VIII BASIC CONDITIONS OF EXTERNAL TRADE

The territory of the Republic of Poland is part of the European Union customs area. Trade with the EU Member States (the so-called intra-Community trade) is governed by the rules of the single internal market of the EU, where the principle of the free movement of goods is binding i.e. there are no borders, and harmonised (approximated) regulations concerning technical requirements to be met by the goods are in effect. In its trade exchange with countries from outside the EU (third countries), Poland is subject to uniform rules resulting from the EU common trade policy, including the common tariff legislation. Poland is also a party to international agreements signed by the EU.

The common commercial policy is shaped at Community level. Trade measures are set by the European Union Council or the European Commission by way of directly applicable regulations. The European Commission is the body responsible for the implementation of that policy, including anti-dumping, anti-subsidy and safeguard proceedings. The scope of competencies of Polish authorities is limited to issuance of export and import permissions and to imposition of restrictions on exports and imports for non-economic reasons, e.g. protection of human and animal health, (pursuant to Article 36 TEC). In domestic legislation the most important regulation is the Customs Law Act and the Act on administering foreign trade which came into force as at the date of Poland's accession to the EU.

1. Conditions of trade within the European Union

Trade transactions with EU countries are not considered as exports or imports transactions. The notions of exports and imports are reserved exclusively to transactions with third countries. Trade transactions between entities in different Member States are defined as intra-Community supplies and intra-Community purchase.

Trade exchange under a single European market is characterised by:

1. Abolishment of customs controls on borders (free movement of goods).
2. Uniform technical requirements on the entire territory of the EU.
3. The trader must have a NIP registration number (including country prefix – PL) and must be registered in an appropriate revenue office.
4. Entrepreneurs trading with EU companies are obliged to submit monthly INTRASTAT declarations covering aggregate data on supply and acquisition of goods.

INTRASTAT declaration may be submitted by the person obliged or by a representative acting on his/her behalf. These declarations in the form of electronic file or hard copy should be submitted to the appropriate customs authority by the 10th working day of each month following the reporting month. Summary data on the total turnover generated by intra-Community supply and acquisition of goods indicating the amount per each customer ("Summary information") must also be submitted quarterly. Correctness of the filed INTRASTAT declaration is verified by means of its comparison with VAT returns. The entity obliged for reporting which nevertheless fails to comply with its obligations is subject to penal sanctions as provided in the Customs Law.

WHO IS OBLIGED TO SUBMIT INFORMATION UNDER THE INTRASTAT SYSTEM? STATISTICAL THRESHOLDS IN 2008

Pursuant to the provisions of tariff law the following persons are obliged to submit information under the INTRASTAT system: a natural or legal person or an organisational unit not having legal personality being a VAT payer and involved in trade exchange with EU countries.

The obligation to transfer information rests on entities for which the value of imports and exports exceeds values of statistical thresholds set and announced each year by the President of the Central Statistical Office. The following values of statistical thresholds are binding in 2008.

	Basic threshold in PLN	Specific threshold in PLN
For imports	500,000	33,000,000
For exports	800,000	49,000,000

The entity is obliged to fill in INTRASTAT declaration if the value of imports or exports of goods in the year preceding the reporting year or in the reporting year exceeded the value of the basic threshold. In the latter case the person obliged submits INTRASTAT declaration beginning from the declaration for a reporting period in which the value of imports and exports of goods exceeded the value laid down for the relevant basic statistical threshold. The entity for which the value of imports and exports exceeded the specific threshold is obliged to fill the entire INTRASTAT declaration.

Source: Central Statistical Office.

The acquisition of goods subject to harmonised excise duty should be declared at the customs office.

Since the day of accession Poland has applied Community principles of marketing goods. All goods manufactured in Poland in compliance with EU requirements are allowed to circulate freely within the Single European Market. The applicable technical requirements relate, first of all, to product safety.

A mutual recognition principle is applicable on the Single European Market, which means that any product lawfully manufactured and sold in one Member State may be freely marketed in any other Member State. A prohibition of sale of such a product in another country's market may be imposed only upon proving that the product does not fulfil essential safety requirements. In practice, the rule of mutual recognition alone is not enough for a given product to circulate freely within the single market, since on purchase most buyers demand a test or certificate recognised in their country.

Technical requirements relating to certain groups of products have been harmonised at Community level. Formerly, these requirements used to be set in a very detailed way (the so-called "old approach"). Such harmonisation covered, *inter alia*, foodstuffs, pharmaceuticals, chemicals and motor vehicles. Given the enormous number of directives describing technical requirements relating to specific products (some 90 in the case of the automotive industry), in 1985 so-called a "new approach" to harmonisation of technical requirements was adopted. It relates exclusively to regulations involving safety, health and environmental protection. Unlike old approach directives, the new directives set forth only essential requirements, results to be obtained, or threats to be avoided, but they do not specify what technical measures should be used to this end.

Manufacturers of a product covered by new approach to technical harmonisation may themselves choose the method, which will allow them to obtain the results required, or they may make use of detailed EU standards, which are published in the Official Journal of the European Community (including EN prefix)[1]. These standards are implemented into Polish law by Notices of the President of the of the Polish Committee for Standardisation published in the Official Gazette (*Monitor Polski*). They are usually marked with PN-EN.

The List of Polish Standards which implement European standards harmonised with new approach directives is updated every 4-5 weeks and is available on the Standardisation Committee web-page:
http://www.pkn.pl/index.php?pid=wykaz_nor_zharm

Products which meet the requirements of Polish Standards may be subject to conformity assessment on a voluntary basis for the manufacturer or the marketer of the product to obtain the right to mark the products with the **Mark of Conformity with**

[1] EU standards are harmonised standards, which are drawn up by European standardisation bodies (CEN, CENELEC or ETSI). CEN is responsible for standardization in various fields, CENELEC for standardization in the electrotechnical field, and ETSI in telecommunications. A product manufactured using harmonised standards is considered to comply with the directive, i.e. to ensure that it will meet the basic requirements of the directive.

Polish Standard. The necessary condition for the right to mark the product with the conformity mark is that the entity applying for it has a PN certificate.

This mark is a guarantee for the customer that the product complies with the relevant Polish standard and that this fact is confirmed by an accredited certifying body.

A majority of products covered by the new approach directives must bear the **CE** mark (on the product, or, if the former is impossible, on the packaging or accompanying documents).

These include: machines, low-voltage electrical equipment, pressure devices, medical products, toys and personal protective equipment.

