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Poland

Food and Agricultural Import Regulations and

Standards

Country Report

2003

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Report Highlights:

Please note the changes in the following chapters: A. Food Laws, B. Labeling Requirements, D. Food Additives Regulations, E. Pesticides and other contaminants, G. Other Specific Standards, I. Import Procedure and Appendix I - Government Regulatory Agency Contacts, Appendix II - Other Import Specialist Contacts

Includes PSD changes: No
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FOOD AND AGRICULTURAL IMPORT REGULATIONS AND STANDARDS REPORT (FAIRS)

Last Updated: July 2003

Section(s) Last Updated: A. Food laws, B. Labeling Requirements, D. Food Additives Regulations, E. Pesticides and other contaminants, G. Other Specific Standards, I. Import procedure, Appendix I and II

DISCLAIMER: This report has been prepared by the Office of Agricultural Affairs of the USDA/Foreign Agricultural Service in Warsaw, Poland for U.S. exporters of domestic food and agricultural products. While every possible care has been taken in the preparation of this report, information provided may be no longer complete nor precise as some import requirements are subject to frequent change. It is highly recommended that U.S. exporters ensure that all necessary customs clearance requirements have been verified with local authorities through your foreign importer before the sale conditions are finalized. FINAL IMPORT APPROVAL OF ANY PRODUCT IS ALWAYS SUBJECT TO THE RULES AND REGULATIONS AS INTERPRETED BY THE COUNTRY OF IMPORT AT THE TIME OF PRODUCT ENTRY.

Please contact this office, if you have any comments, corrections or suggestions about the material contained in this report. Our e-mail address is agwarsaw@usda.gov.

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A. FOOD LAWS

The Polish government works to ensure the safety and quality of food for Polish consumers through a number of regulatory means. Most of the newer measures are consistent with those observed in the European Union.

When new products are introduced onto the Polish market, it is always prudent to check whether all ingredients are permitted (especially coloring agents). It is essential for the products to be accompanied by the required documentation. A number of licences, permits and special health certificates are required for any agricultural product. Products not meeting the requirements are detained at the border and are refused entry to Poland. Although the lack of proper labels or documentation can in most cases be corrected, it is a costly and time-consuming procedure which in can be disastrous for products with short shelf lives.

Please do not hesitate to confirm details pertaining to individual products by contacting the Agricultural Affairs Office in Warsaw.

- Polish-EU Cooperation

Poland's general terms of EU accession were agreed to at the EU Copenhagen Summit in December 2002 (please see Attache Report GAIN PL 2038, 12/18/02, "Polish Agriculture Agreement with EU", available at www.fas.usda.gov for further details). Since the summit, there have been on-going negotiations between the EU and Poland on details not completed at the Summit. These include sanitary and phytosanitary matters, still under negotiations, as well as subsequent shifting from a totally simplified direct payment subsidy system to a mixed one.

Poland is introducing changes in its legal system to attain an EU-compatible certification system. Before the new legislation become effective all products originating from the European Union and subject to third party certification will be able to enter Poland. The testing reports and certification documents produced by authorized bodies in the European Union will be reviewed, and if the tests adhere to Polish requirements, the certification process will be considerably shortened.

B. LABELING REQUIREMENTS

Please note that no exceptions are given to label regulations.

- Samples:

Product samples arriving in Poland must be labeled in Polish. A copy of the draft label (if other than the sticker applied to the sample) must be enclosed. The following information is required:

- name of the product
- name and address of the producer or firm distributing the product on the Polish market
- ingredients

- weight
- date "consume by"

- Products for retail distribution:

Effective December 16, 2002 based on the Journal of Law no. 202, all packaged/canned food products for retail distribution are required to have the following information on Polish language labels.

Multi-language labels are acceptable as long as they include the Polish language. Labels must contain the following information:

- name of the product
- name and address of the producer or firm distributing the product on the Polish market
- date "to be consumed by"
- net content (weight/capacity)
- content of the product (ingredients, chemical additives etc.)

As of late 2000, regulations from 1994-1997 concerning the labeling of alcoholic products were implemented, (Dziennik Ustaw no. 124 pos 783, dtd. Oct. 13,1997, Polska Norma N-A-79122 - Wino gronowe, Dziennik Ustaw 86 pos 402, July 15 1994). These regulations require that all imported bottled alcoholic beverages must have Polish language labeling.

Labels must contain the following information:

- name of the product (e.g. variety of wine)
- name and address of the producer
- name and address of importer
- net content (capacity in Liters)
- alcohol content in percent

Labeling must be applied in the form of a whole label or a permanent sticker before the product can enter Poland. Products arriving in Poland without appropriate labels will be detained at the border until appropriate labels are applied.

- Bulk packaging:

Labeling must be applied in the form of a whole label or a permanent sticker before the product can enter Poland. Products arriving in Poland without appropriate labels will be detained at the border until appropriate labels are applied.

