

The JFTC has been established under the Paris Protocol on Status of Military Headquarters, Article 14. The JFTC is an international military organisation with the same status afforded to any international military headquarters below the level of Supreme Headquarters.

The status of the personnel serving at the JFTC is defined by the NATO Status of Forces Agreement (NATO SOFA) and the Paris Protocol. Poland concluded a supplementary agreement with Headquarters Supreme Allied Command Transformation on the status of the JFTC and its personnel (a Memorandum of Agreement - MOA) which elaborates on the status of the personnel and provides a similar status enjoyed at other NATO international military headquarters. The JFTC MOA is being implemented and supplemented by Technical Arrangements and e.g. ordinances on taxes and duties exemptions.

Below you will find a number of different legal issues, based on the NATO SOFA, the Paris Protocol, and the JFTC experience. If you have questions, please do not hesitate to contact the Legal Advisor. At this early stage of operating and in-processing at the JFTC, there will be more areas not covered yet due to a lack of occurrence. Thanks to regular coordination meetings and the L-Drive establishment, the JFTC makes effort to provide information to staff members. All international agreements referred to are available on the L-Drive.

### **VISA, TEMPORARY RESIDENCY, REGISTRATION**

Under the NATO SOFA, members of a force are exempt from passport and visa regulations and from immigration inspection upon entering and leaving Poland on the condition that a travel order and a national military ID card is presented. This exemption extends to residency requirements.

Members of a civilian component and dependants are not granted any visa/residency concessions under the NATO SOFA. This equally applies to contractor personnel not included in the NATO SOFA. In the MOA, Poland has undertaken to lift or waive the regulations for members of the civilian component, their dependants, military staff members, and for contractor personnel. However, this has not fully been implemented yet and in order to ensure if you or your family are to comply with certain requirements, please observe the rules below and contact the JFTC for more specific information prior to your arrival.

i No formalities are required to be observed by NATO or PfP military staff posted to the JFTC. However, military staff members may choose to register with the local authorities in order to obtain a Polish ID-number (PESEL).

i Others (civilian personnel, dependants, contractor personnel) have to register with the City Hall of Bydgoszcz and apply for a temporary residency at the Voivodeship Office (in Polish "Urząd Wojewódzki"). Please remember that residence permit procedure should be initiated as soon as possible, and no later than 45 days prior to visa-free arrival. In fact, non-EU citizens are strongly encouraged to start the residence procedures prior to their arrival to Poland by filling a residence permit application at the nearest Polish Consular Office in their country of residence. If you decide to initiate the procedure upon your arrival, please don't wait with legalisation of your stay until you find private accommodation in Bydgoszcz. You should use the JFTC address, the certificate of status or the confirmation of status, which will be provided to you by the JFTC, and a statement that you and your family are in temporary accommodation (e.g. hotel). Detailed information is available on the L-Drive ("Guide on Legalisation of Stay" in "residency" folder) and on request will be provided to new staff members prior to their arrival in Poland.

i The JFTC Support Unit In-processing Office or your National Support Element handle the procedure which provides translated samples of forms to be filled in and the documents to be collected. The guide and forms are also available on the L-Drive.

i There is no fee associated with registration. As for temporary residency, the EU citizens have to expect that it usually takes 30 days to process the application and issue a registration certificate. For the non-EU citizens the fee is 390 PLN and the time required for processing is at least 45 days.

Please:

i Note that the JFTC generally recommends using the JFTC official address as the formal address of registration of non-Polish members of the staff and their dependants. Do not use it as your private mailing address.

i Note that the rules on residency differ, depending on your citizenship, and the documents to be provided from your home country in support of the application vary accordingly. For more information and advice, please contact your National Support Element, the JFTC Support Unit In-processing Office, or look at the guide on Legalization of Stay in Poland on the L-Drive.

i Civilians, contractors, and dependants travelling while on post within the Schengen Area, are suggested to review visa requirements at:  
[http://ec.europa.eu/youreurope/nav/da/citizens/travelling/schengen-area/index\\_en.html](http://ec.europa.eu/youreurope/nav/da/citizens/travelling/schengen-area/index_en.html) . This recommendation extends to military staff members travelling off duty.