CE marking must be in the form presented below:

CE

CE marking procedures show a strong variation, depending on potential health and safety hazard presented by the product. In order to choose a CE procedure appropriate for a specific product, the risk associated with the use of such product must be assessed. In this way the product is classified into an appropriate category laid down in the directive. Products involving the smallest risk are subject to the simplest procedure, under which the manufacturer himself declares that the product is in compliance with applicable directives. The more high-risk the product, the more complicated the procedure. Independent agencies, the so-called "Notified Bodies", are appointed to carry out the procedures of certification of potentially highest-risk products. These bodies assess products for compliance with requirements of applicable directives at the stage of product designing and/or production supervision. A manufacturer may choose any Notified Body within the Community, irrespective of the location of the production facility and the company seat.

The lists of all Polish Notified Bodies for CE marking directives are published in the following editions of the *Monitor Polski* (Official Gazette): No 50 of 2004, item 858 (first list); No 46 of 2005 item 636 and No 69 of 2006, item 706, and No 73 of 2007, item 785 (supplement and corrigendum). Information on that subject may also be found in the official database of all notified bodies in the EU, i.e. in the **Nando** information system (*New Approach Notified and Designated Organisations Information System*):
http://ec.europa.eu/enterprise/newapproach/nando/

The manufacturer is obliged under directives to draw up technical documentation, demonstrating that the product conforms with essential requirements.

Certificates of product safety must be obtained by the manufacturer (or importer, if the product is imported from outside the Community) before the product is marketed. The manufacturer is liable for any damage caused by a defective product to consumers' health or property (Directive 85/374/EEC as amended by Directive 1999/34/CE and transposed into the Polish legislation by the Act on protection of certain consumer rights and on liability for damage caused by a high-risk product).

Each Member State supervises the safety of products marketed in a given country. Information about defective products is exchanged between countries. In Poland, the general market supervision is exercised by the Office for Competition and Consumer Protection.

Apart from mandatory requirements, the manufacturer has to comply with, there are also additional, optional standards the manufacturer may, but does not have to apply (voluntary certification). Usually, they confirm high quality or fulfilment of environmental standards of the product.

Polish manufacturers may also certify their goods with marks assigned on the terms and conditions provided for in the EU law. In the European Union, products regarded as specific, i.e. originating in a particular geographical region or manufactured with the use of traditional procedures (first of all foodstuffs) are under special protection. Such products may be given the symbol of Protected Designation of Origin (PDC), Protected Geographical Indication (PGI) or Traditional Speciality Guaranteed (TSG).

Since 1 January 2006, pursuant to Regulation (EC) No 852/2004 of the European Parliament and of the Council of 29 April 2004 on the hygiene of foodstuffs, all the companies involved in a production and distribution of foodstuffs have to implement and apply the rules of the 7-stage **HACCP** (Hazard Analysis and Critical Control Points) system to guarantee that the foodstuffs will not be contaminated or polluted and that they will be safe for the consumer.

2. Customs regulations and main non-tariff barriers to trade with non-EU countries

Changes in the provisions regulating Poland's trade with non-EU partners after 1 May 2004 (i.e. after accession to the EU) are the consequence of adopting by Poland of all instruments and principles of the EU common commercial policy vis-à-vis third countries, especially the Community Customs Code and executory provisions, Community Customs Tariff and various non-tariff instruments, as well as a developed system of agreements with trading partners not being EU Member States.

Common External Customs Tariff

An EU common customs tariff is binding on imports to Poland. The Community customs tariff contains a column with so-called "**conventional rates**", i.e. rates applied to imports from third-country members of WTO or with which the EC concluded agreements on the status of the most-favoured nation – MFN status). For certain goods (mainly agricultural products), **autonomous rates** are also given as a reference to the conventional rates, specified independently to MFN and obligations towards the WTO.

Tariffs are usually expressed as a percentage of the CIF-based customs value (***ad valorem* tariff rate**)[2]; tariffs may also be set for the physical volume of imports, i.e. the amount, weight, content of pure alcohol (**specific tariff**). In some cases two types of tariffs are given – they are applied alternatively (combined tariff rates) or jointly i.e. part of the customs duty is collected *ad valorem* while another part is in the form of specific tariff (mixed rates). Tariffs may also be expressed as a difference between the minimum (reference) price and the CIF tariff value of the product declared by the importer on the border (variable tariff). Tariffs on certain goods (e.g. potatoes, fruit, flowers) originating from the EU are binding seasonally.

Common Customs Tariff and TARIC

The European Union classifies goods pursuant to the Combined Nomenclature (CN) containing eight-digit codes based on the international Harmonised System (HS). CN, created specially for the EU has six digits in accordance with HS. It contains over 10 thousand tariff lines of which ca. 8,000 are industrial goods.

An annex to the common customs tariff contains tariff rates for the successive calendar year. It is published in the Official Journal at the end of October. Tariff rates for 2008 are published in the Commission Regulation (EC) No 1214/2007 of 20 September 2007 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 286 of 31.10.2007).

Detailed information about customs duties, especially about the level of preferential rates, as well as about other commercial policy instruments (e.g. anti-dumping duties), is contained in the Integrated Customs Tariff of the European Communities (**TARIC**). TARIC is available on-line in all official languages of the EU on the website http://europa.eu.int/comm/taxation_customs/dds/en/tarhome.htm in the form of a database being updated on a daily basis.

The user entering the CN code obtains customs rate and the relevant information concerning tariff and quantitative quotas, suspensions of customs duties, anti-dumping duties and countervailing duties, agricultural charges, supervisory measures and other commercial policy measures applicable in the import of a given product. TARIC does not contain information about VAT and excise.

All the duty rates are bound. The zero rate applies to more than 24% of goods (tariff lines). In 2006 the average (non-import weighted) MFN rate on manufactured articles (HS 25-97) was 4.0%, whereas on agricultural products it was 18.6%. More than 1,700 products (tariff lines) are subject to a system of duty suspensions. A vast majority (approximately 99%) of the suspended duty rates is at the level of 0%.

81.5% of MFN tariff rates in the common customs tariff (by tariff lines) are at a level below 10%. The highest tariff rates among industrial goods are applicable to sensitive goods: clothing and textiles, shoes, transport equipment and plastic products.

[2] Almost 100% of rates for industrial goods and 54% for agricultural products. WTO, Trade Policy Review, Report by the Secretariat of the European Communities, 22 January 2007. All numeric data on EU tariff rates come from the same source.