Labels must contain the following information in Polish language:

- name of the product
- name and address of the producer or firm distributing the product on the Polish market
- ingredients
- weight
- date “best before”

– **Specific requirements for labeling of certain products:**

- Dairy products labeling must contain fat content.
- Alcoholic beverages must contain alcohol content.
- Nutrition Facts table is also required for dietetic and dairy food products.

The following is an example of a Polish food product chart:

Milk Long Life UHT

Ingredients in 100g of milk:

milk sugar: 4.9g

fat: ca 1.5g

protein: ca 3.0g

minerals: 0.8g

Vitamins: A,D,E,K Energy cal: 100 g : 186 kj (44 kcal)

Most food products use 100g (processed products, juices, milk) or 1 L content to provide the content specifications. The content is depicted in grams or milligrams.

Recommended Daily Intake is at times specified especially in the aforementioned products but is not obligatory.

- Organic products:

According legislation adopted on March 16, 2001 all organic products must have a certificate of compliance. Imported products including those which have certificates issued by EU certifying institutions also need to be re-certified in Poland. Once Poland enters the EU products approved in the EU will no longer require re-certification in Poland.

Polish certifying institutions :

AgroBIOTest Sp.z.o.o.
ul. Nowoursynowska 166
02-787 Warszawa
ph/fax: 4822-847873

Polskie Towarzystwo Rolnictwa Ekologicznego

(Polish Association of Ecological Agriculture)

ul. Szerokie 26
20-050 Lublin
ph/fax: 48-81-5020859
mobile: 48-606248114

Bioekspert s.c.
ul. Grojecka 109
02-120 Warsaw
ph: 48-24-2629772
fax: 48-22-8252231
mobile: 48-502-56-96-94

To receive a Polish certificate of compliance the producer must apply to one of the above mentioned certifying institutions indicating the activity (farming, trade, wholesale, retail). Imported products, this application should indicate the origin, kinds and quantities of products to be imported, as well as information on storage, repackaging or processing locations. The importer must keep all documentation on the types and quantities of imported organic products, as well as their storage, packaging and transportation.

The certificate of compliance is valid for 12 months (from the date of issuance). Organic products are those which

- include at least 95 % of ingredients produced by organic methods or
- include at least 70 % percent of ingredients produced by organic methods with remaining 30 % of ingredients being permitted for use in organic farming or processing.

Imported products should be labeled as organic if they were produced by organic methods confirmed by the certificate of compliance. The label should state “product of organic farming”, as well as contain the information on the manufacturer, number of the certificate of compliance, the name of the certifying institution and its ID number. For imported products, the name of the importer should also be mentioned on the label, and if imported from the European Union - there should be information stating that this product is under the EU control system.

Organic products for trade should be stored separately from other non-organic products. Storage and transportation of organic products is done in closed packaging or containers with the information on the name and address of the manufacturer, name of certifying institution, its ID number and certificate number. This legislation is compatible with the EU regulations and entered into force on October 1, 2001.

- Nutritional Labeling:

New nutritional labeling regulations are specified in Journal of Law no. 239, dated December 23, 2002 (Original Regulation published in the Journal of Law no. 51 chapter 293 dated December 17, 1973 and Journal of Law 108 chapter 520 dated August 22, 1996).

Polish regulations concerning this subject are not very detailed. Any issues not directly specified are subject to the EU and Codex regulations. In many cases, product labeling must be individually approved by the State Hygiene Office- (Panstwowy Zaklad Higieny) - PZH.

Since Polish regulations do not specify conditions which must be met when using nutrition content claims, implied and health threat claims on packaging must be approved by the PZH office. In certain cases, cereal products for example, the use of statements such as “cereal contains minerals beneficial to health” have already been approved for the Polish market. Some companies have experienced problems with terms which imply curative or prevention effects of food products specified on the labels. In most cases the standard Nutrition Facts panel used on U.S. products is not sufficient for Polish authorities in order to approve the product but is taken into consideration when evaluating any nutritional claims, implied on product labels.

PLEASE note: The current Polish regulations specify that each delivery of the nutrition product has to be verified by the Sanitary (SANEPID) authorities. This situation should change once the new regulations on product entry are introduced.

- Products derived by Biotechnology

Since April 22, 2000, all products containing Genetically Modified Organisms have to be labeled according to regulation adopted in October 1999. The regulation requires labeling of any product regardless of the level of content of the GMO in the product. Polish GMO regulations are in line (at times are even stricter than) the EU regulations.

Import of Products containing Biotechnology originating materials:

- Bulk Products: To import bulk Biotechnology products (e.g. soybean meal, corn) the importer has to apply for a permit (specifying the particular variety) to the Ministry of Environmental Protection. The Ministry of Environmental Protection passes this request to a special GMO Committee consisting of processors/scientists/NGO'S. This committee votes on individual applications and issues an opinion which is passed to the Ministry of Environmental Protection. The Ministry of Environmental Protection takes into consideration the opinion of the committee when it issues or refuses a permit. This permit is valid 10 years and specifies the individual importer and variety which is to be imported.

- Food Products: Only those Biotechnology products (varieties) which are already approved for the Polish market (e.g. Soybean Meal Roundup) can be used as ingredients in products or imported.

