Krajowa Administracja Skarbowa

SISC SYSTEM INFORMACYJNY SKARBOWO-CELNY

Valid from 31 October 2026

List of commodities under monitoring system, which may be helpful in the ongoing operations of entities. This list is not a source of law.

1. List of commodities under monitoring system

Combined nomenclature (CN)

Code CN	Description	Conditions of use	Exclusions
ex 0207	meat of the poultry of heading 0105 fresh, chilled or frozen	if the gross weight of the consignment exceeds 250 kg	---
ex 0407	birds eggs, in shell, fresh	if their number in the shipment of goods exceeds 2500 pcs.	---
0408	birds eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter	if the gross weight of the consignment exceeds 100 kg	---
0409 00 00	natural honey	if the gross weight of the consignment exceeds 10 kg	---
ex 0811 10	strawberries uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter	if the gross weight of the consignment exceeds 3000 kg	---
0811 20 31	raspberries uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter	if the gross weight of the consignment exceeds 3000 kg	---
0811 90 50	fruit of the species *Vaccinium myrtillus* uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter	if the gross weight of the consignment exceeds 3000 kg	---
ex 1001	wheat	if the gross weight of the consignment exceeds 10 000 kg	excluding seed material of agricultural crops, within the

Code CN	Description	Conditions of use	Exclusions
			meaning of article 3(1)(8)(a) of the act of 9 november 2012 on seed production
1005	maize (corn)	if the gross weight of the consignment exceeds 10 000 kg	excluding seed material of agricultural crops, within the meaning of article 3(1)(8)(a) of the act of 9 november 2012 on seed production
ex 1205	rape seeds	if the gross weight of the consignment exceeds 10 000 kg	excluding seed material of agricultural crops, within the meaning of article 3(1)(8)(a) of the act of 9 november 2012 on seed production
1507	soya-bean oil and its fractions, whether or not refined, but not chemically modified	if the gross weight of the consignment exceeds 500 kg or its volume exceeds 500 litres	excluding unit packages not bigger than 26 kg or 26 litres
1508	groundnut oil and its fractions, whether or not refined, but not chemically modified	if the gross weight of the consignment exceeds 500 kg or its volume exceeds 500 litres	excluding unit packages not bigger than 26 kg or 26 litres
1509	olive oil and its fractions, whether or not refined, but not chemically modified	if the gross weight of the consignment exceeds 500 kg or its volume exceeds 500 litres	excluding unit packages not bigger than 26 kg or 26 litres
1510	other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509	if the gross weight of the consignment exceeds 500 kg or its volume exceeds 500 litres	excluding unit packages not bigger than 26 kg or 26 litres
1511	palm oil and its fractions, whether or not refined, but not chemically modified	if the gross weight of the consignment exceeds 500 kg or its volume exceeds 500 litres	excluding unit packages not bigger than 26 kg or 26 litres
1512	sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified	if the gross weight of the consignment exceeds 500 kg or its volume exceeds 500 litres	excluding unit packages not bigger than 26 kg or 26 litres

Code CN	Description	Conditions of use	Exclusions
1513	coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified	if the gross weight of the consignment exceeds 500 kg or its volume exceeds 500 litres	excluding unit packages not bigger than 26 kg or 26 litres
1514	rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified	if the gross weight of the consignment exceeds 500 kg or its volume exceeds 500 litres	excluding unit packages not bigger than 26 kg or 26 litres
1515	other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified	if the gross weight of the consignment exceeds 500 kg or its volume exceeds 500 litres	excluding unit packages not bigger than 26 kg or 26 litres
1516	animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	if the gross weight of the consignment exceeds 500 kg or its volume exceeds 500 litres	excluding unit packages not bigger than 26 kg or 26 litres
1517	margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading 1516, excluding margarine and liquid margarine	if the gross weight of the consignment exceeds 500 kg or its volume exceeds 500 litres	excluding unit packages not bigger than 26 kg or 26 litres
1518	Animal, vegetable or microbial fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included	if the gross weight of the consignment exceeds 500 kg or its volume exceeds 500 litres	excluding unit packages not bigger than 26 kg or 26 litres
ex 2009 79	concentrated apple juice	if the gross weight of the consignment exceeds 10 000 kg	---
2207	not marked with excise marks - undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or	if the gross weight of the consignment exceeds 500 kg or its volume exceeds 500 litres	excluding unit packages not bigger than 5 litres