The MFN rate applies to imports from nine countries: Australia, Canada, Taiwan, Hong-Kong, Japan, South Korea, New Zealand, Singapore and the United States. Imports from other countries are subject to preferences, so tariff burdens on Polish imports from those countries are much lower than as might seem from the rates in the common customs tariff. The preferences assume the form of tariff quotas (a zero or a reduced rate within the quota), a reduced duty rate outside the quota and/or complete suspension of customs duties without any limits.

EU trade preferences

The European Union uses an extensive system of unilateral customs preferences for developing countries (preferences granted to African, Caribbean and Pacific States (ACP)[3] pursuant to the Cotonou Agreement, the Generalized System of Preferences (GSP), and mutual preferences with many trade partners under free trade zones (e.g. EFTA countries, Mexico, Chile, RSA).

Tariff preferences for the African, Caribbean and Pacific countries

The trade regulations of the Cotonou Convention signed in 2000 were valid until the end of 2007, regulating trade relations of the EU with 77 ACP countries. The Convention was signed for 20 years, but the part concerning trade was to be binding for 7 years only. Thanks to privileged conditions for access to the EU market (more favourable than GSP), over 97% of exports from ACP countries benefited from duty-free access to the European market. From 1 January 2008 the relations of the EU with ACP countries were planned to be regulated by Economic Partnership Agreements. However, African countries feared a wider opening of their own markets (though gradual and asymmetrical), so the EU has signed the Agreements only with 15 Caribbean countries (the Cariforum group), while the other 20 countries (18 African and 2 Pacific States), the so-called ACP-non-LDC, decided to sign transitional agreements only. The remaining 42 ACP countries which did not sign new partnership agreements (whether full or transitional), now export to Poland and other EU Member States following GDP provisions. The 32 poorest countries benefit from the most favourable scheme (Everything but Arms), which ensures a free access to the EU market.

Generalised System of Preferences (GSP)

GSP preferences cover 178 developing countries and territories[4]. Since the early 1990s, the GSP beneficiary states have included, next to developing countries, members of the Commonwealth of Independent States (CIS) and Albania as well as certain states of the former Yugoslavia. Preferences apply to manufactured articles and agricultural products, although some products (most sensitive to the EU) are excluded

[3] This group comprises 79 states. A complete list may be found at: http://www.acpsec.org/en/acp_states.htm

[4] In June 2006 the Council of the European Union temporarily suspended the access to the general tariff preferences. for the Republic of Belarus. Economic sanctions were imposed on the grounds of regular infringement on workers' rights which are laid down in the UN and ILO conventions and regulate the fundamental human and labour rights

from the system. Some GSP beneficiaries enjoy more preferential terms and conditions of access to the EU market under the system of preferences for ACP states.

GSP will remain in effect until the end of 2008. Modifications made in the system at the beginning of 2006 were intended to enable inclusion therein of the most underdeveloped countries, in particular small states, island states, states without access to the sea and of a low level of economic diversification. Moreover, a simplified graduation mechanism was introduced. Such a mechanism applies to those groups of products from these developing states, which have become competitive on the EU market to such an extent that they no longer need to enjoy the GSP preferences. Previous graduation criteria based on diversified indices (share of preferential imports, rate of development and rate of export specialisation) were replaced with a single criterion in the form of the share of imports from the GSP beneficiary states in the total EU market. If the imports of a particular group of products from a single state exceed 15% of total imports from all the GSP beneficiary states, it is to be excluded from the system, i.e. ceases to enjoy preferential access to the EU market. As regards textiles and clothes, the exclusion threshold is reduced to 12.5%. Under the new mechanism, 80% of exports from China to the EU market are excluded, although formally China is still a GSP beneficiary. As to exports from India, textile materials are excluded from the trade preferences (they exceed the threshold), whereas clothes remain covered by the preferences.

The system provides for additional tariff preferences ("GSP Plus") for the states which have ratified and effectively implemented international conventions relating to sustainable development, taking account of environmental protection (the so-called environmental clause), human rights protection and employee rights protection (the so-called social clause), and good governance rules. The GSP Plus programme ensures duty-free access to the EU market for products included in 91% of tariff lines. In total, there are 15 states benefiting from the programme: 5 Andean states (Bolivia, Ecuador, Columbia, Peru and Venezuela), 6 Central America states (Guatemala, Honduras, Costa Rica, Nicaragua, Panama and El Salvador) and Georgia, Moldova, Mongolia and Sri Lanka (Commission Decision of 21 December 2005, OJ EU L 337 of 22.12.2005).

Margins on preferences applicable to the products covered by GSP:

- Non-sensitive products (e.g. mineral fuels, leather, wood, certain products made of iron and steel, nickel and products made thereof, aircraft and spare parts to aircraft, musical instruments, furniture, toys, sports equipment) – duties have been suspended (except for duties on agricultural components).
- Sensitive products (e.g. a number of agricultural products, passenger cars, transport cars, special-purpose cars, clocks and watches, lightning equipment) – *ad valorem* reduction of duties amounts to 3.5 percentage points, whereas for products included in chapters 50 to 63 (textile and clothing products) – the reduction is 20%. For specific duties, except for the rates specified as the minimum or maximum ones, the reduction is 30%.

Source: Council Regulation (EC) No 980/2005 of 27 June 2005 applying a scheme of generalised tariff preferences (OJ L 169 of 30.06.2005).

The criteria set forth above do not apply to the Least Developed Countries (LDC), covered by the Everything But Arms (EBA) programme which grants a duty- and a quota-free access to the EU market for all the products originating in these countries, except for arms and ammunition (GSP excludes Chapter 93 of HS) and certain agricultural products (sugar, rice and bananas) for which customs duties are reduced on a step-by-step basis.

Use of the preferences requires compliance with the **rules of origin**. More information on this subject can be found in the guide available at: http://ec.europa.eu/taxation_customs/common/publications/info_docs/customs/index_en.htm

Free trade agreements

Poland, upon becoming an EU Member State, entered free trade agreements (FTAs) with other partners, which had either been effective or were being drawn up in the EU prior to Poland's accession.

