Poland Strengthens Export Controls to Enforce EU Sanctions and Prevent Circumvention

February 2025

Just weeks after assuming the presidency of the European Council, the government of Poland approved several important legislative amendments, which were subsequently published in the *Dziennik Ustaw* (i.e. *The Journal of Law of the Republic of Poland*).

On January 9, 2025, Poland introduced an amendment to the Act on Special Solutions for Counteracting Support for Aggression Against Ukraine, which will take effect on February 26, 2025. The new measures tighten export controls to prevent sanctions circumvention, particularly when goods transit through Russia or Belarus, or are exported to countries that are likely to assist in the circumvention of sanctions. By enhancing customs procedures and heightening exporters' compliance responsibilities, this will help ensure that shipments to third countries do not ultimately reach Russia or Belarus.

New Compliance Requirements

Exporters operating under these regulations must submit a customs declaration that includes:

- End-user details of the goods
- Confirmation that the initial and final destination of the transport route is outside Russia and Belarus, with transit through these territories being only a segment of the journey
- Assurance that during transit through Russia or Belarus, the goods will not be resold, processed, stored or serviced by entities subject to EU restrictive measures

Additionally, exporters must include a declaration acknowledging criminal liability for providing false information. This requirement reinforces the importance of internal compliance protocols, and the need for enhanced due diligence on the side of exporters when exporting goods subject to EU sanctions.

If Polish authorities identify a potential risk of sanctions circumvention, they may require the manufacturer to submit a declaration confirming that appropriate measures have been taken to ensure the goods' end-use complies with EU regulations. Supporting evidence may also be requested.

Furthermore, the amendment also includes a requirement for exporters to submit proof of customs clearance in the destination country to the head of the customs and tax office within 45 days of the goods leaving the EU customs territory. This measure aims to close enforcement gaps where goods transiting through Russia or Belarus were resold in local markets, making it impossible to verify whether the intended recipient received them.

Strengthened Enforcement Measures

The amendment also introduces stricter enforcement provisions, including the following enhanced penalties for non-compliance:

- Seizure of the goods and requesting a ruling on their confiscation from the Public Treasury
- A fine of up to zł500,000 in case of failure to submit to the head of the customs and tax office a document confirming the customs clearance of the goods from the country of destination within the prescribed time limit.

These amendments significantly reinforce Poland's enforcement of EU sanctions, ensuring greater compliance and closing loopholes that previously allowed unauthorised trade flows.

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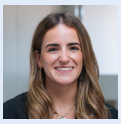

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