Code CN	Description	Conditions of use	Exclusions
	higher; ethyl alcohol and other spirits, denatured, of any strength		
2701	coal; briquettes, ovoids and similar solid fuels manufactured from coal	if the gross weight of the consignment exceeds 500 kg or its volume exceeds 500 litres	excluding unit packages not larger than 25 kg
2704	coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon	if the gross weight of the consignment exceeds 500 kg or its volume exceeds 500 litres	excluding unit packages not larger than 25 kg
2707	oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, e.g. benzene, toluene, xylol, naphthalene	if the gross weight of the consignment exceeds 500 kg or its volume exceeds 500 litres	excluding unit packages not bigger than 11 litres
2710	petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; e.g. white spirit, aviation spirit, motor spirit, gas oils, fuel oils, waste oils	if the gross weight of the consignment exceeds 500 kg or its volume exceeds 500 litres	excluding unit packages not bigger than 11 litres and goods with CN code 2710 19 81 in unit packaging, the gross weight of which does not exceed 20 kg or the volume does not exceed 20 litres
ex 2711	propane, butane or propane-butane mixtures	irrespective of its quantity in the consignment	excluding unit packages not bigger than 69 kg or 85 litres
2905*	methanol (methyl alcohol) not of synthetic origin	if the gross weight of the consignment exceeds 500 kg or its volume exceeds 500 litres	excluding unit packages not bigger than 11 litres
ex 2905 11 00	methanol (methyl alcohol) of synthetic origin	if the gross weight of the consignment exceeds 500 kg or its volume exceeds 500 litres	excluding unit packages not bigger than 11 litres
2917	polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives, excluding terephthalic acid code CN 2917 36 00	if the gross weight of the consignment exceeds 500 kg or its volume exceeds 500 litres	---

Code CN	Description	Conditions of use	Exclusions
3403	lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould-release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals	if the gross weight of the consignment exceeds 500 kg or its volume exceeds 500 litres	excluding unit packages not bigger than 16 liters and goods of CN code CN 3403 19 20 and CN 3403 19 80 in unit packets whose gross weight does not exceed 20 kg or the volume does not exceed 20 litres
3811	anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils	if the gross weight of the consignment exceeds 500 kg or its volume exceeds 500 litres	excluding unit packages not bigger than 16 litres
3814	containing ethyl alcohol - organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers; goods containing more than 70% by weight of petroleum oils, other than goods of this heading containing ethyl alcohol	if the gross weight of the consignment exceeds 500 kg or its volume exceeds 500 litres	excluding unit packages not bigger than 11 litres
3820	containing ethyl alcohol - anti-freezing preparations and prepared de-icing fluids	if the gross weight of the consignment exceeds 500 kg or its volume exceeds 500 litres	excluding unit packages not bigger than 16 litres
3824*	other chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included CN 3824 99 86, 3824 99 92, 3824 99 93, 3824 99 96	if the gross weight of the consignment exceeds 500 kg or its volume exceeds 500 litres	---
3826	biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	if the gross weight of the consignment exceeds 500 kg or its volume exceeds 500 litres	---
4813	cigarette paper, if can be used for machine production of cigarettes, excluding cigarette paper in the form of booklets or tubes	if the gross weight of the consignment exceeds 10 kg	---

Code CN	Description	Conditions of use	Exclusions
5910	forming tape, if can be used for machine production of cigarettes	if the gross weight of the consignment exceeds 10 kg	---
6100	articles of clothing and clothing accessories made of knitted fabrics from 61 CN, excluding parts of garments and parts of clothing accessories falling within CN code 6117 90 00.	if the gross weight of the consignment exceeds 31,5 kg	in accordance with § 2 section 10 of the Regulation of the Minister of Finance of 25 April 2022 on goods whose transport is covered by the system for monitoring road and rail transport of goods and trading in heating fuels and § 2 section 2 point 4 Regulation of the Minister of Finance of 21 August 2019 on the exemption from certain obligations relating to goods transport notifications.
6200	articles of clothing and clothing accessories, other than knitted or crocheted from 62 CN, excluding parts of garments falling within CN code 6212 90 00, and parts of garments and parts of clothing accessories falling within CN code 6217 90 00	if the gross weight of the consignment exceeds 31,5 kg	
6309 00 00	used clothing and other used items	if the gross weight of the consignment exceeds 31,5 kg	
6400	footwear from 64 CN, excluding parts of footwear (CN 6406)	if there are more than 64 pieces of footwear in the consignment	

Table 1. List of commodities under monitoring system – division into CN codes. This list is not a source of law.

*) The carriage of the goods covered by these CN shall be subject to the monitoring system, unless such goods are specified in Annex no. 1 to the Act of 6 December 2008 on excise tax, regardless their end use.

System code of product selected in the sent system

System code	Description	Conditions of use	Exclusions
0001 - dried tobacco	tobacco, regardless the moisture, which is not connected with a live plant and which is not yet a tobacco product shall be regarded as dried tobacco	irrespective of its quantity in the consignment	---
0002 - fully denatured ethyl alcohol	products not intended for human consumption containing totally denatured alcohol	if the volume exceeds 500 litres	excluding unit packages not bigger than 5 litres