The most important of them, beside the agreements with the three EFTA countries (European Economic Area), Switzerland (free trade zone) and Turkey (customs union) are:

- Euro-Mediterranean Association Agreements (with Algeria, Egypt, Israel, Jordan, Lebanon, Morocco, the Palestinian Authority, Syria, Tunisia and Turkey; Libya currently has observer status).
- Stabilisation and Association agreements (singed with the countries of the former Yugoslavia), which are aimed at stabilisation of economic co-operation conditions and at granting mutual trade preferences to strengthen the democratic process in those countries.
- Association agreements with Mexico and Chile
- An agreement on trade, development and cooperation with RSA

Community Customs Code

In Poland, the system of customs law is made up of directly applied Community rules and national laws (the Customs Law and executive acts thereto). Issues related to customs control and the system of organisation of customs authorities are regulated in the Act on Customs Service. Application of national regulations intended to supplement or render the community law more specific is permitted by virtue of the Community Customs Code, the basic Community legal act in respect of customs law.

Since 1 May 2004, introducing goods to the Community customs area has been possible in Poland exclusively through air and sea border crossings and through land border crossings with Belarus, Ukraine and Russia (the Kaliningrad district). Border control has already been abolished on crossings with Lithuania, Slovakia, the Czech Republic and Germany.

Goods introduced to the customs area of Poland (Community) are subject, as of the moment they are introduced thereto, to **customs supervision**. These goods, except

for specific cases, should be presented to customs authorities at a customs office, or in any other venue as may be permitted or specified by the customs authority, in order to be assigned a customs-approved treatment or use. The goods which are to be placed under a customs procedure have to be declared for such a procedure. Detailed requirements to be met by a **customs declaration** are laid down in the Ordinance of the Minister of Finance of 22 April 2004. In the period from 31.08.2007 to 30.06.2009, the customs declaration may be in paper or electronic form. These changes result from the launching of the 1st phase of the EU Exports Control System (ECS) in Poland on 31 August 2007. The ECS provides for the handling of an electronic export declaration sent by the declaring party/exporter, both in the customs office of export and the customs office of entry, where such declaration is to be submitted for:

- export procedures,
- inward processing,
- return journeys after the customs procedure with economic impact
- transport (single transport contract)

and in other cases when the customs office of entry acts as office of export.

Electronic confirmation of the entry of goods, sent by the export office to the declaring party replaces the 3 SAD card and stands as a document which confirms the export of goods for VAT purposes. The system ensures the effective customs control by customs administration, while exporters are able to faster process documents concerning exports of goods and apply a zero tax rate on exports of goods.

The second stage of operation of the ECS system will begin on 1 July 2009. Export declarations will be submitted exclusively in the electronic form throughout the EU using the ECS system (they will be submitted in paper form only in emergency situations). In addition, data concerning safety and protection will be provided in advance.

Non-tariff measures

Inclusion of Poland in the EU common commercial policy implies application of Community solutions in respect of non-tariff measures, such as anti-dumping, countervailing and protective measures, quantitative restrictions, surveillance system and prohibitions on exports and imports. Although the means of administering trade with third countries are established by the EU and not by the particular Member States, the Community law does not preclude application by a Member State of any prohibitions, restrictions or surveillance measures with regard to imports, exports or transit if they are justified on grounds of public morality, public safety, protection of health and life of humans, animals or plants, protection of national treasures of artistic, historical or archaeological value, or protection of commercial and intellectual property. These prohibitions and restrictions may not, however, serve as a means of arbitrary discrimination or a disguised restriction on trade between the EU Member States.

Anti-dumping and anti-subsidy (countervailing) duties. The European Union, which has a highly liberalised access to the market for manufactured articles, relatively often applies non-tariff measures, in particular measures preventing unfair competition, i.e. dumping (more frequently) and subsidies (less often). As at 30 June 2008 in imports to the EU, and thus also to Poland, 131 anti-dumping measures were in effect (mostly in respect of chemical and steel products) and 8 countervailing measures. In the first half of 2008 the European Union did not initiate any new anti-subsidy or anti-dumping proceeding.

The list of the anti-dumping and countervailing measures currently in effect is available at: http://ec.europa.eu/trade/issues/respectrules/anti_dumping/stats.htm

The anti-dumping duty on imports from a third country may be imposed only when the relevant investigations reveal that:

- imports at dumping prices took place,
- EU manufacturers of similar goods incurred real loss or are at risk of incurring such loss, or development of the relevant sector in the EU can be considerably delayed,
- there is a cause-and-effect relationship between these two events,
- imposition of the duty is in the Community's interest.

An alternative to the anti-dumping duty may be the so-called price undertaking. In the course of the investigation the exporter accused of dumping may undertake to comply with the minimum export prices agreed upon with the Commission or the maximum volume of exports (this applies only to countries which are not members of WTO). The exporter may submit such an offer only following preliminary establishment that dumping has taken place and a loss has been suffered. The Commission accepts price undertakings made only by these exporters who cooperated with it during the investigation. It also takes into account the fact whether a particular exporter carried out its undertakings in the past (this applies to companies which were subject of anti-dumping investigations in the past). The undertaking is accepted only on condition that effective monitoring of the carrying out thereof is possible.

Exporters (and also importers and manufacturers which were parties to the investigation) may apply for a revision of the decisions taken by the Commission or the Council under the administrative procedure (in the Commission) or in court proceedings (at the Court of First Instance and the European Court of Justice).

After the lapse of one year of the imposition of the anti-dumping duty, exporters may apply for a review of the anti-dumping measures put into effect (interim review). Such a review may result in a change of the amount of the anti-dumping duty.

Exporters who did not export particular goods in the period under analysis by the Commission, but commenced the exports after the investigation had been initiated, or entered into export contracts, may apply for the carrying out of special investigation (newcomer review). Such a review may result in the establishment of individual rates of anti-dumping duty based on the individual dumping margins, or in the accusation of dumping being dismissed. As at the commencement of the investigation, the anti-dumping duty on goods delivered by a new exporter ceases to be effective and, at the same time, the Commission establishes a system of recording to enable imposition of anti-dumping duty retrospectively.

If imports are no longer made at dumping prices or if the dumping margin decreased, importers may apply for a return of the duty paid. The importer should receive the monies no later than within 21 months (decision on the return should be taken within one year and no later than within 18 months, while the relevant payment should be made within 90 days of the date of the decision).

Importers of bicycle parts of Chinese origin may apply for exemption from the obligation to pay the anti-dumping duty if their company imports not more than 300 parts of

a single type per month. In the case of a company which uses more than 299 parts of a single type, the European Commission may consent to such an exemption if the added value to the parts exceeds 25% of the costs of manufacturing and the value of such parts represents less than 60% of the total value of all the parts of the final product.