i As for travelling while on post on official business, military staff members (NATO/ PfP) are exempt from passport and immigration (visa) requirements, on the condition that they can present a valid NATO travel order and their national military ID-cards, as long as they travel within the areas to which the NATO SOFA or the PfP SOFA apply. Civilians, contractors, and dependants do not benefit from this visa and passport free travels enjoyed by their military counterparts, as underlined above, and are required to prepare accordingly.

i If dependants are seeking employment within Poland, they have to obtain a work permit as well as a temporary residency, as required by Polish law. However, if dependants are to be hired by National Support Elements or by the JFTC in supporting positions, they are not required to hold a Polish work permit (MOA, Section 5.9). The same exemption applies to the JFTC contractors (MOA, Section 5.11).

## **REQUIRED DOCUMENTS**

Military NATO personnel are not required to present a passport upon crossing borders to countries, which are parties to the NATO/ PfP SOFA (substituted by a valid travel order and a national military ID). It is highly recommended to hold a passport during the entire posting to Poland. It is the most frequently accepted and used ID. You are required to present it to the law enforcement authorities on demand. Thus, you are recommended to:

i Ensure that you and your family hold valid passports throughout your posting at the JFTC.

i Ensure to carry your passport or a certified copy of your passport at all times.

i Never hand in your original documents - have ready copies certified by a Polish notary.

## **CUSTOMS AND BORDER CROSSING**

Upon their first arrival, members of a force or of a civilian component are allowed to import (and re-export) duty-free personal effects and furniture. Upon his/ her first arrival, a dependant is allowed to duty-free import of personal effects and furniture. The arrival does not have to be simultaneous with the arrival of the member of the force or the civilian component. However, the privilege extends only for the term of the service of the member of the force or the civilian component.

Please remember that staff members and their dependants are not exempted from customs inspections. The fact that Poland is a party to the Schengen Agreement and that border control with other Schengen countries is abolished does not change the regulations on import and export of goods to other EU or non-EU countries.

If you want to ensure smooth customs clearance, it is recommended to keep close contact with the JFTC Support Unit or your National Support Element and to have the customs clearance concluded in Bydgoszcz. The JFTC Support Unit provides assistance, including coordination with the local customs office and will be able to supply you with specifics regarding Polish customs regulations and requirements for documentation to ease out-processing.

There are export and import limitations with regard to certain products such as alcohol beverages, tobacco, food items, antiques or wild-life (wild-life products). For more information contact the Legal Office.

According to the currency law, you are allowed to import to Poland foreign currency, gold, platinum, and other means of payment if its common value does not exceed 10.000 EUR. When you enter Poland and carry currency in excess of 10.000 EUR, you are obliged, in writing, to declare it to the customs. Upon border crossing and on demand from a representative of the

customs or the border guard, you are also obliged to present imported currency.

## TRANSLATION OF THE REQUIRED DOCUMENTS

Whenever you are required to present personal documents to Polish authorities or a certified translation by a sworn translator is required, please seek advice from your National Support Element or the JFTC Support Unit In-processing Office.

## INSURANCE

Insurance can be obtained either in Poland or in your home country. There is no rule of mandatory insurance except for vehicle owners. You are required by law to take out insurance against third-party liability with a Polish insurance company (see more at page 15).

Before arriving in Poland please check if your insurance covers you when you move to Poland. Due to a lack of reinsurance agreement, some staff members at the JFTC had to take out insurance with a Polish company.

Commercial companies provide a number of voluntary insurance e.g. against theft and burglary, liability, and for domestic animals (e.g. third party liability insurance against damage done by an animal, animal treatment insurance, home assistance insurance including taking care of domestic animals).

If you buy a Polish insurance, be aware that the policy has to be renewed on a yearly basis and you may have to contact the insurance company yourself when the policy expires.

For vehicle insurance, see below.

## **PRIVATELY OWNED (FIRE) ARMS**

The Polish "Weapon and Ammunition Act" states the principles of possession of weapon and ammunition by foreigners. The Act does not apply to service/ integral weaponry of the Polish Armed Forces, or to weapons and ammunition, which are held by foreign forces while in Poland. The Act does not prohibit the possession of e.g. pepper-sprays for personal protection - but you always need to remember that it can only be used in self-defense, and that the extent of "self-defense" will be measured according to Polish law.

