the execution of heating, ventilation and air conditioning systems	105
122	43.22.20.0	Works involving the execution of gas installations	106
123	43.29.11.0	Insulation work	107
124	43.29.12.0	Installation of fencing	108
125	43.29.19.0	Other installation works n.e.c.	109
126	43.31.10.0	Plastering works	110
127	43.32.10.0	Installation work for carpentry	111
128	43.33.10.0	Works involving the laying the floor and facing the walls	112
129	43.33.21.0	Works involving the laying of terrazzo, marble, granite or slate on floors and walls	113
130	43.33.29.0	Other works involving the laying of floors and walls (including wallpapering), n.e.c.	114
131	43.34.10.0	Painting works	115
132	43.34.20.0	Glass-making works	116
133	43.39.11.0	Works involving the decoration	117
134	43.39.19.0	Works involving the execution of other finishing works, n.e.c.	118
135	43.91.11.0	Works involving the construction of roof structures	119
136	43.91.19.0	Works involving other roofing work	120
137	43.99.10.0	Works involving the installation of damp-proof and	121

		waterproof insulation	
138	43.99.20.0	Works involving the assembly and dismantling of scaffolding	122
139	43.99.30.0	Works involving the construction of foundations, including pile driving	123
140	43.99.40.0	Concrete works	124
141	43.99.50.0	Works involving erection of steel structures	125
142	43.99.60.0	Works involving the erection of brick and stone structures	126
143	43.99.70.0	Works involving the assembly and erection of prefabricated structures	127
144	43.99.90.0	Works involving the performance of other specialized works, n.e.c.	128
145	45.31.1	Trade services of motor vehicle parts and accessories, excluding motorcycles	147
146	45.32.1	Specialised store retail trade services of motor vehicle parts and accessories, excluding motorcycles	148
147	45.32.2	Other retail trade services of parts and accessories of motor vehicles, excluding motorcycles	149
148	ex 45.40.10.0	Wholesale trade services of motorcycles and related parts and accessories — exclusively sale of parts and accessories for motorcycles	150
149	ex 45.40.20.0	Specialised store retail trade services of motorcycles and related parts and accessories — exclusively sale of parts and accessories for motorcycles	151
150	ex 45.40.30.0	Other retail trade services of motorcycles and related parts and accessories — exclusively retail sale of parts and accessories for motorcycles	152