A similar procedure is followed in anti-subsidy investigations. Differences consist mainly in the fact that in the anti-subsidy procedure investigation for new exporters is carried out in the form of the accelerated investigation review and the countervailing duty remains in effect until the investigation is completed, whereas in the anti-dumping procedure the duty ceases to be in effect at the moment the investigation is initiated. Furthermore, in anti-subsidy investigations, an alternative to the countervailing duty may also be undertaking of the government of the exporter's country to eliminate or reduce the subsidy.

Quantitative restrictions. With regard to imports of certain steel products from Kazakhstan and Russia quantitative quotas, established in sectoral bilateral agreements between the EU and these countries, are in place. The quantitative quotas are also in effect for imports of certain types of clothing and textile goods from North Korea (established autonomously) and Belarus (bilateral agreement). As to the imports from Belarus, limits on inward processing of textiles and clothing have been established.

Administration of the quotas falls within the scope of competencies of the European Commission. The role of the Polish administration is to issue import licences following obtainment of information from the Commission on the limit assigned. The system of administering of quotas has been set forth in the Council Regulation (EC) No 520/94[5]. It allows administering of quotas based on the order in which applications are submitted (on a "first come, first served" basis), based on traditional trade flows, and in proportion to the quantities requested when the applications are submitted. With regard to quotas for steel and textiles the first system is used.

The quotas are not allocated to countries but to importers, in the order in which the Commission receives information from the Member States on the applications submitted. The Commission checks the availability of a quota and notifies the Member States whether they can issue an import licence for the quantity of goods applied for (which, however, may not exceed the limits established per importer). The Commission makes decisions on the daily basis, depending on the actual demand; if the demand is exceeded, a *pro rata* reduction is made, namely a reduction proportionately to the volumes notified.

Importers may obtain information on the use of the quantitative quotas using the Integrated System for the Management of Licences (*Système Integré de Gestion de Licenses* – SIGL: http://trade.ec.europa.eu/sigl/query.html) which serves as a link between the European Commission and the institutions issuing import licences in Member States, including the Polish Ministry of Economy.

[5] Council Regulation (EC) No 520/94 of 7.03.1994 (OJ EC L 66 of 10.03.1994, p. 1), Commission Regulation (EC) No 2044/2003 of 20.11.2003.

Surveillance system. Surveillance may cover both imports made (retrospective surveillance) and planned (prior surveillance, or automatic licensing). In the former case, thanks to registration of trade by customs authorities, the Commission obtains information on the imports to the Member States faster than it usually takes place. In the case of prior surveillance, marketing of products on the territory of the Union is possible on condition that the importer has obtained a uniform surveillance document from the competent authorities in the Member States (in Poland: an import licence; see further below). In some cases obtainment of an import licence is contingent upon submission of an original export licence issued by the supplier state (double-checking surveillance).

Import licences. These are required for imports of manufactured articles covered by quotas and goods subject to surveillance (if such a requirement was introduced). Import licences are issued by the Minister of Economy automatically, for the quantity applied for, within 5 business days of the date of submission of the relevant application (licences for the imports of agri-food products are issued by the President of the Agricultural Market Agency). The issuance of Community import licence (within a quota) is subject to stamp duty of PLN 82. Stamp duty is not collected on the application for the surveillance concerning the imports of steel products *erga omnes* (on the basis of Regulation 076/2002). The receipt should be enclosed to the application. Where there is no evidence to the contrary, the authority competent to issue the import document is assumed to have received the application within 3 business days following the date of submission thereof. A model application for the issuance of an import (and export) licence was published in the Ordinance of the Minister of Economy and Labour of 14 May 2004 concerning import and export licences issued as measures of administration of foreign trade in goods, The obligation to obtain a licence does not apply to goods exempted from customs duties pursuant to separate regulations.

Issuance of the licence may be contingent on the provision of a **security** (either in the form of a cash deposit or a guarantee). The security is provided in the Polish currency and calculated at the rate published by the National Bank of Poland on the business day preceding the date on which the security is provided. The security provided in the form of a cash deposit is returned by a transfer to the bank account specified in the application, whereas one in the form of a guarantee – by a return of the document confirming issuance of the said guarantee. If a licence is issued for a volume lower than the one applied for, the overpaid amount of the security is returned within 14 days of the date of licence issuance. The procedure for the provision and return of the security is laid down in the Ordinance of the Minister of Economy and Labour of 18 May 2004 concerning the security introduced as a measure of administration of foreign trade in goods.

In practice, surveillance is put into effect with regard to imports of sensitive goods, such as steel, textiles and clothes. The system of double-checking surveillance is in place for imports of clothes and textiles from Uzbekistan and eight categories of textile products from China (e.g. T-shirts, bedlinen, trousers), as well as steel products under quotas on imports from Russia and Kazakhstan. Imports of certain steel products from other third countries save for Switzerland, Norway, Liechtenstein, Iceland and Turkey, are subject to prior surveillance (only import licences are required – single-checking system) until 31 December 2009. This does not refer to the imports less than net weight 2.5 tons.

Prohibitions on exports and imports. The prohibitions on trade (imports/exports) are introduced by the EU only in exceptional cases – the protection of humans, animals and plants, public security, protection of cultural goods etc. Prohibitions on imports,

introduced by virtue of the Community regulations, apply, *inter alia*, to the following cases:

- trade in certain goods which could be used for capital punishment, torture or other inhuman, cruel or humiliating treatment or punishment,
- introduction to the Community of certain goods which infringe certain intellectual property rights;
- imports and exports of Iraqi national treasures;
- sale, transfer on a free of charge basis, or provision of technical assistance related to the military activities of any entities in Liberia, imports of unworked diamonds from Liberia, and of wood and wood products of Liberian origin;
- imports of leather and other goods produced from certain species of wild animals originating in countries where they are caught by means of leghold traps or by other methods which do not meet internationally agreed humane trapping standards
- trade in animals and plants which are particularly threatened with extinction (CITES);
- imports of sunflower oil originating in or exported from Ukraine without a valid certification of the absence of unacceptable concentration of mineral oil.

From 31 December 2008 a ban on the marketing, imports and exports of cat and dog fur and the products thereof will be in effect in the EU. Pursuant to domestic regulations, namely the Ordinance of the Council of Ministers, in Poland there is a prohibition on the imports of: skins of certain species of seal pups and products derived thereof from third countries and of asbestos and products containing asbestos.

