

Regulations for the use of the Tax and Customs Electronic Services Portal (PUESC)

§ 1. General information

1. The Regulations for the use of the Tax and Customs Electronic Services Portal, hereinafter referred to as the "Regulations", govern the principles of exchanging information electronically, including electronic documents, between public entities and entities that are not public entities, referred to in the Act of 17 February 2005 on the computerization of the activities of entities performing public tasks (Journal of Laws of 2025, item 1703, as amended), using the Tax and Customs Electronic Services Portal IT system.
2. The provisions of the Act of 18 November 2020 on electronic deliveries (Journal of Laws of 2026, item 3, as amended) shall not apply to the delivery of correspondence via the Tax and Customs Electronic Services Portal, in accordance with Art. 3 point 1 letter d) and point 2 thereof.
3. The Tax and Customs Electronic Services Portal is provided by the Head of the National Revenue Administration headquartered at Świętokrzyska 12, 00-916 Warsaw.
4. Using the Tax and Customs Electronic Services Portal is free of charge.
5. The terms and abbreviations used in the regulations mean:
 - 1) Controller – the Head of the National Revenue Administration;
 - 2) ID SISC – a unique 17-character identification number assigned to an individual or company for the purpose of using electronic public services available on the Tax and Customs Electronic Services Portal;
 - 3) NRA – the National Revenue Administration;
 - 4) PUESC account – an account of an adult natural person created on the Electronic Tax and Customs Services Portal;
 - 5) NPP – confirmation of failure to submit a document, a message informing about the unsuccessful submission of an electronic document by the account user on the Tax and Customs Electronic Services Portal; the message is sent when the electronic document has been deemed incorrect, e.g. as inconsistent with the appropriate XSD schema or unsigned when required;
 - 6) PUESC – the Tax and Customs Electronic Services Portal, the IT system of the National Revenue Administration, referred to in Article 35 paragraph 1

item 2 and Article 35a of the Act of 16 November 2016 on the National Revenue Administration (Journal of Laws of 2025, item 1131, as amended);

- 7) UPD – an official delivery confirmation, a message confirming the delivery of an electronic document, sent by an authority of the National Revenue Administration; the UPD is created when the addressee electronically signs the document containing the date and time of confirmation of receipt of the shipment; if the UPD is not signed, the electronic document is deemed to have been delivered after 14 days from the date of posting this document on the user’s account on the Tax and Customs Electronic Services Portal;
- 8) UPP – official confirmation of submission, a message confirming the submission of an electronic document by the account user on the Tax and Customs Electronic Services Portal; the UPP is generated automatically when the electronic document is received;
- 9) UPO – official confirmation of receipt, a message confirming receipt of a letter in the form of an electronic document, generated after positive verification of the document in technical and formal terms;
- 10) Act on the National Revenue Administration – the Act of 16 November 2016 on the National Revenue Administration (Journal of Laws of 2025, item 1131, as amended);
- 11) user – a user of an account on the Tax and Customs Electronic Services Portal with a ID SISC, using electronic public services made available on the Tax and Customs Electronic Services Portal.

§ 2. Detailed information

1. The Controller provides the following content on PUESC:
 - 1) publicly available, dedicated to the general public, and
 - 2) accessible to users.
2. Creating a PUESC account requires submitting an application using the electronic form available on PUESC and accepting the terms and conditions. Applications to open a PUESC account submitted in any other form will not be considered.
3. You must be of legal age to apply for a PUESC account and must do so solely in your own name and on your own behalf. The PUESC account application must include your personal data: name, surname, email address, citizenship, and PESEL number (and, if you are a foreigner, your ID card details and date of birth). Providing false information, particularly citizenship, will result in your application being rejected.

4. Using a PUESC account requires activation using the verification code received via email within 24 hours of receiving the code. Failure to activate it within this period will result in the data provided in the PUESC account application being deleted from the KAS IT system.
5. You can only use one PUESC account at a time. The KAS IT system providing PUESC functionalities will prevent you from submitting an application to open another PUESC account, including in the situations indicated in § 3, sections 2 and 4.
6. The Controller provides information on PUESC regarding the cases in which extended authorizations are required to use electronic public services available on PUESC. Users may only use advanced electronic services, particularly in the areas of import, export, transit, intra-Community trade, and movement of excise goods, after obtaining extended authorizations during the process of creating a PUESC account (PUESC registration) or making changes to an existing PUESC account.
7. User data is used solely for the exchange of information electronically. Users have the right to access and correct their data. The Controller provides an electronic form on PUESC for users to change their PUESC account data.
8. In order to use PUESC correctly, the user should:
 - 1) connect to the Internet;
 - 2) use a web browser in the latest, stable version:
 - a) Google Chrome,
 - b) Mozilla Firefox,
 - c) Microsoft Edge;
 - 3) enable JavaScript and cookies.
9. Submitting a letter by the user via PUESC to the NRA authority in the matter specified in Article 35a paragraph 1 of the NRA Act means that the letter from the NRA authority in this matter will be delivered to the user via PUESC.
10. The User is obliged to use PUESC in a manner consistent with applicable law and the provisions of the Regulations, including refraining from actions that are contrary to social and moral norms and generally applicable rules of using the Internet when using PUESC services.
11. In order for a user to regain access to their PUESC account in the event of suspension, blocking, or in other cases, they must submit a request to the Help Desk SISC. The Controller will provide information on PUESC regarding the terms and conditions of using Help Desk SISC consultants, including contact details.