0003 – goods containing ethyl alcohol	goods, irrespective of the CN heading containing ethyl alcohol of the real alcoholic strength by volume exceeding 50% of the volume denaturated with a mixture of isopropyl alcohol (propane-2-ol) and denathonium benzoate, or a mixture of tertiary butyl ether and denathonium benzoate or isopropyl alcohol	irrespective of the CN	excluding unit packages not bigger than 1.5 litres
0004 - heating fuels**	goods other than goods subject to excise duty exemption due to their intended use, referred to in Article 89(1)(9), (10) and (15)(a) of the Act of 6 December 2008 on Excise Duty	irrespective of its quantity in the consignment	---
005 waste within the meaning of the Act on waste - other than those mentioned in art. 3 sec. 2 points 1-3a of the Act on the monitoring system for road and rail freight transport and heating fuel trading	1) waste within the meaning of the Act on waste, which are subject to the provisions of Regulation (EC) No. 1013/2006 of the European Parliament and of the Council on the shipment of waste	irrespective of its quantity in the consignment	excluding waste that: a) are listed in Annex III or IIIB to Regulation 2024/1157, if they are: • intended for recovery and • the amount of this waste in the shipment does not exceed 20 kg, b) they are mixtures, not classified under any entry in Annex III to Regulation 2024/1157or consisting of two or more types of waste listed in Annex III to Regulation 2024/1157, if the composition of these mixtures does not impede their undergoing ecologically sound recovery and the mixtures are listed in Annex IIIA to Regulation 2024/1157, if they are: • intended for recovery and • the amount of this waste in the shipment does not exceed 20 kg c) listed in the annex to the Regulation of the Minister of Climate of 2 January 2020 on the list of waste, designated by the code: – 02 01 10 - metal waste,

			– 12 01 01 - ferrous metal filings and turnings, – 12 01 03 - non-ferrous metal filings and turnings, – 15 01 04 - metallic packaging, – 16 01 17 - ferrous metals, – 16 01 18 - non-ferrous metals, – 17 04 01 - copper, bronze, brass, – 17 04 02 - aluminium, – 17 04 03 - lead, – 17 04 04 - zinc, – 17 04 05 - iron and steel, – 17 04 06 - tin, – 17 04 07 - mixed metals, – 19 01 02 - ferrous metals removed from bottom ash, – 19 10 01 - iron and steel waste, – 19 10 02 - non-ferrous metal waste, – 19 12 02 - ferrous metals, – 19 12 03 - non-ferrous metals, – 20 01 40 - metals
	2) listed in the annex to the regulation of the Minister of Climate of January 2, 2020 on the waste catalogue: - 08 01 11 - waste paint and varnish containing organic solvents or other hazardous substances, - 08 01 13 - sludges from paint or varnish containing organic solvents or other hazardous substances, - 08 01 15 - aqueous sludges containing paint or varnish containing organic solvents or other hazardous substances, - 08 01 17 - wastes from paint or varnish removal containing organic solvents or other hazardous substances, - 08 01 19 - aqueous suspensions containing paint or varnish containing organic solvents or other hazardous substances,	if the gross weight of the consignment of these goods is: - equal to or exceeds 1000 kg or - its volume is equal to or exceeds 1000 liters	---

	- 08 01 21 - waste paint or varnish remover, - 08 03 12 - waste ink containing hazardous substances, - 08 03 14 - ink sludges containing hazardous substances, - 08 04 09 - waste adhesives and sealants containing organic solvents or other hazardous substances, - 08 04 13 - aqueous sludges containing adhesives or sealants containing organic solvents or other hazardous substances, - 08 04 15 - aqueous liquid waste containing adhesives or sealants containing organic solvents or other hazardous substances		
0006	mixtures of goods of Chapter 61 of the CN (excluding parts of garments and parts of clothing accessories falling within CN code 6117 90 00), or Chapter 62 of the CN (excluding parts of garments falling within CN code 6212 90 00 and parts of garments and parts of clothing accessories falling within CN code 6217 90 00), or Chapter 64 of the CN (excluding parts of footwear falling within CN heading 6406), provided that the consignment contains goods from at least two of those chapters	if the gross weight of the consignment containing goods from at least two of these sections exceeds 31,5 kg	in accordance with § 2 section 10 of the Regulation of the Minister of Finance of 25 April 2022 on goods whose transport is covered by the system for monitoring road and rail transport of goods and trading in heating fuels and § 2 section 2 point 4 Regulation of the Minister of Finance of 21 August 2019 on the exemption from certain obligations relating to goods transport notifications.

Table 2. List of commodities under monitoring system – division into system codes. This list is not a source of law.

**) The transport of heating fuels using the system code is subject to the transport monitoring system for entities and natural persons who have submitted a simplified excise duty registration declaration (AKC-RU) and received the status of an intermediary oil entity or an oil consuming entity.

2. Items from the announcement of the Minister of Health risk of lack of availability on the territory of the Republic of Poland

- **medicinal products**
- **foodstuffs intended for particular nutritional uses**
- **medical products**

exposed to the risk of lack of availability on the territory of the Republic of Poland, covered under the notification obligation regarding:

- export outside the territory of the Republic of Poland, or
- disposal to the entity pursuing activity outside the territory of the Republic of Poland,

- in accordance with the announcement of the Minister of Health on the list of medicinal products, foodstuffs for particular nutritional uses and medical devices at risk of lack of availability on the territory of the Republic of Poland, the specification is posted on the website: Ministry of Health.

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