Food containing Bioengineered ingredients must receive a positive opinion from the Institute of Hygiene followed by approval from the Main Sanitary Inspection.

- Feeds: Feed containing Bioengineered ingredients must receive approval from the Main Veterinary Inspection.

Packaging products: Packaging should prevent the accidental release of a product into the environment

during transportation, storage and use.

A. Packages containing GMO products or products containing GMO ingredients should include identification of the product as a “genetically modified product.” The label should be on a background which contrasts with the color of the package and other labeling on the package.

B. Ingredients must be labeled on the package as “genetically modified” or an asterisk (*) must be placed next to the ingredient, and a footnote indicating “Genetically modified” should follow the list of ingredients.

Additional information should be shown on the package including:

A. information about the possible uses of a product;

B. the date and number of the GMO permit;

C. conditions under which the product should be used;

D. instructions on actions to take in case of misuse or incorrect release of the product into the environment;

E. instructions on the proper storage and sale of the product.

A new GMO law was approved by the Polish parliament on June 11, 2001. Currently (July 2002) implementation regulations for the new law have not yet been finalized. Hence, the majority of the regulations in place pertain to the previous (April 22, 2000) law. The new regulation allows a 1% tolerance level for unintentional content of GMO ingredients in products.

C. PACKING AND CONTAINER REGULATIONS

Polish packing and container requirements do not differ from general international standards. When importing by containers from the United States, Polish importers prefer 40 ft. containers due to the overall lower costs per item. However certain regulations such as weight restrictions may limit shipments of heavier products. For example, for a 40 ft container there is a weight limit of 30.5 tons. Polish transportation regulations specify that weight on one truck axle cannot exceed 8.5 tons. For heavier container loads special heavy duty tractors and semi-trailers must be used.

Container shipments specified as dangerous (highly flammable) - classified as IMCO-IMDG require special permission. High Cube containers (30 cm higher than regular sized containers) also require the importer to obtain special permission issued at the point of entry by local authorities. Due to the varied height of local bridges, special routes must be assigned for transportation of irregular size loads.

Currently no waste disposal regulations apply to container shipments.

D. FOOD ADDITIVES REGULATIONS

Poland's Ministry of Health and Social Welfare published a new regulation (Journal of Law no. 87 dtd. May 19, 2003) on food additives on June 3, 2003. Poland uses a positive-additives list, which identifies additives that are permitted for use in foodstuffs. This particular regulation has been one of the most difficult obstacles facing imported products. The new list is in line with the current EU regulations.

Please note: As each EU member state has a different list of allowable food additives it is vital for all U.S. exporters to check with the potential Polish importers about whether the product intended for the Polish market meets all the ingredient requirements.

The following institutions are directly involved in inspecting food additive levels in imported products:

Ministry of Health and Social Welfare - preparation of legal documentation
Warsaw Sanitary Station - SANEPID - actual tests & check ups
National Food and Nutrition Institute - legal work & check ups

E. PESTICIDES AND OTHER CONTAMINANTS

Polish authorities prepared a new positive residue list. Regulations on pesticide residue and other contaminate levels have been specified in the Journal of Law no. 37 in 2003, dtd. January 13, 2003; prepared by the Ministry of Health and Social Welfare. The format and the content of the current Polish list is very similar to the EU regulations and Codex lists.

Commodities which have been treated with plant protection chemicals are required to have a list of plant protection chemicals which were used during the production of the commodity.

According to the Polish Sanitary Office which conducts tests of imported commodities, this particular regulation does not hinder international trade. An approved pesticide list and any additional details concerning this subject can be obtained from the State Hygiene Office- (Panstwowy Zaklad Higieny) - PZH

F. OTHER REGULATIONS AND REQUIREMENTS

Health Authorities:

It is the responsibility of the importer to submit a report on each shipment of imported goods to the Voivodship (State) Sanitary Station.

The report (in Polish) should include the following information:

1. Name of the product
2. Name of exporter
3. Name of importer
4. Name of producer
5. Quantity (also number of cases or pallets)
6. Date of production
7. Date and port of entry
8. Means of transportation (e.g., truck, registration no. etc.)

A list of all sanitary stations responsible for a particular region can be obtained by local importers from

the Warsaw Sanitary Station - SANEPID.

G. OTHER SPECIFIC STANDARDS

Alcoholic Beverages

A permit is required from the Ministry of Economy to sell imported alcoholic products in wholesale outlets. Local county offices issue permits for alcoholic beverages to be sold in retail outlets.

Phytosanitary regulations

Shipments of live plants, fresh fruits, vegetables, grains and seeds require a Phytosanitary certificate. Polish Phytosanitary regulations are based on a law dated July 12, 1995 which was updated and published in Dziennik Ustaw in 2002 no. 171 pos, 1398. Regulations currently in place (Dziennik Ustaw dtd. September 18, 2001 no. 114 pos. 1221) specify: 1. harmful organisms subject to compulsory control; 2. lists of plants, plant products and objects which are forbidden entry to Poland; 3. Other specific phytosanitary requirements and 4. List of plants, plant products and objects for which a phytosanitary certificate is required.

