

Full list of goods and services which will fall under the scope of the split payment mechanism:

Item	Code PKWiU	Description: the name of a good (groups of goods)/the name of a service (groups of services)
1	05.10.10.0	Hard coal
2	05.20.10.0	Lignite
3	ex 10.4	Vegetable and animal oils and FATS – only rapeseed oil
4	19.10.10.0	Coke and semi-coke of coal, of lignite or of peat; retort carbon
5	19.20.11.0	Briquettes and similar solid fuels manufactured from coal
6	19.20.12.0	Briquettes and similar solid fuels manufactured from lignite
7	ex 20.59.12.0	Sensitising emulsions for photographic uses; chemical preparations for photographic uses n.e.c. – only toners with no print head for automatic data-processing machines
8	ex 20.59.30.0	Writing or drawing ink and other inks - only printer ink cartridges with no print head for automatic data-processing machines
9	ex 22.21.30.0	Plates, sheets, film, foil and strip, of plastics, non-cellular, not supported or similarly combined with other materials – only stretch foil
10	24.10.12.0	Ferro-alloys
11	24.10.14.0	Granules and powders, of pig iron and spiegeleisen, or steel
12	24.10.31.0	Flat rolled products of non alloy steel, not further worked than hot rolled, of a width of ≥ 600 mm
13	24.10.32.0	Hot rolled flat products, <600 mm wide, of non alloy steel
14	24.10.35.0	Flat rolled products of other alloy steel, not further worked than hot rolled, of a width of ≥ 600 mm ,except products of electrotechnical silicon steel
15	24.10.36.0	Flat rolled products of other alloy steel, not further worked than hot rolled, of a width of < 600 mm, except products of silicon-electrical steel
16	24.10.41.0	Flat rolled products of non alloy steel, not further worked than cold rolled, of a width of ≥ 600 mm
17	24.10.43.0	Flat rolled products of other-alloy steel, not further worked than cold rolled, of a width of ≥ 600 mm
18	24.10.51.0	Flat rolled products of non alloy steel, of a width of ≥ 600 mm, clad, plated or coated
19	24.10.52.0	Flat rolled products of other alloy steel, of a width of ≥ 600 mm, clad, plated or coated
20	24.10.61.0	Bars and rods, hot rolled, in irregularly wound coils, of non alloy steel
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
22	24.10.65.0	Bars and rods, hot rolled, in irregularly wound coils, of other alloy steel

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
24	24.10.71.0	Open sections, not further worked than hot rolled, hot-drawn or extruded, of non alloy steel
25	24.10.73.0	Open sections, not further worked than hot rolled, hot-drawn or extruded, of other alloy steel
26	24.20.11.0	Line pipe of a kind used for oil or gas pipelines, seamless, of steel
27	24.20.12.0	Casing, tubing and drill pipe, of a kind used in the drilling for oil or gas, seamless, of steel
28	24.20.13.0	Other tubes and pipes, of circular cross section, of steel
29	24.20.31.0	Line pipe of a kind used for oil or gas pipelines, welded, of an external diameter of $\leq 406,4$ mm, of steel.
30	24.20.33.0	Other tubes and pipes, of circular cross section, welded, of an external diameter of $\leq 406,4$ mm, of steel
31	24.20.34.0	Tubes and pipes, of non-circular cross-section, welded, of an external diameter of $\leq 406,4$ mm, of steel
32	24.20.40.0	Tube or pipe fittings of steel, not cast
33	24.31.10.0	Rods, angles, shapes and sections, non-alloy steel, cold drawn
34	24.31.20.0	Rods, angles, shapes and sections, of other alloy steel, cold drawn
35	24.32.10.0	Flat cold rolled steel products, width of < 600 mm, uncoated,
36	24.32.20.0	Flat cold rolled steel products, clad, plated or coated, of a width of < 600 mm
37	24.33.11.0	Open sections cold formed or folded of non alloy steel
38	24.33.20.0	Ribbed sheets of non alloy steel
39	24.34.11.0	Cold drawn wire of non alloy steel
40	24.41.10.0	Silver, unwrought or in semi-manufactured forms, or in powder form
41	ex 24.41.20.0	Gold, unwrought or in semi-manufactured forms, or in powder form, excluded investment gold within the meaning of Article 121 of the VAT Act, with the restriction of Item 27
42	24.41.30.0	Platinum, unwrought or in semi-manufactured forms, or in powder form
43	Regardless of a code PKWiU	Investment gold within the meaning of Article 121 of the VAT Act,
44	ex 24.41.40.0	Base metals or silver, clad with gold, not further worked than semi-manufactured – only silver clad with gold, not further worked than semi-manufactured
45	ex 24.41.50.0	Base metals clad with silver and base metals, silver or gold clad with platinum, not further worked than semi-manufactured – only gold and silver clad with platinum, not further worked than semi-manufactured
46	24.42.11.0	Aluminium, unwrought
47	24.43.11.0	Lead, unwrought
48	24.43.12.0	Zinc, unwrought
49	24.43.13.0	Tin, unwrought
50	24.44.12.0	Copper, unrefined; copper anodes for electrolytic refining
51	24.44.13.0	Refined copper and copper alloys, unwrought; master alloys of copper
52	24.44.21.0	Powders and flakes of copper or copper alloy
53	24.44.22.0	Bars, rods, profiles and wire rod of copper or copper alloys

