



# MINISTER OF FINANCE

*Maciej H. Grabowski*  
*Undersecretary of State*

DD5/0301-5/DZQ/10

Warsaw, ☒ June 2010

**Dieter Kellenberger**  
**Head of Corporate Legal Services**  
**Union des Associations Europeennes**  
**de Football UEFA**  
**Route de Geneve 46**  
**CH-1260 Nyon 2**  
**Switzerland**

further to the meeting held on 29 April 2010 and to the letter dated 15 May 2009. (PCH/070/1/DYA/09/98), because of a necessity to start legislative work aiming at realisation of Guarantee 11 granted for UEFA by Minister of Finance, acting on behalf of Government of Poland, I would like to confirm that:

1. income achieved by UEFA Events S.A. (UEFA special-purpose company) will be included in the scheme of waiver of income tax collection pursuant to Regulation of Minister of Finance.
2. persons delegated by UEFA Events S.A. to Poland due to an organisation of championship UEFA EURO 2012, will not be taxed on remuneration paid for work provided solely for the purpose of championships UEFA EURO 2012.

At the same time, I would like to ask you for final confirmation issues raised on the above-mentioned meeting concerning:

1. LOC Polska (Euro 2012 Polska Spółka z .o.o.)

In the opinion of Minister of Finance, LOC Polska (Euro 2012 Polska Spółka z .o.o.), as an entity dependent on an association – Polski Związek Piłki Nożnej (PZPN) - which is Polish resident for tax purpose, is not an entity mentioned in Guarantee 11

As the result, income received by LOC Polska will not be included in the scheme of waiver of corporate income tax collection.

2. commercial partners mentioned in the Guarantee 11 as delegated persons

In the opinion of Minister of Finance, the waiver of collection of income tax concerns natural persons who are non-residents and provide work or services connected with the organization of championship UEFA EURO 2012 (appointed by UEFA).

Ministerstwo Finansów  
Departament Podatków Dochodowych

Adres  
ul. Świętokrzyska 12  
00-916 Warszawa

Telefon  
+ 48 22 694 33 26

Fax  
+ 48 22 694 33 31

Guarantee 11 includes also natural persons, who became residents due to staying in Poland for the purpose of performing actions connected with the organization of UEFA championships, but solely as regards income achieved as a result of that activities.

Guarantee 11 does not include persons delegated as a commercial partners, who are legal persons, regardless of their residency status in Poland.

The answer for these issues allows for continuation of work on Regulation of Minister of Finance aiming at realisation of Guarantee 11.

WODSEKRETARZ STANU  
*Maciej Grabowski*  
Maciej Grabowski

Zastępca Dyrektora  
Departamentu Podatków Dochodowych  
*J. Szatański*  
Józef Szatański  
18/06/12