Phytosanitary control is conducted by the Main Inspectorate of Plant Protection and Seeds. Details of current regulations and contact list can be found on the Inspectorate web page: <http://www.iorin.gov.pl>.

Veterinary regulations

Imports of animals and products of animal origin are supervised by the General Veterinary Inspectorate headed by the Chief Veterinary Officer (CVO). The CVO closely cooperates with FAS Warsaw, FSIS and APHIS in Washington D.C.

Live animals, meat, meat products and offal, dairy products as well as bovine semen and embryos imported into Poland must be accompanied by a health certificate issued by a government-approved veterinarian from the exporting country. Products must bear a label in Polish with the date of production clearly stated. There is zero tolerance for presence of hormones in imported beef but Polish veterinary authorities do not require that beef originates from cattle which have not been treated with growth promoting hormones. Breeding animal and animal genetics importers must also contact Center for Animal Breeding and National Institute for Animal Husbandry in Balice in order to receive a positive opinion about breeding value of imported genetics.

A new veterinary law requires that each health certificate for a product in transit be translated into the Polish language by a certified interpreter.

Poland's EU accession in May 2004 will have detrimental effect on U.S. exports of livestock and animal products. Introduction of EU health certificates and veterinary regulations planned 6 months prior to actual accession will practically ban exports of U.S. live cattle, beef, pork and offal.

In January 1997, a regulation went into effect requiring imported products (including food and agricultural products) be inspected to verify that they meet Polish quality standards. The Centralny Inspektorat Standaryzacji (CIS), is charged with ensuring the "quality" of products offered on the Polish market. So far, the CIS inspection has not noticeably hindered trade in food products. Starting in 2003 the Polish Government plans to change the structure of the CIS. Instead of CIS, a new inspection agency called Quality Inspection of Commercial Food and Agricultural Products will be created. Many of the current CIS structures will be included in the new organization. These change are expected to create much stronger supervision of the QICFAP by the Ministry of Agriculture.

On May 11, 2001 a new law concerning all health and nutrition aspects of food products was adopted in Dziennik Ustaw 63 dtd. June 22, 2001. This law constitutes another step towards aligning the Polish regulations with the European Union. The regulation covers: production, storage, handling, labeling of food products, products derived from biotechnology, food additives, contamination levels and HACCP.

Implementation of regulations for the new law were prepared by the Polish Ministry of Health and Social Welfare, Main Sanitary Inspectorate and the Ministry of Agriculture. Some of the regulations will become effective during 2003, while HACCP regulations will become effective on Jan. 1, 2004.

Waste Disposal Regulations

On April 27, 2001 (published in Journal of Law No. 62, dtd. June 20, 2001) the Polish Government approved a new regulation concerning disposal of waste originating from production, import and distribution of all products sold on the Polish market (including food and agricultural products). Producers and importers are responsible for signing appropriate agreements with firms specializing in utilization of packaging materials. By introducing this new regulation the Polish government, in line with the EU requirements, is promoting product recycling.

Product disposal regulations

On January 6, 2003 (published in Journal of Law No. 7) the Polish Government approved a new regulation concerning the disposal of food and agricultural products which do not comply with Polish regulations and cannot enter the distribution system. It is the responsibility of the producer or importer to cover the costs connected with destruction of such products.

H. COPYRIGHT/TRADEMARK LAWS

-Protecting Your Product from IPR Infringement

Intellectual property laws are in place in Poland. Although the enforcement has been improving, it is still far from adequate. In theory all foreigners, both resident and non-resident in Poland, are protected from intellectual property infringement, either as a result of Polish law or bilateral agreements. Poland is a signatory to a number of international IPR conventions, including the Bern and Paris conventions as

well as the World Institute for Protection of Intellectual Property (WIPO). In 1997, Poland ratified the Rome Convention specifying IPR regulations.

As a result of its uneven IPR performance, in May 1997 the United States Trade Representative placed Poland on the Watch List of its Special 301 report on IPR practices. Poland remains on the Watch List at the present time.

-Patents

The Polish Law on Inventive Activities protects inventions through patents and utility models. Applications are filed with the Polish Patent Office; Polish attorneys must represent foreign applications. Patents are granted based on novelty, non-obviousness, technical character, and applicability. These are product patents versus process patents. Registrations are published 18 months from the date the application is received. Registered patents are valid 20 years from the filing date. Registered models, inventions, and industrial designs are valid for five years and may be extended for another five years. Annual fees must be paid for maintaining a patent. There are no regulations regarding license terms. Criminal penalties are possible for infringement.

-Trademarks

Poland's trademark law of 1985 stipulates that trademarks, service marks, or collective marks may be registered. Trademarks are also protected under the 1993 Law on Combating Unfair Competition. A trademark must define the goods and services that are to be marked by the registered trademark. Applications are filed with the Polish Patent office and priority under the Paris Convention may be claimed. Polish patent agents must represent foreign applicants. A registered trademark is valid for 10 years from the date of filing, unless the mark is not used for three consecutive years. The registration may be renewed for 10-year periods. Trademarks may be licensed. Ornamental designs and integrated circuits are protected.

