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- NATIONAL TECHNICAL ASSESSMENTS (KOT)

# NATIONAL TECHNICAL ASSESSMENTS (KOT)

Wniosek o wydanie KOT ITB / Application for ITB National Technical Assessment

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Wniosek o wprowadzenie zmian do KOT ITB / Application for amendment of the ITB National Technical Assessment

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Oświadczenie nr 2 / Contractor Statement 2

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Oświadczenie nr 3 / Contractor Statement 3

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Ulotka KOT/ETA

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In relation to the amendment of the VAT Tax Act (Journal of Laws of 23 November 2009, No 192, item 1504) effective as at 1 January 2010, additional obligations have been imposed on a taxpayer in relation to the nature and location of service provision. The Taxpayer (Customer) not paying VAT in Poland is obliged to identify e.g. its tax status, location(s) of service (manufacture) provision and the purpose of the provided service, as well as the country of paying VAT. The Building Research Institute introduced the obligation to fill in the relevant statements. Lack of a statement signed by the Customer **with registered seat outside Poland** will result in charging the value added tax according to the rates applicable in Poland. Decision about the type of the submitted statement is made by the Taxpayer (Customer) who will be the taxpayer under the procedure. The relevant statement attached to the application for issuing, amending or extending the validity of the National Technical Assessment of the Building Research Institute is available in attachments below.

EUROPEAN TECHNICAL ASSESSMENTS

TECHNICAL RECOMMENDATIONS

TECHNICAL APPROVALS

ITB IN EOTA

ITB IN UEAtc