Trade in rough diamonds. Trade in rough diamonds (unworked diamonds or diamonds that are simply sawn, cut or roughly worked) is governed by special rules. First of all, in exports and imports presentation of the so-called international Kimberley certificate is required, which the European Community undertook to use by virtue of the Interlaken Declaration in trade in rough diamonds as of 1 January 2003, pursuant to the document named *Kimberley Process Certification Scheme*. The Community export certificates may be obtained in Belgium, Federal Republic of Germany and in the United Kingdom; also imported consignments containing rough diamonds can be verified there. Polish authorities do not issue any licences for the import or export of rough diamonds, neither do they issue any export certificates.

Dual-use goods and technologies. In the common system of control of exports of dual-use goods, a uniform list of dual-use goods and technologies is in effect on the entire territory of the European Union. It is contained in the Council Regulation (EC) No 1183/2007 of 18 September 2007 amending and updating Regulation (EC) No 1334/2000 setting up a Community regime for the control of exports of dual-use items and technology. The rules governing foreign trade in goods, technologies and services of strategic importance for state security and also for the maintenance of international peace and security, as well as the rules governing control and registration of such trade, and liability for trade, incompliant with these rules, in such goods, technologies and services, are laid down in the Act of 29 November 2000, which has been harmonised with the relevant Community laws.

Information on the rules governing trade in dual-use goods is available at: http://dke.mg.gov.pl

These regulations do not provide for any control of imports of dual-use goods. Only imports of cryptographic devices are monitored by the Internal Security Agency in view of the requirements related to the ensuring of state security.

Exports and imports of arms and military equipment from and to Poland require obtainment of the relevant individual permit. An applicant should attach an end-use certificate to the application for the issuance of an individual permit for the export of armament, whereas an application for the issuance of a licence for the export of dual-use goods may be accompanied with an import certificate or an end-user certificate. Export of goods of strategic importance for the state security to certain countries is prohibited or requires the relevant permit from the Council of Ministers.

Information, in Polish and in English, on the terms and conditions of trade with third countries can be found on the website of the Ministry of Economy: http://mg.gov.pl/Clo or of the European Commission: http://ec.europa.eu/trade/index_en.htm.

Information on the terms and conditions of exports to the EU market can be also found in the EXPANDING EXPORTS HELPDESK portal created by the European Commission and intended for exporters from developing countries. The portal includes also a forum where entrepreneurs can establish relationships and find a supplier or purchaser of their goods.

3. Foreign Exchange Law

In June 1995, Poland adopted obligations arising from Article VIII of the Statute of the International Monetary Fund; the currency was declared convertible according to IMF standards.

The currently binding Act – the Foreign Exchange Law of 27 July 2002, which took effect as of 1 October 2002 (Journal of Laws No 141, item 1178, as amended[6]), was prepared for further liberalisation of capital flows and harmonisation with the European Union requirements. It provides for the principle of free movement of capital and payments; and only allows for restrictions stipulated in the European Union Treaty.

The Act regulates foreign exchange dealings[7] (foreign exchange dealings performed abroad and domestic trade in foreign exchange values) and the activity of exchange

[6] Amendments to the above Act are published in the following Journals of Laws of 2003, No 228, item 2260; of 2004 No 91, item 870 and No 173, item 1808; of 2006 No 157, item 1119 and of 2007 No 61, item 410. Eight executive acts to the Foreign Exchange Law have been issued – five ordinances by the Minister of Finance, including one on general foreign currency permits, one Ordinance of the Council of Ministers as well as one notice and one ordinance of the NBP President.

[7] The trade in domestic legal tenders is not deemed foreign exchange dealings and is thus not covered by the Act – Foreign Exchange Law.

offices[8]. It also defines the obligations: 1) connected with the exportation and importation and taking foreign exchange values or domestic legal tenders abroad and with the transfer of money abroad and domestic settlements with non-residents; 2) referring to the obligation to report to the NBP on data in foreign exchange dealings and exchange offices activities as well as keeping documents pertinent to these dealings and this activity. Furthermore, it defines the control performed with regard to limitations and obligations stipulated in the Act.

The limitations provided for in the Act do not apply to foreign exchange dealings with participation of the following parties: State Treasury, National Bank of Poland and public authorities in penal, civil or administrative procedures, banks or other financial institutions supervised by respective authorities as well as foreign exchange dealings with a bank or another entity having its registered seat in Poland within the scope of operations subject to surveillance under separate regulations concerning banking, insurance, pension and the capital market. However, "special limitations" on foreign-exchange dealings with foreign partners would apply to banks and other supervised entities but would not be applicable to the first three of the foregoing parties[9].

Few limitations that remain in the Act refer primarily to third party states. There are also limitations which do not have a geographical dimension as they are related to the foreign-exchange principle pursuant to Article 58 (1) of the Civil Code. Exceptions from this rule are provided in the Act.

Third-party states are countries other than Poland, non-members of the European Union as well as autonomous and associated territories of all states. Countries being members of the EEA or OECD are treated on equal terms with the Member States of the EU. Also, if the international agreements imply equal treatment of a dependent, autonomous or associated territory of the EU, EEA and OECD countries under the Act, such territories are treated on equal terms with these countries.

Foreign exchange dealings in the country and agreements which result in such dealings are also subject to limitations, i.e. cannot be done without a foreign-exchange permit. This limitation does not apply the following foreign-exchange dealings as provided in the Act: foreign trade and foreign-exchange dealings between non-residents as well as foreign-exchange dealings between residents being natural persons where these are not related to business activity.

Other limitations on foreign exchange dealings included in the Act refer to foreign exchange dealings with third party states, which constitute only a small part of all dealings in question. The limitations include, *inter alia*:

- exportation, taking and transferring domestic or foreign legal tenders to third party states by residents, with the purpose of undertaking or broadening the scope of business activity in these states including purchase of real estate (with exceptions),
- purchase by residents of, *inter alia*, stocks and shares in companies, or participation units in funds established in third party states, debt papers issued or made by non-residents from third party states, foreign exchange values sold by non-residents from the third party states,

[8] Activity of exchange offices is an economic activity consisting in the purchase and sale of foreign exchange values and in acting as intermediary in the purchase and sale thereof. The trade in foreign exchange values for own purpose is not subject to control.