U.S. companies find, however, that despite the existence of laws, Polish authorities often lack the knowledge and resources to enforce them. U.S. companies must often spend resources protecting their own interests. Under the amended Code of Civil Procedure, a request for temporary injunction forbidding the infringer from using an item until a case can be resolved must be reviewed by a court within seven days, thus becoming a new tool in protecting trademark and intellectual property rights.

The Pro-Marka Polish Association of Branded Goods Producers (PABGP) was established in 1996 with the goal of protecting trademarks, foiling pirates, and educating consumers and regulators alike about the value of brand names. Currently Pro-Marka has about 25 international and Polish member companies and focuses on consumer products.

-Copyrights

A new copyright law, in line with international standards, came into force in June 1994. The copyright law introduced protection of not only literary, musical and graphic works, but also computer software,

audio-visual works and industrial patterns. It extends copyright protection from 25 to 50 years to comply with international standards, and protects not only authors, but also producers, artists, and performers for both commercial and personal rights. Generally, commercial rights expire 50 years after the author's death. This regulation also applies to registered promotional audio/visual aids which might be utilized in promoting products in Poland.

U.S. companies find that enforcement of copyrights, like trademarks, is still inadequate despite major progress made in the last three years. Since the beginning of 1998, Polish customs authorities and police have been more actively protecting Intellectual Property rights by not only reacting to claims of interested companies or organizations but also being pro-active. U.S. companies and trade associations have spent a great deal of resources informing the public as well as the legal community about the issue of copyright protection. The greatest problems are in the area of sound and video recordings and especially software. The local chapter of the Business Software alliance estimates that even though the situation is improving, almost 70% of software products on the Polish market are pirated.

-Trade Secrets

Trade secrets are protected under the law regarding protection against unfair competition of 1993.

I. IMPORT PROCEDURE

- Entry of imported products

– Containers - Port Entry

Containers arriving in vessels are cleared from ships on the basis of the Ship Manifest and Bill of Lading. Once released from the ship, goods are handled by individual customs clearance agencies. Most of the importing firms work with customs Agencies at Polish border crossings which represent their interests at a particular point of entry. An agency prepares all of the documentation which is needed for the Customs Office. Depending on the commodity, documentation requirements can range from Phytosanitary or Veterinary Certificates to Polish Central Inspection Office (CIS) which inspects all commodities. Customs import documentation in Poland is compiled under a "Single Administrative Document" (SAD) and includes a customs declaration and certificate of origin. The SAD contains 56 questions about the goods, importer, the place of origin, and method of payment. A completed customs value declaration is attached to the SAD. An original invoice or pro-forma invoice proving the value of the goods is also required.

Once this documentation is collected, the agency presents them to Polish Customs Office. We have been informed that export documentation (including an invoice) can be prepared in English. However, to expedite the clearance process, it is advisable to have a Polish language translation of the names of the commodities. This will also assist the Polish customs authorities in assigning the correct customs tariff to a particular product. This is especially important for commodities that have different stages of processing (e.g. popcorn - can be micro-waved or bulk grain) where different duties apply.

Together with document preparation, customs clearance at a port of entry can take up to 2-3 days.

Once the product has cleared the CIS and the Customs clearance office it can be delivered to the Polish importer.

- Truck deliveries - border crossing

Specific Polish border crossings handle truck loads being imported to Poland. As in the case of port entry, Polish importers work through authorized customs agencies. Documentation procedures remain the same. In cases where the exporter envisages that the goods should be cleared by a Customs Office other than the one at the first border crossing, the goods can be cleared at a specific internal Polish Customs Office previously specified in the T2 - export document.

Average time for customs clearance at a country border crossing ranges from 3 to 12 hours.

- Temporary Entry of a product:

A license is required for temporary importation of goods, which takes place in Poland under Customs supervision. Written confirmation is required, stating that the goods will be shipped from Poland on a specified date. A deposit is required for the import of goods subject to clearance, equal to the value of the goods to be exported including the import customs duty and taxes which would apply if the shipment remained in Poland. Transshipments of poultry meat from the U.S. are primarily hampered by this regulation. Some Polish import firms are able to obtain bank guarantees to cover the value of transshipment deposits. The transshipment deposit is returned to the importer once the transshipped product leaves the country, which has to be confirmed by customs and veterinary border authorities.

Commercial samples of zero or low value can usually be imported free of customs duty by means of a written statement to Polish Customs confirming the value of the sample and that it will stay in the possession of the importing entity. Temporary imports may also enter Poland under an ATA Carnet.

Products transshipped through Poland are transported on the basis of TIR, T1, T2 Carnets. In such cases carnets issued by the exporter provide the assurance that the product will not remain in Poland.

Promotional materials must be clearly marked "no commercial value" in order to clear customs. A new Customs Law took effect in January 1997 and harmonized Polish law with EU customs regulations.

