

Translation from Polish

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**Journal of Laws 2014.1978**

**REGULATION  
OF THE MINISTER OF ECONOMY**

of 19 December 2014

**concerning the maximum percentage share of foreign-origin  
components in the net revenues from performance of an export  
contract and the types of evidence to serve as the basis for  
determining the origin of a product or service**

On the basis of Article 6e of the Act of 7 July 1994 on Export Insurance Guaranteed by the State Treasury (Journal of Laws of 2001, No 59, item 609, as amended) the following is hereby decreed:

**§ 1.** The maximum percentage share of foreign-origin components in the net revenues from performance of an export contract, taking into account the type of the products and services exported or the credit period, shall be as follows:

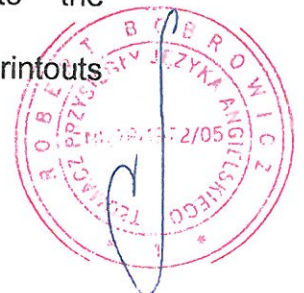
- 1) in the case of an export contract concluded for a credit period of less than two years – 70% of the net revenues, excluding:



- a) construction services, where the maximum percentage share of foreign-origin components shall be 90% of the net revenues,
  - b) computer systems, electronic calculation technology devices, products of the electro-technical, electronic and tele-technical industry, aircraft, sea-going vessels and inland waters-going vessels, where the maximum percentage share of foreign-origin components shall be 80% of the net revenues;
- 2) in the case of an export contract concluded for a period of two years or more - 60% of the net revenues, excluding:
- a) construction services, where the maximum percentage share of foreign-origin components shall be 90% of the net revenues,
  - b) computer systems, electronic calculation technology devices, products of the electro-technical, electronic and tele-technical industry, aircraft, sea-going vessels and inland waters-going vessels, where the maximum percentage share of foreign-origin components shall be 80% of the net revenues.

**§ 2. 1.** The origin of a product or service exported under an export contract shall be determined on the basis of a calculation of the domestic or foreign components based on:

- 1) invoices or other documents pertaining to the sale of the object of the export contract;
- 2) documents pertaining to the value of foreign-origin components, including invoices and other documents pertaining to the manufacturing costs or purchase price of these components, printouts

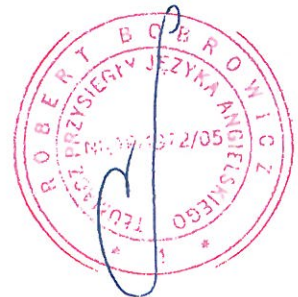


from the accounts of the financial and accounting system, other documents and information on the manufacturing costs incurred or the purchase price of the product or service within the meaning of Article 6c section 1 of the Act of 7 July 1994 on Export Insurance Guaranteed by the State Treasury, hereinafter referred to as "the Act";

- 3) documents pertaining to the value of domestic-origin components selected by the entrepreneur, including invoices and other documents pertaining to the manufacturing costs or purchase price of these components, printouts from the accounts of the financial and accounting system, other documents and information on the manufacturing costs incurred or the purchase price of the product or service within the meaning of Article 6c section 2 of the Act;
- 4) documents pertaining to the margin from performance of the export contract within the meaning of Article 6c section 3 of the Act;
- 5) documents enabling determination of the origin of the product or service.

2. If the entrepreneur bears no costs of manufacturing or the purchase price referred to in Article 6c section 1 of the Act, he shall make a representation in this regard.

**§ 3.** The Regulation comes into force on 1 January 2015.





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*I, Robert Bobrowicz, sworn translator at the  
Ministry of Justice in Poland do hereby  
certify this translation to be true and genuine  
with the original document presented to me.  
Warsaw, 15.01.2015 Rep. 18/2015*