54	24.44.23.0	Wire of copper or copper alloys
55	24.45.11.0	Nickel, unwrought
56	ex 24.45.30.0	Other non-ferrous metals and articles thereof: cermets; ash and residues, containing metals or metallic compounds – only waste and scrap of base metals
57	ex 25.11.23.0	Other structures and parts of structures, plates, rods, angles, shapes and the like, of iron, steel or aluminium – only steel
58	ex 25.93.13.0	Cloth, grills, netting and fencing, of iron, steel or copper wire; expanded metal, of iron, steel or copper – only steel
59	ex 26.11.30.0	Electronic integrated circuits – only processors
60	26.20.1	Computers machinery and parts and accessories thereof (according to PKWiU 2015)
61	ex 26.20.21.0	Storage units – only hard disk drives (HDD)
62	ex 26.20.22.0	Solid-state non-volatile storage devices – only SSD disks
63	ex 26.30.22.0	Telephones for cellular networks or for other wireless networks – only cell phones, including smartphones.
64	26.40.20.0	Television receivers, whether or not combined with radio-broadcast receivers or sound or video recording or reproduction apparatus
65	ex 26.40.60.0	Video game consoles (used with a television receiver or having a self-contained screen) and other games of skill or chance with an electronic display – excluding parts and accessories
66	26.70.13.0	Digital cameras
67	27.20.2	Electric accumulators and parts thereof
68	28.11.41.0	Parts for spark-ignition internal combustion engines, excluding parts for aircraft engines
69	ex 28.23.26.0	Parts and accessories for photocopiers – only printer ink cartridges, print head and toners with the print head for automatic data-processing machines
70	ex 29.31.10.0	Group of ignition wires and other wires, such as automobile, aircraft or vessels wire harness – only group of ignition wires and other wires used in automobiles.
71	29.31.21.0	Sparking plugs; ignition magnetos; magneto-dynamos; magnetic flywheels; distributors; ignition coils
72	29.31.22.0	Starter motors and dual purpose starter-generators; other generators and other equipment for combustion engines
73	29.31.23.0	Electrical signalling equipment, windscreen wipers, defrosters and demisters for motor vehicles
74	29.31.30.0	Parts of other electrical equipment for motor vehicles
75	29.32.20.0	Safety seat belts, airbags and parts and accessories of bodies
76	29.32.30.0	Parts and accessories n.e.c., for motor vehicles, excluding motorcycles
77	30.91.20.0	Parts and accessories of motorcycles and side-cars
78	ex 32.12.13.0	Articles of jewellery and parts thereof; articles of goldsmiths' and silversmiths' or clad with precious metal wares and parts thereof – only parts of jewellery and articles of goldsmiths', silversmiths' and platinumsmiths' wares, i.e. unfinished or incomplete jewelry as well as considerable parts of jewellery, including covered or clad with precious metal.
79	38.11.49.0	Used automobiles, computers, televisions and other equipment for dismantling
80	38.11.51.0	Glass waste