- Import Duty, VAT, Excise tax:

- Import Duties:

Poland has some very high tariffs for agricultural products imported outside of preferential trade agreements outlined in the attached exhibits. Tariffs for meat and products can be as high as 80 %. Poultry, pork and beef all have high tariffs. Tariffs on dairy products, fruits, vegetables and grains are

also high to protect domestic producers. Vegetable and fruit tariffs are higher (40 %) during specific growing seasons and less (20 %) during the off season. Poland implemented higher tobacco import duties (105 percent/2.16 Euro per kilo minimums compared to previous 30 percent/1.13 Euro per kilo rate) in September 2002. The new rates fall within Poland's WTO obligations but were initiated in the Polish Government by the former Minister of Agriculture in response to some Polish tobacco producers' protectionist requests.

U.S. exports to Poland in terms of import duties are in a competitive quagmire versus comparable imports from the EU prior to Poland's EU accession. This pre-accession period is particularly difficult for U.S. exports because while Poland extends preferential tariffs to EU member states under three different trade liberalization agreements, the U.S. remains subject to much higher tariffs despite continuing to provide GSP benefits for Poland prior to Poland's EU accession. Poland's current import duties are often much higher than EU external duties which will not go into effect until actual accession (see comparative tariff tables in GAIN PL2037, 11/20/02, "Impact of Polish EU Accession on U.S. Agricultural Exports"). Consequently, while many EU imports benefit from zero duties, U.S. products remain subject to import duties which are much higher than EU external duties. Poland has implemented three Poland-EU agricultural and seafood product trade liberalization agreements (protocols) since January 2001. (please see Attache Report GAIN PL3007 "Trade Policy Report" - Other Agreements, Trade Liberalization with the European Union section for details).

- Tariff Rate Quotas:

Following are comments on TRQs for commodities of concern to U.S. exports, although grain access is effectively blocked unless the zero tolerance Ambrosia/ragweed issue is resolved.

Many preferential TRQs exist for wine from central/eastern European countries, Israel, and Turkey. More comprehensive TRQ lists are available in exhibit tables B and C of Attache Report GAIN PL3007 "Trade Policy Report".

For select products, tariff regulations limit the size of permits which can be used to import within tariff rate quotas. For example, the maximum permit size for within quota imports for grain is 1,500 tons, 100 tons for pork, poultry, butter, and starch, and 20 tons for non-beet or cane sugar, processed tomatoes or sauces. For poultry, red meat, meat products, butter, wheat, rapeseed and beet or cane sugar, total quotas are split into four equal quarterly allocated amounts.

Since 2001, within the WTO permitted quota for sugar, a portion is only designated for the EU. For example, within the total TRQ of 65,285 tons for beet or cane sugar for all WTO countries, 32,500 tons are reserved for imports from EU countries for CY 2003.

-Grain TRQs:

Poland extends a duty free quota for EU grain imports while having a separate TRQ for wheat from

non-EU WTO member states. As of January 1, 2003, Poland announced a tariff rate quota (TRQ) for WTO member countries of 388,000 tons of non-durum and durum wheat for 2003. Permits to import within the TRQ for wheat are limited to a maximum quantity of 1,500 tons each. Within quota tariffs were set at 20% for durum wheat and 25% for non-durum wheat. However, as of January 08, 2003, the tariff on durum wheat imported from all countries was suspended until the end of CY 2003. Tariff rate quotas for small amounts of grain products (wheat flour, non-wheat flour, malt and other agricultural products) are also available for 2003 in accordance with WTO obligations.

Poland continues a duty free grain tariff rate quota (TRQ) for EU grain imports first implemented in 2001. The duty free TRQ for imports of EU wheat in 2003 is 320,000 tons, increased because of the addition of the Oct-Dec 2002 portion of the 2002 EU duty free TRQ which Poland delayed to protect domestic grain producers. Also, 12,500 tons of EU wheat, corn, rye, rice, barley and oat flour (HS 110100, 1102) can also enter Poland duty free.

Imports within "plafond" quotas do not require individual permits and can be conducted until the "plafond" is filled and the end of the quota is announced in the official government legal publication known as "Dziennik Ustaw". In 2003, "plafond" quotas are set at 40,000 tons of wheat at 15% and 40,000 tons of corn at 11% from Slovakia as well as 30,000 tons of wheat at 15% and 15,000 tons of corn at 0% from the Czech Republic.

Wheat and corn in 2003 can be imported from Hungary, Lithuania, and Romania at reduced rates. Slovenia, Bulgaria, and Lithuania also enjoy reduced rates on their wheat while Latvia also receives a reduced import duty for its corn. Central European suppliers, including the Baltics, also receive various special access rates into Poland for their barley, rye, oats, and flour.

-Red Meat and Poultry TRQs:

There are general TRQ's for poultry meat, pork and beef applied also to U.S. products. In 2003, general TRQs were set at 47,736 tons for poultry meat, 46,480 tons for pork and 23,195 tons for beef. There are also preferential TRQs for CEFTA, EU countries and other bilateral agreement partners.