[9] Special limitations concerning foreign-exchange dealings with foreign partners may be imposed for max. 6 months on the basis of an ordinance of the Council of Ministers. They would be connected with the implementation of decisions of international bodies of the Republic of Poland is a member or a dramatically difficult situation in the balance of payments.

- sale by residents of, *inter alia*, debt papers with maturity shorter than a year in third party states,
- opening accounts by residents in banks and branches of banks with seat in the third party states (with exceptions),
- sale of debt papers issued or made by non-residents from third party states or by residents in third party states with maturity shorter than a year unless these were earlier purchased in accordance with existing regulations,
- making between residents and non-residents cash settlements arising from the abovementioned activities.

The limitations in foreign exchange dealings provided for in the Act may be abolished by way of general foreign exchange permits (issued by the minister competent for public finance matters by way of an ordinance) or individual foreign exchange permits (issued by the President of the National Bank of Poland by way of administrative decisions). Foreign exchange permits will be granted when there is no threat relating to the public interest or international obligations of the Republic of Poland. The possibility to apply general and individual foreign exchange permits allows for the broadening – dependent on changing conditions – of the scope of freedom of foreign exchange dealings relative to the provisions of the Act.

The Ordinance of the Minister of Finance of 4 September 2007 on general foreign exchange permits allows for refraining from certain limitations on foreign exchange dealings performed abroad; the permits refer to all third countries or only to those that concluded agreements with Poland for mutual support and protection of investment[10].

Currently with respect to all third party states with which agreements on mutual support and protection of investment have been signed the following is permitted, *inter alia*:

- transfer by residents of means of payment – through the intermediary of authorised bank – for the running of business activity in these countries (including the purchase of real estate),
- purchase by residents of stocks and shares in companies, participation units and debt papers with maturity of a year or longer,

With respect to all third party states, the following is permitted, *inter alia*:

- purchase by residents of stocks and shares or participation units and debt papers with maturity of a year or longer as well as debt papers with maturity shorter than a year sold in Poland by non-residents in accordance with the regulations in force,
- purchase by residents of foreign currency during their stay in third party states in order to expend them in accordance with regulations in force,
- opening of bank accounts in such states by residents for settlement of accounts with non-residents in accordance with the regulations in force.

Furthermore permits were granted which were not geographically oriented, as they referred to foreign exchange settlements between residents in the country. This is about refraining from limitations on domestic foreign exchange.

The following is permitted, *inter alia*:

- payment settlements in EUR as regards the funds from the EU budget and settlements in exchangeable foreign currencies with respect to other non-refundable funds from foreign sources as specified[11];

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10 Third party states with which the European Communities signed agreements on partnership and cooperation or association agreements are treated on equal terms.

11 Pursuant to the Public Finance Act.

- payment settlements between residents in foreign currencies in the country, if such currencies have been obtained from a non-resident in order to cover obligations to the resident or are earmarked to carry out a foreign exchange order and where such settlements result from foreign exchange money transfers by residents who run business activity in this respect.
- payment of remuneration for work provided abroad by residents being employers in the country to bank accounts of residents-employees.

A separate chapter in the Act refers to the activity of foreign exchange offices. The provisions on exchange office activity do not apply to banks[12], branches of international banks and credit institutions and branches of credit institutions. The activity of foreign exchange offices is a regulated activity within the meaning of the Act on the freedom of business activity and needs to be entered in the register of foreign exchange office activity, kept by the President of the National Bank of Poland. The Act defines who may and under which conditions run a foreign exchange office. Obligations of an entrepreneur who carries out this type of activities are also specified in detail. In the activity of foreign exchange offices, the continuity of transactions must be maintained, the evidence of purchase and sale provided and a reliable register kept. The foreign exchange office activity may be conducted also by a non-resident, and the customer may also be an economic entity. Moreover, the object of foreign exchange dealings may comprise foreign exchange values other than foreign currencies, gold and foreign exchange platinum, e.g. traveller's cheques.

Despite the liberalisation of foreign currency turnover, there are still some obligations related to it, which usually appear when a threshold is exceeded. As regards money transfers abroad and domestic settlements in foreign currency, exceeding EUR 15,000 residents and non-residents are obliged to use authorised banks as intermediaries, while residents or non-residents crossing the Polish frontier are obliged to declare import or export of Polish or foreign currency exceeding EUR 10,000 (as foreign currency gold and platinum regardless of the value thereof) to the customs authorities or Border Guard.

On the basis of a general foreign currency permit it is allowed to waive the obligation to use an authorised bank as an intermediary in foreign currency dealings, if:

- either of the parties, whether resident or non-resident, is a consumer and non-cash dealings are involved,
- the parties are natural persons and business activity is not involved.

The control stipulated in the Act is performed by the NBP President within the scope of foreign exchange permits issued, the activity of foreign exchange offices and fulfilment of reporting obligations by residents who perform foreign exchange dealings and entrepreneurs carrying out the business of foreign exchange offices.

The Penal Code precisely defines norms of penal law applicable in case of fiscal offences and minor offences against foreign exchange dealings, committed with violation of limitations and non-observance of obligations stipulated in the Act

4. Exchange rate

Poland's exchange rate system has evolved since the 1990s from a fixed rate system attached to the US dollar (and then for a few months to a basket of five currencies),

[12] Tbe list of banking activities has been supplemented with the purchase and sale of foreign currency.

through a crawling peg and a floating exchange rate within a crawling band, to the present independent floating. The structure of the basket remained unchanged until January 1999[13]. The rate of the zloty's depreciation against the value of the basket lowered successively from 1.8% monthly in October 1991 to 0.3% in March 1999, which reflected the exchange rate as nominal inflationanchor. The average USD exchange rate, which amounted to PLN 0.95 in 1990, reached PLN 3.9675 in 1999 and PLN 4.3464 in 2000.

The progressively more flexible exchange rate system has implied increasing influence of the market on the zloty exchange rate. Forex and fixing rates were required to stay within a specific band that has been gradually widened. Initially, from May 1995, the maximum deviation from the parity rate amounted to +/-7%; after March 1999, the band limits reached as much as +/-15%. As early as in mid-1997, a substantial movement of the exchange rate of zloty within the band was observed. Since August 1998, the central bank has not intervened on the foreign exchange market, and transaction fixing was abolished in June 1999. Thus, the exchange rate policy resembled in practice a floating exchange rate system, although the crawling band system was formally maintained.