12. If a user decides not to continue using PUESC, their PUESC account may be deleted upon request submitted using the electronic form available on PUESC. A request to delete a PUESC account submitted in any other form will not be considered. Deleting a PUESC account results in the loss of access to documents submitted and sent by the user while using PUESC, but does not delete the data collected by the NRA, in accordance with Article 35, Section 3 of the NRA Act, in the Central Register of Tax Data while the user is using their PUESC account.

§ 3. Rights and obligations of the Controller

1. The Controller decides on the information content of the PUESC website and the scope of services provided on PUESC and makes every effort to ensure that the content on PUESC is up-to-date and reliable.
2. For security reasons and other important reasons beyond the Controller's control, the Controller may temporarily suspend users' access to PUESC for a period necessary to eliminate the adverse effects of the circumstances, whether for the Controller or users. The Controller will inform about its actions in the form of a notice on PUESC or in the public information bulletin on the website of the minister responsible for public finances.
3. The Controller takes the necessary actions to eliminate illegal or inconsistent with the regulations actions of users.
4. The Controller may suspend a user's access to a PUESC account if the user has violated applicable law or the provisions of the Regulations. If, after the suspension period, the user fails to cease activities that violate the law or the provisions of the Regulations, the Controller may delete their PUESC account. The Controller will notify the user of the suspension of access to the PUESC account or the deletion of their PUESC account via the email address provided when creating the PUESC account.
5. The Controller undertakes to protect users' personal data in accordance with the provisions of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) and the Act of 10 May 2018 on the Protection of Personal Data (Journal of Laws of 2018, item 1781, as amended). The Controller guarantees the protection of user data and information in accordance with the policies adopted and applied in the Ministry of Finance: the Information Security Policy of the Ministry of Finance and the Personal Data Protection Policy.
6. The Controller guarantees the non-repudiation of UPO, UPP, UPD and NPP documents issued on PUESC.

7. The Controller shall not be liable for the lack of access to PUESC for reasons beyond the Controller's control, or for the actions of the user or a person authorized by the user to act on his or her behalf, or for any changes to data on PUESC made by a third party in the user's opinion using the original user identifiers, or for obtaining access to information intended for the user on PUESC.

§ 4. Copyright and related rights

The information content of PUESC at <https://puesc.gov.pl/> is protected by copyright, taking into account Article 4 of the Act of 4 February 1994 on Copyright and Related Rights (Journal of Laws of 2025, item 24), according to which the following are not subject to copyright:

- 1) normative acts or official drafts thereof,
- 2) official documents, materials, signs, and symbols,
- 3) published patent or protection descriptions,
- 4) simple press releases.

§ 5. Final provisions

1. The Regulations are effective as of 1 February 2021, subject to the provisions of sections 4 and 5.
2. The Regulations are made available free of charge in a form allowing for downloading, recording and printing.
3. In matters not covered by the regulations, the provisions of the applicable law shall apply.
4. These regulations may be amended.
5. If the content of the regulations is changed, the user will be informed of this fact when authenticating access to the account.

Supplementary information

The Controller informs about specific risks related to the use of electronic public services. The information concerns threats which the Controller identifies as potential threats and which should be taken into account, despite the Controller's use of systems protecting the infrastructure of the Ministry of Finance against unauthorised influence of third parties:

- 1) the possibility of malware (e.g. malware, Internet worms),

- 2) the possibility of finding weaknesses in the cryptographic system and thus enabling it to be broken or bypassed, and consequently the possibility of obtaining personal and confidential information,
- 3) the possibility of catching passwords (phishing) by sending fake e-mails that look deceptively authentic and, consequently, obtaining personal and confidential information concerning the user.

The Controller informs that our servers automatically save the following data: page request sent by the user, date and time of the request, browser type, browser language, operating system type, IP address (IP address - each computer connected to the Internet is assigned a unique number, i.e. IP address).

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