- VAT and Excise Tax

Poland has a Value Added Tax (VAT) system in place for agricultural and food products. The VAT is applied in the same manner to both imports and domestically-produced products. The VAT in Poland ranges from 3 % to 22 % depending on the type of commodity. A lower VAT is applied to semi-processed commodities such as Non-Fat Dry Milk. A higher VAT is applied to processed commodities, such as bake mixes or retail products. In fall 2000, the government of Poland implemented a 3 percent VAT for basic agricultural products. This VAT rate made Polish taxation similar to the VAT effective in most EU countries.

- Registration of a new imported product or additive:

Regulations concerning the Health and the Food Nutrition which also specify the details pertaining to imported product entry into the Polish distribution system have been specified in the Journal of Law no. 23 dtd. June 22, 2001. These regulations are currently being updated and several changes which are aimed at simplifying the entry procedure are to be implemented soon. Polish sanitary authorities expect to implement procedure where the final entry of a food product into the Polish distribution system could be approved right at the boarder. The future regulations will allow such a procedure in cases when the U.S. export firm, Polish import firm and the product are already known on the Polish market. The product approval will be based on certificate of origin.

The current regulations are as follows:

All imported products must be approved for sale or use on the Polish market. In order to test or register a new product or start procedures for receiving approval of a new additive, (not specified in the approved additives list), the following procedure should be followed:

Appropriate Voivod Sanitary Station should be contacted. In case of Warsaw - the Wojewodzka Stacja Sanitarna (SANEPID).

An appropriate local sanitary station must be supplied with a product sample for testing. The tests can take between 2 weeks and 2 months. The cost is difficult to estimate but may amount to \$250.00 per product. An estimate of the cost can be obtained from the SANEPID station when it is presented with product details. The lab tests for product ingredients determine whether they are permitted on the Polish market.

If it is determined that all the ingredients are allowed on the Polish market, SANEPID test results are sufficient for the product to be sold in Poland. However, should some ingredients be questioned, additional requests must be submitted to State Hygiene Office (Panstwowy Zaklad Higieny).

Please note that according to SANEPID product testing is best ordered by a firm registered in Poland (eg. potential importer). Each region in Poland has appropriate sanitary stations (a list is available from Warsaw SANEPID)- eg. Only firms registered in Warsaw or neighboring areas can conduct product testing in the Warsaw Sanitary Station).

In case the product ingredients are questioned by SANEPID, the product information has to be forwarded to State Hygiene Office (Panstwowy Zaklad Higieny).

Once a product is classified as approved by the PZH a written request must be forwarded to the Chief Sanitary Inspector (Glowny Inspektor Sanitarny) for permission for the product to be sold on the Polish market.

The Chief Sanitary Inspector issues permits for all products to be sold in Poland. The following documentation should be presented to GIS:

- written request for approval for the product to be sold in Poland

- copy of PZH documentation
- copy of registration documentation of Polish importer. The importing firm must be officially registered in Poland.

– Trade Infrastructure set up by the Polish Government:

- Bonded Warehouses

- Many of the Polish import firms utilize Bonded Warehouses which enable them to use only a portion of imported goods at a time as well as to easily re-export goods out of Poland. Bonded warehouses are operated by permission of the President of the Central Office of Customs. They can be operated by commercial code companies.

- Free Trade Zones/Warehouses

There are currently six duty-free zones (DFZ) in Poland. Duty-free zones are established by the Council of Ministers and managed by authorities recommended by the Council, mostly the Voivodship governor who issues permission. One zone is located at Warsaw's international airport, two of them are located on Poland's eastern border in Sokolka and Terespol, another in Gliwice (Silesia), and two on Poland's north-western border in Szczecin and in Swinoujscie.

Customs duties are repaid to the importer for re-export of products within 12 months of the date of customs clearance in full or partially, depending upon the length of time in-country. For more information, please contact the Info-line of the Central Office of Customs (Listed in Appendix A).

APPENDIX I -- Government Regulatory Agency Contacts

Ministry of Agriculture and Rural Development
Mr. Wojciech Olejniczak
Minister
ul. Wspolna 30
00-930 Warsaw
Poland
ph: 4822-6231000 - operator
fax: 4822-6232750

Ministry of Agriculture and Rural Development
Department of Foreign Cooperation
Ms. Wanda Samborska
Acting Director
ph: 4822-6282351
fax: 4822-6212326
e-mail: wanda.samborska@minrol.gov.pl

Ministry of Agriculture and Rural Development
Plant Production Department
Ms. Bozena Nowicka
Acting Director
ul. Wspolna 30
Warsaw
ph: 4822-6232151
fax: 4822-6232750 or 6288784

Ministry of Health and Social Welfare
Ms. Malgorzata Drab
Acting Director
Health Policy Department
ph: 4822-8260894
fax:4822-6349376

Ministry of Environment
Mr. Jan Wrobel
Acting Director
Department of Nature Protection (Biotechnology)
ul. Wawelska 52/54
00-922 Warsaw
ph: 4822-5792235, operator: 5792900

fax: 4822-5792555

Ministry of Labour, Social Welfare and Economy - Import Licences and Quotas
Mr. Jaroslaw Maka, Director Department of Goods Turn Over
Pl. Trzech Krzyzy 5
00-507 Warsaw
ph: 4822-6935553, 6935554
fax:4822-6934021, 6234022
e-mail: droz@mg.gov.pl