If you intend to bring your private weapons with you to Poland, please familiarize yourself with the regulations in force on import, export, and storing and use of private weapons. You can obtain the information from the Legal Office. A guide detailing regulations is available on the L-Drive. Failure to comply with the regulations may result in criminal or civil proceedings.

## **DRIVING LICENCE**

The NATO SOFA requests Poland to recognise the driving licence of a member of a force or of a civilian component. The MOA extends this privilege to dependants of JFTC military or civilian staff members and the JFTC contractors.

If you are not covered either by NATO SOFA or by the JFTC MOA (e.g. contractors' dependants, au-pairs) your national driving licence, if issued by an EU member state, is valid in Poland within its validity period. Other (non-EU) national driving licences are valid in Poland within their validity period but no longer than six months after the arrival and on the condition that such documents comply with requirements set out in the International Road Traffic Conventions of 8 November 1968. After six months, you have to change, without any additional tests, your national driving licence to the Polish one. The administrative fee for obtaining a Polish driving licence is 84,50 PLN. For more information, please contact your National Support Element or the JFTC Support Unit In-processing Office.

## **VEHICLES**

Members of the force and of the civilian component are entitled to import (and re-export) private motor vehicles for their personal use free of duty. Please remember that it does not extend to the Host Nation nationals or to contractor personnel. There is a limit on the number of vehicles which the entitled staff members may import free of duty. This also applies to the purchase of vehicles free of taxes in Poland, however it should be noted that it is unlikely to buy vehicles with US specification in Poland. The VAT and duties are to be paid to the dealer and will then be reimbursed by the local authorities. For more information on tax free import and purchase of motor vehicles, see the JFTC Directive Tax and Fiscal Entitlements.

Dependants are entitled to drive the vehicles without triggering any VAT. However, they are not eligible to import private motor vehicles free of duty.

According to Polish law, the term "vehicle" defines all engine-driven vehicles, except for mopeds and railway engines. Therefore, the following information also applies to e.g. motorcycles.

According to Polish law, it is compulsory to have the following items in your car:

- i A warning triangle.

- i A fire extinguisher.

It is recommended to have:

- i A yellow/ orange warning vest.

- i A first aid kit.

For your own safety you should use winter tires when the temperature drops below zero.

You have to go through technical inspections both prior to registering your vehicle (for exemptions – see below) and regularly:

- A new vehicle has to be inspected three years after its first registration.
  
- Again after another two years.
  
- Five years after the first registration the vehicle is subject to a yearly technical inspection.

Your Polish registration papers will include the date of the next technical inspection. You will not be called for the next inspection – you have to remember to do it. Your motor insurance may – depending on your insurance policy – be terminated automatically if you fail to comply with the regular technical inspection.

The JFTC Support Unit or your National Support Element will assist and help you fill in the forms and register your private vehicle for Polish license plates.

If your car does not meet minimum technical requirements set out in the Convention on International Road Traffic (1968), you are obliged to start the car registration process within fourteen days from the day of the import to Poland. Otherwise, registration of your car in Poland is optional.

To ensure smooth registration you need to observe the following rules:

- First your vehicle has to undergo a technical inspection at an authorized garage to make sure that the car complies with Polish technical requirements. If the car is not new, you may have to supply the mechanics with additional information (e.g. production year). For your own sake: make sure that the engine and chassis numbers on the document from the inspection are

identical to the numbers in the registration papers – a difference may result in you having to go back for a new inspection. The price for an inspection of a car is 98 PLN (March 2012). If you arrive from an EU country, with a new vehicle holding an EU Certificate of Conformity or if the validity period of a technical inspection completed in other EU country has not expired yet, the technical inspection is not required upon first registration.

□ The requirement to meet certain technical standards for imported vehicles is elaborated on in the JFTC MOA. If your vehicle complies with the technical standards set in the Vienna Convention on Road Traffic of 8 November 1968, but not with the standards set out in Polish law, you need to apply for a special permission to register the vehicle. The permission is to be submitted through the Legal Office, via the Ministry of Defense, to the Ministry of Transportation. A procedure is established in this regard, but you are kindly reminded that the exemption obtained for JFTC non-Polish military and civilian staff members applies only during their assignment to the JFTC, and in case the assignment is extended, a renewed application is required.

