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**RZECZPOSPOLITA POLSKA
MINISTERSTWO FINANSÓW**

**Podsekretarz Stanu
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**SHORT NOTE ON THE PUBLIC CONSULTATION OF GUIDANCE OF THE
MINISTRY OF FINANCE ON THE INNOVATION BOX (IP BOX) TAX PROVISIONS
IN POLAND**

This note is to inform that the guidance regarding the IP Box tax provisions in Poland is being released for the public consultation purposes. The deadline for submitting the comments is 10 of May 2019. The comments can be submitted electronically to ipbox.konsultacje@mf.gov.pl.

Although the guidance is currently in the Polish version only, we encourage you to cooperate with the Polish tax advisors or staff in your services as the case may be in order to **provide us with the examples of practical solutions, which are pivotal to the commercial success of your business activities and may enter the ambit of the following lists of the qualified IPs:**

- right to invention (patent),
- protection right for a utility model,
- rights in registration of an industrial design,
- rights in registration of the integrated circuit topography,
- supplementary protection certificate for a patent for a medicinal product or plant protection product,
- right in registration of the medicinal and veterinary product admitted to trading
- the exclusive right of legal protection for plant varieties,
- copyright to a computer program.

Yours faithfully,

Undersecretary of the State at the Ministry
of Finance

Filip Świtała

/podpisano kwalifikowanym podpisem elektronicznym/