Ministry of Economy
Ms. Lucyna Jaremczuk
Expert - USA matters
Pl. Trzech Krzyzy 5
00-507 Warsaw
ph: 4822-6935508
fax: 4822-6219714

Mazowiecka Sanitary Station - SANEPID - actual tests & check ups
Mr. Krzysztof Dziubinski, Acting Voivodship Sanitary Inspector
Ms. Bozena Rosiak, Director of Food and Nutrition Department
ul. Zelazna 79
00-875 Warsaw
ph: 4822-6201656, 6209001 ext. 42
fax: 4822-6248209
www.wsse-wawa@supermedia.pl

National Food and Nutrition Institute
Dr. Lucjan Szponar, Director
Ms. Katarzyna Stos
Section for Food and Nutrition Manager
Institute of Food and Nutrition
ul. Powsinska 61/63
02-903 Warsaw
ph: 4822-5509677, 8420571, 8422171
fax: 4822-8421103
fax: 4822-423742

Agricultural and Food Quality Inspection (CIS)

Mr. Slawomir Pietrzak
Deputy Director
Agricultural and Food Quality Inspection (CIS)
ul. Zurawia 32/34

00-515 Warsaw
ph: 4822-6287393
fax: 4822-6294816, 6214858

Ms. Anna Skrzynska
Chief Specialist Department of European Integration
and Foreign Cooperation
ul. Zurawia 32/34
00-515 Warsaw
ph: 4822-6252028
fax: 4822-6294816

State Hygiene Office- (Panstwowy Zaklad Higieny) - PZH
Prof. Jan Krzysztof Ludwicki, Director, ph: 4822-8497084
Ms. Katarzyna Czaja, chemical residue lab, ph: 4822-8493332
Ms. Krystyna Rybinska, Food Testing Unit
ul. Chocimska 24
Warsaw
ph: 4822-8494051 ext. 359, 339
fax: 4822-8493513, 8497441

Main Sanitary Inspection (Główny Inspektor Sanitarny - GIS)
Mr. Andrzej Trybusz
ul. Długa 38/40
00-238 Warsaw
ph: 4822-6351559
fax: 4822-6356194

Polish Center for Research and Certification
Ms. Ewa Slowinska
Manager Food Department
ul. Klobucka 23A
02-699 Warsaw
ph: 4822-6470722, 8579916
fax: 4822-6471109
e-mail: cert.wyr@pcbc.gov.pl
www.pcbc.gov.pl

Customs Service of Republic of Poland
Mr. Tomasz Michalak
President
ul. Swietokrzyska 12
00-916 Warsaw
tel. 48-22 6945313, 6143194

fax: 48-22 6248397
www.guc.pl

For import licenses:

Agricultural products:

Agency for Agricultural Markets
Mr. Zbigniew Izdebski, Chairman
ul. Nowy Swiat 6/12
00-40Warsaw
ph: 4822-6287924
fax: 4822-6617998

For phytosanitary import permits:

State Plant Protection & Seed Inspection Service
Main Inspectorate
Mr. Adam Zych
Main Inspector
ul. Wspolna 30
00-930 Warsaw
ph: 4822-6232404
fax: 4822-6232304

For live animals, semen and embryos:

Central Animal Breeding Office
Mr. Aleksander Merecki
Director
ul. Sokolowska 3
01-142 Warsaw
ph: 4822-6320159
fax: 4822-6320115

For meat and dairy products:

Dr. Piotr Kolodziej
Chief Inspector
Main Veterinary Inspection Service

ul. Wspolna 30
00-930 Warsaw
ph: 4822-6288511
fax: 4822-6231408

APPENDIX II - Other Import Specialist Contacts:

Foreign Agricultural Service
U.S. Embassy/Warsaw
Wayne Molstad, Agricultural Counselor
Charles Rush, Agricultural Attache
Joanna Kulawinska, Secretary
Wlodzimierz Makowski, Grains, Oilseeds, Vegetables
Piotr Rucinski, Livestock and Meat
Jolanta Figurska, Processed Food Products
Natalia Koniuszewska, Wood Products, Cotton, Biotechnology
tel: 4822 5042336
fax: 4822 5042000
email: agwarsaw@usda.gov

Foreign Commercial Service
U.S. Embassy/Warsaw
Al. Jerozolimskie 56C
00-659 Warsaw
tel: 4822 5042736, 625 4374
fax: 4822 621 6327

Pro-Marka Polish Association of Branded
Goods Producers (PABGP)
Mr. Aleksander Krzyzowski, Director General
ul. Trebacka 4, Room 453
00-074 Warsaw
Tel: (48-22) 630-9621, 630-9727
Fax: (48-22) 826-1399
e-mail: olek@marka.pl

Export-Import Bank
811 Vermont Ave., NW
Washington, D.C. 20571
Tel: 1-800-565-EXIM, (202) 565-3946,
Fax: (202) 565-3380
www.exim.gov