

Dear Valued Agent,

In order to conform to Polish tax provisions AOMB Polska we need to have a valid and up-to-date tax residence certificate of your firm. Please kindly provide one to us.

Please be advised that if a correct tax residence certificate is not provided properly and in a timely manner, AOMB Polska will be obliged - at the time of payment of your invoices - to withhold withholding tax (WHT) at the rate of 20% of the total gross amount of each document. This tax will be calculated on the full value of the document, regardless of any division into remuneration for the professional services of a patent attorney and official (administrative) fees. The withheld amount will be paid directly to the Polish tax authorities in accordance with the applicable provisions of Polish tax law.

At the same time, please note that in the case of Agents established in countries with which Poland has not concluded a double taxation avoidance agreement, the submission of a tax residence certificate does not entitle the Agent to apply an exemption or a reduced withholding tax rate. In such cases, AOMB Polska is obliged to withhold and remit withholding tax in Poland at the rate of 20% of the gross amount, and the Agent will receive a net amount equal to 80% of the receivable.

After the end of the tax year, AOMB Polska will provide the Agent with an appropriate document confirming the amount of withholding tax withheld and remitted in Poland. In the case of Agents established in countries with which Poland has a valid double taxation avoidance agreement, the tax paid in Poland may - as a rule and in accordance with the tax regulations applicable in the given country - be taken into account in the Agent's tax settlement, in particular by reducing the tax payable in the country of its tax residence.

Indicative list of countries (for information purposes only)

To facilitate initial orientation regarding the application of double taxation avoidance agreements, below we present an exemplary list of countries:

- **countries with which Poland has concluded double taxation avoidance agreements** (e.g. Member States of the European Union, the United States, Egypt, Japan, China),
- **countries with which Poland has not concluded double taxation avoidance agreements** (e.g. Brazil, Uruguay).

The above list is provided for informational purposes only and is intended solely for general, preliminary guidance. It has been prepared to the best of AOMB Polska's knowledge; however, AOMB Polska does not guarantee its completeness or accuracy and accepts no liability for any inaccuracies. The obligation to verify the current legal status, in particular the existence

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and scope of application of the relevant double taxation avoidance agreement, rests each time with the Agent, including through contact with the competent tax authorities of the country of its tax residence.

If the tax residence certificate is provided after payment has been made, the possibility of recovering the withheld tax will depend on the tax regulations in force in Poland at that time and on the procedure applicable to the specific case. This process may require the submission of additional documentation and the fulfillment of certain formal requirements, and a positive outcome cannot be guaranteed.

In order to avoid withholding tax and potential additional administrative procedures, we kindly ask you to provide a valid tax residence certificate together with each invoice for the services rendered - where applicable.

Should you have any questions or doubts, please contact your dedicated patent attorney at AOMB Polska without delay.

Thank you for your cooperation.

Yours sincerely,
AOMB Polska