

Keeping Score on Sanctions Enforcement in Poland

For over four years, sanctions against Russia and Belarus have been an integral part of the regulatory environment for businesses. In Poland, this comprises EU sanctions regulations supplemented by domestic sanctions legislation and a national sanctions list.

Responsibility for sanctions enforcement is shared between two main bodies. The Minister for Internal Affairs and Administration (MSWiA) decides on the listing of individuals and companies on the national sanctions list and, consequently, on the freezing of their assets. The National Fiscal Administration (KAS), Poland's revenue and customs authority, grants exemptions from the asset freeze, carries out compliance audits, and imposes fiscal penalties on non compliant entities. Where sanctions breaches constitute criminal offences, the matter also falls within the remit of the public prosecution authorities.

A number of official statistics on sanctions enforcement have recently been published¹.

The domestic sanctions list now includes nearly 550 companies and individuals, with frozen assets exceeding EUR 546 million.

Compliance audits and investigations led by KAS have resulted in 138 administrative decisions imposing financial penalties totaling approximately PLN 74.4 million (around EUR 18.6 million).

Ten of the 13 criminal indictments have resulted in final court judgments. In the first quarter of 2026, over 120 individuals were formally accused of sanctions-related offences in the course of 191 ongoing criminal investigations.

In light of Poland's position as an EU external border state and a key transit point for goods destined for Belarus and Russia, the number of transactions identified as high risk by the Polish customs authorities is notable. In the second half of 2025, a total of 180 Rapid Information Form (RIF) alerts were issued, accounting for nearly 56% of all such alerts raised by EU Member States.

¹ KAS, 7 May 2026

Compliance with the sanctions regime remains a complex task for both the private sector and public authorities. The data for Poland to date, together with the ongoing analytical work undertaken by KAS across a broad range of sectors and transaction types, indicates that sanctions enforcement will continue to require significant effort from both industry and law enforcement agencies. Effective compliance in this context depends on a clear understanding not only of the legislative framework in force, but also of its practical application.

If you have any questions or require legal assistance with sanctions matters, please contact the author, Katarzyna Michałowska, or Jarosław Bieroński, who heads SK&S's sanctions practice.

Contact us!



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