□ For imported vehicles, forms for exemption of VAT and customs have to be filed with the customs authorities and the local tax office. For this, you have to give some additional information to the JFTC Support Unit or your National Support Unit concerning the car, including:

- o How much you paid for it (VAT invoice or estimated value)
  
- o Its kilometrage
  
- o Its colour
  
- o Date of entering Poland
  
- o Your parents' first names (This is an additional way of identifying a person in Poland).

□ You have to hand in a copy of your passport as well as an original vehicle registration card and a certified translation. If you import a car from another EU/ EEA country, the Polish registration authorities require that you submit Part I of the previous registration certificate, and – if issued – Part II of the registration certificate. For an update on which countries issue registration certificates in Parts I and II, please visit the L-Drive. If the registration certificate consists of Part I and Part II and the latter one is missing, the Polish registration authorities may, in exceptional cases, decide to re-register the vehicle on condition that they obtain a confirmation (in writing or electronically) from the competent authorities in the State where the vehicle was previously registered stating that the person applying for the registration was entitled to re-register the vehicle in Poland (or any other EU/ EEA member State).

□ You have to provide a copy of the invoice (the original needs to be presented) together with a certified translation (IRT new cars) or submit a declaration to the VAT Office stating the approximate value of the car.

Once the paperwork is completed, you hand in the necessary form at the Vehicle Registration Office and the current registration papers (in original) for your car. Next, you get a set of license plates and temporary Polish registration documents. The documents are valid for one month. Then, you can pick up the final registration papers and the vehicle card (in Polish "Karta pojazdu"). At this point you have to show that you have a valid insurance for your car. The registration cost is approximately 260 PLN (February 2012 ). You must contact the JFTC Support Unit or your National Support Element when the temporary registration documents expire and an insurance company if you wish to sign up with a specific insurance provider.

Your car registration documents are open-ended and do not expire upon your reassignment from the JFTC. Since Poland does not use or issue temporary registration plates for the export of vehicles, you will have time to bring your vehicle(s) to your next destination. Please remember that although the vehicle is registered in Poland, your tax-exemptions are not extended. Therefore, you may become liable to declare the vehicle if it remains in Poland.

With regard to the out-processing, export and re-registration, and re-payments of insurance rates, please contact your National Support Element or the JFTC Support Unit In-processing Office for more information.

Be aware that until further arrangements are concluded with Poland, your original vehicle registration card, which you are required to hand in to the Polish authorities during your car's

registration procedure, will not be handed back to you upon departure from Poland.

Under Polish law, when you are driving, you are obliged to carry your driving license and a car registration document, your insurance policy or any other document certifying your car insurance validity. You are not recommended to leave documents in your car.

## **INSURANCE**

i There is a requirement in Polish law to take out mandatory third-party liability insurance in respect of the use of motor vehicles. The general rule is that a vehicle must be insured in the same place (country) where it is registered, and where the insurance risk is mainly situated. If the car is registered in Poland, third-party liability insurance has to be concluded with a Polish insurance company. In case your previous motor insurance is valid beyond your new, Polish insurance, contact your insurance agent and ask for reimbursement for the period covered by the new Polish insurance.

i Additional insurance i.e. collision insurance (in Polish "auto casco") is available with all Polish insurance companies.

i It is possible to take out a short-term, third-party liability insurance in Poland covering vehicles registered outside Poland. This is relevant to those staff members who import vehicles from outside EU. The insurance is normally valid for thirty days which should be sufficient to conclude customs clearance and registration. Upon the registration and issuance of the initial registration papers, you are required to take out a regular, third-party liability insurance.

i Polish motor vehicle third-party liability insurance is renewed automatically every year, if not terminated at least one day before the expiration date. Make sure you terminate your Polish insurance during your out-processing.

i You are recommended to check if your insurance provides coverage outside Poland before going abroad, or if you are required to obtain an International Motor Insurance Card (Green Card). The Green Card is often provided by insurance companies on request, but not issued

automatically.

i An Accident-free Certificate from your previous insurance company is mostly accepted by Polish insurance companies and may provide you with a cheaper insurance rate. The Certificate is to be translated into Polish (a certified translation is required). When you leave Poland, you can request your Polish insurer to provide you with the Certificate to use in your next assigned country.