On 12 April 2000, the full floating of the zloty exchange rate took place, as a result of a decision made by the Council of Ministers on the initiative of the Monetary Policy Council. The zloty exchange rate has been since then set freely by market forces; the category of the parity exchange rate, the crawling devaluation and the band limits no longer exist. The central bank could intervene on the foreign exchange market, which is admissible also in the adopted system of independent floating; however, it has not used this possibility so far.

After a long period of nominal depreciation which ended in 1999, the exchange rate of the Polish zloty has been subject to marked fluctuations. Following its considerable appreciation in the years 2000-2001 (year-to-year), the years 2002-2004 witnessed a growing depreciation trend. In 2005, appreciation of zloty took place again, by 12%, In the years 2006-2007, appreciation was much weaker, annually around 3%. As a result in 2007 zloty was stronger by 14% as compared to the year 1999.

The effective nominal PLN exchange rate has been strongly influenced by the Euro to zloty exchange rate. In 2007, the average PLN/EUR exchange rate was 3.7829 and the USD/PLN exchange rate stood at 2.7667. As compared with the year 2006 zloty was appreciated by 3% to Euro, and 12.1% to US dollar. Such variations in the dynamics in the zloty exchange rate related to each of the abovementioned currencies resulted in the average annual EUR/USD exchange rate of 9.2%.

The real effective exchange rate of zloty defiled using the consumption prices index increased by 23% between 1999 and 2007, which was largely due to the high inflation in Poland at the end of the 1990s. However, the real effective exchange rate defiled by the index of unit labour costs in the processing industry decreased by 19%. It was a result of a 28% drop in nominal relative unit labour costs. The most significant drops in these costs were recorded in the years 2002-2003. Although in 2006 the reduction was still 4%, in 2007 (similarly to the years 2004-2005) it lost its depreciative influence on the real exchange rate of zloty, This situation in terms of the nominal and real exchange rate of zloty ensured favourable conditions for investment in Poland both by

[13] The USD remained in the structure of the basket, with the present share of 45%; EUR replaced 4 other currencies.

portfolio investors who purchase securities in PLN and who benefited from the nominal appreciation of zloty, and intermediate investors, who benefited from real depreciation of the zloty exchange rate defiled by unit labour costs.

Similarly to other new Central European Member States of the EU, Poland is a member of the Economic and Monetary Union with a derogation, i.e. it took the obligation to adopt the common currency after meeting the convergence criteria set forth in the Treaty of Maastricht. Poland has already met most of these criteria. It is expected that the Euro will provide a number of benefits to Poland, including lower costs of transactions and a lower exchange rate risk. It will also facilitate access to the capital market of the Euroland and will contribute to closer relations between businesses, by which the further integration of the Polish economy with the European economy may be achieved.

5. Major legal acts

Community legislation

- Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code (OJ L 302 of 19.10.1992), as amended;
- Council Regulation (EC) No 384/96 on protection against dumped imports from countries not members of the European Community (OJ L 56 of 6.03.1996), as amended;
- Council Regulation (EC) No 2026/97 of 6 October 1997 on protection against subsidized imports from countries not members of the European Community (OJ L 288 of 21.10.1997), as amended;
- Council Regulation (EC) No 3285/94 of 22 December 1994 on the common rules for imports repealing Regulation 518/94 (OJ L 349 of 31.12.1994), as amended;
- Council Regulation (EC) No 519/94 of 7 March 1994 on common rules for imports from certain third countries repealing Regulation (EEC) 1765/82, 1766/82 and 3420/83 (OJ L 67 of 10.03.1994), as amended;
- Council Regulation (EEC) No 3030/93 of 12 October 1993 on common rules for imports of certain textile products from third countries (OJ L 275 of 8.11.1993), as amended;
- Council Regulation (EC) No 517/94 of 7 March 1994 on common rules for imports of textile products from certain third countries not covered by bilateral agreements, protocols or other arrangements, or by other specific Community import rules (OJ L 67 of 10.03.1994, as amended);
- Council Regulation (EC) No 3286/94 of 22 December 1994 laying down Community procedures in the field of the common commercial policy in order to ensure the exercise of the Community's rights under international trade rules, in particular those established under the auspices of the World Trade Organization (OJ L 349 of 31.12.1994);
- Council Regulation (EC) No 3036/94 of 8 December 1994 establishing economic outward processing arrangements, as amended (OJ L 322/94);
- Council Regulation (EC) No 980/2005. of 27 June 2005. applying a scheme of generalised tariff preferences (OJ L 169 of 30.06.2005, as amended);
- Council Regulation (EC) No 1183/2007 of 18 September 2007 amending and updating Regulation (EC) No 1334/2000 setting up a Community regime for the control of exports of dual-use items and technology (OJ L 278 of 22.10.2007);

- Regulation (EC) No 852/2004 of the European Parliament and of the Council of 29 April 2004 on the hygiene of foodstuffs and Regulation (EC) No 853/2004 laying down specific hygiene rules for food of animal origin (OJ L 139 of 30.4.2004).

Polish legislation

- The Act of 30 August 2002 on conformity assessment system (consolidated text: Journal of Laws No 204 of 2004, item 2087). Important amendment since 7 January 2007 (Journal of Laws No 249 of 2006, item 1834);
- The Foreign Exchange Law of 27 July 2002 (Journal of Laws No 141, item 1178 as amended, recently in 2007 Journal of Laws No 61, item 410);
- The Act of 29 November 2000 on foreign trade in goods, technologies and services of strategic relevance for the national security and for maintaining international peace and security, and on amendment of certain laws (Journal of Laws No 229 of 2004, item 2315, consolidated text);
- Act of 19 March 2004 – Customs Law (Journal of Laws of 2004 No 68, item 622)
- Act of 16 April 2004 on administering foreign trade in goods (Journal of Laws of 2004 No 97, item 963);
- Act of 10 March 2006 on administering foreign trade in services (Journal of Laws of 2006 No 79, item 546);
- The Ordinance of the Minister of Economy and Labour of 14 May 2004 on permits for imports and exports of goods granted under the measures of administration of foreign trade turnover (Journal of Laws No 131 of 2004, item 1402);
- The Ordinance of the Minister of Economy and Labour of 18 May 2004 on deposits required under the measures of administration of foreign trade turnover (Journal of Laws No 131 of 2004, item 1403);
- The Ordinance of the Minister of Finance of 22 April 2004 on specific requirements to be met by customs declarations (Journal of Laws No 94 of 2004, item 902);
- Act of 25 August 2006 on food and nutrition safety (Journal of Laws No 171 of 2006, item 1225).