81	38.11.52.0	Paper and paperboard waste
82	38.11.54.0	Other rubber waste
83	38.11.55.0	Plastic waste
84	38.11.58.0	Non-hazardous metal waste
85	38.12.26.0	Hazardous metal waste
86	38.12.27	Waste and scrap of primary cells and electric accumulators; spent primary cells and primary batteries or electric accumulators
87	38.32.2	Metal secondary raw materials
88	38.32.31.0	Secondary raw material of glass
89	38.32.32.0	Secondary raw material of paper and paperboard
90	38.32.33.0	Secondary raw material of plastic
91	38.32.34.0	Secondary raw material of rubber
92		Motor gasolines, diesel oils, gases designed to drive internal combustion engines - within the meaning of the Act on Excise Duty
93		Heating and lubricating oils - within the meaning of the Act on Excise Duty
94	ex 58.29.11.0	Operating systems, packaged – only SSD disks
95	ex 58.29.29.0	Other application software, package – only SSD disks
96	ex 59.11.23.0	Films and other video content on disk, tape or other physical media - only SSD disks
97	Regardless of a code PKWiU	Services related to the transfer of greenhouse gas emission allowances referred to in the Act of June 12, 2015 on the greenhouse gas emission allowance trading system (Journal of Laws of 2017 item 568)
98	41.00.30.0	Construction works for residential buildings (new works, alterations and renovation works)
99	41.00.40.0	Construction works for non-residential buildings (new works, alterations and renovation works)
100	42.11.20.0	Construction works for motorways, roads, streets and other vehicular or pedestrian ways and airfield runways
101	42.12.20.0	Construction works for railways and underground railways
102	42.13.20.0	Construction works for bridges and tunnels
103	42.21.21.0	Construction works for long-distance pipelines
104	42.21.22.0	Construction works for local pipelines, including ancillary works.
105	42.21.23.0	Construction works for irrigation systems (canals), water mains and lines, water treatment plants, sewage disposal plants and pumping stations.
106	42.21.24.0	Water well drilling and septic system installation works
107	42.22.21.0	Construction works for long-distance electricity power lines and communication lines
108	42.22.22.0	Construction works for local electricity power lines and communication lines
109	42.22.23.0	Construction works for power plants
110	42.91.20.0	Construction works for coastal and port constructions, dams, locks and related hydro-mechanical structures
111	42.99.21.0	Construction works for mining and manufacturing
112	42.99.22.0	Construction works for structures of outdoor stadia and sport grounds
113	42.99.29.0	Construction works for other civil engineering constructions n.e.c
114	43.11.10.0	Demolition works

115	43.12.11.0	Soil and land preparation works, excluding earthworks
116	43.12.12.0	Excavating and earthmoving works
117	43.13.10.0	Test drilling and boring works
118	43.21.10.1	Electrical installation works serving safety
119	43.21.10.2	Other electrical installation works
120	43.22.11.0	Water plumbing and drain laying works
121	43.22.12.0	Heating, ventilation and air conditioning installation works
122	43.22.20.0	Gas fitting installation works
123	43.29.11.0	Insulation works
124	43.29.12.0	Fencing and railing installation works
125	43.29.19.0	Other installation works n.e.c.
126	43.31.10.0	Plastering works
127	43.32.10.0	Joinery installation works
128	43.33.10.0	Tiling works
129	43.33.21.0	Terrazzo, marble, granite and slate works
130	43.33.29.0	Other floor laying and covering, wall covering works n.e.c. (except wallpapering works)
131	43.34.10.0	Painting works
132	43.34.20.0	Glazing works
133	43.39.11.0	Ornamentation fitting works
134	43.39.19.0	Other building completion and finishing works n.e.c.
135	43.91.11.0	Roof framing works
136	43.91.19.0	Other roofing works
137	43.99.10.0	Waterproofing works
138	43.99.20.0	Scaffolding works
139	43.99.30.0	Pile driving works; foundation works
140	43.99.40.0	Concreting works
141	43.99.50.0	Structural steel components erection works
142	43.99.60.0	Masonry and bricklaying works
143	43.99.70.0	Assembly and erection works of prefabricated constructions
144	43.99.90.0	Specialised construction works n.e.c
145	45.31.1	Trade services of motor vehicle parts and accessories, excluding motorcycles
146	45.32.1	Specialised store retail trade services of motor vehicle parts and accessories, excluding motorcycles
147	45.32.2	Other retail trade services of parts and accessories of motor vehicles, excluding motorcycles
148	ex 45.40.10.0	Wholesale trade services of motorcycles and related parts and accessories – only sale of parts and accessories for motorcycles
149	ex 45.40.20.0	Specialised store retail trade services of motorcycles and related parts and accessories – sale of parts and accessories for motorcycles
150	ex 45.40.30.0	Other retail trade services of motorcycles and related parts and accessories – only specialised store retail trade services of parts and accessories for motorcycles