Additional information:

i If you are driving a car with foreign number plates in Poland, and you are not the owner of the car, the Police will require presenting a written authorization for you to drive the car, signed by the owner. The administrative fine for not holding a valid authorization and being unable to present it on demand is 50 PLN. There is a suggested format for such authorization available on the L-Drive.

i In case of an accident, you should always call the police in order to avoid any kind of uncertainties during the following insurance procedures. Unless somebody is injured, you are required by Polish law to pull over by the side of the road (shortest distance possible from the place of impact) in order not to obstruct further traffic. For insurance purposes, it is highly recommended to use a special formula - the European Accident Statement - in order to collect all necessary data of both vehicles involved in the accident, as well as the circumstances of the accident. You can easily download the Polish-English version of the formula from: [www.piu.org.pl](http://www.piu.org.pl) or [www.pbuk.com.pl](http://www.pbuk.com.pl). A hard copy of this form is also available in the JFTC Support Unit In-processing Office and on the L-Drive. Please carry it with you when you are driving.

i In case of private purchase of cars in Poland, the Polish consumer law provides you with a two-year warranty period from the day of the purchase. However, in case of used cars, the parties to the contract may agree to shorten the warranty period to one year. You are also guaranteed that the seller will fix your car in case any defects occur within the period of time. You should remember that the guarantee is a voluntary commitment on the side of the seller. If

you don't have a written guarantee declaration, you are only entitled to the warranty claims.

### **DUTIES AND VAT**

Under the NATO SOFA and Paris Protocol, members of the force or of the civilian component are not exempted from value added taxes on private purchases in Poland. Local purchases are to be paid in full. However, entitled staff members can claim reimbursement of VAT and excise duty, on conditions set out in Polish law. During the in-processing you will be briefed on limitations (e.g. limits on the number of privately owned vehicles, trailers, motor bikes, leisure boats etc, which can be brought to or bought in Poland free of VAT and Customs). For more information, see JFTC Directive Tax and Fiscal Entitlements.

The JFTC Shop has been established at the JFTC compound, where the entitled personnel can buy tax-free products. The rules of operation are described in the JFTC Shop Directive. During your in-processing, you will be briefed in details on ration items, ration cards, access to the Shop etc.

### **TAXATION**

#### Income

Non-Polish staff members of the force or of the civilian component are not subject to taxation in Poland on their salary and emoluments received in their capacity. If you are assigned to the JFTC as a member of Polish Armed Forces or of a civilian component assigned by Poland, you are not exempt from the income tax. Any other income generated in Poland due to off-duty activities (if so permitted by the rules of the Sending State, NATO, or Polish law) is taxable by Poland. It also refers to your dependants, unless other agreements provide differently (e.g. double taxation agreements).

#### Property

You are also exempt from Polish taxation on your tangible, movable property brought into Poland due to your temporary assignment and service at the JFTC. Your dependants are not.

In case you receive a tax call on your personal property, please contact the JFTC Legal Advisor. Currently, it is also unclear if joint ownership (e.g. between a member of a force and his/her spouse) will trigger taxes on moveable property. If non-Polish staff members decide to investigate and invest in Polish real estate, all taxes imposed on immovable property owned by foreigners or non-residents are to be met.

### Dogs

Local communities in Poland have a right to introduce certain local taxes e.g. an annual tax on dogs. Upon arriving to Poland with a dog, please contact the JFTC Support Unit or your NSE to find out if the tax on dogs is imposed by a local community of your private residence.

For further details please contact the Legal Office.

### **LEGAL AID**

The JFTC Legal Office can assist you in finding answers to problems related to your legal status in Poland. The In-processing Office (the JFTC Support Unit) is ready to provide assistance and holds copies of required forms for residency. If you need legal assistance beyond questions pertaining to status or practical assistance to overcome settling down in Bydgoszcz, you may seek advice from a local lawyer or an attorney.