

Expeditors Polska sp. z o.o.  
16B Żwirki i Wigury Street  
02-092 Warsaw  
Tax ID (NIP): 5222736891  
REGON number: 01571527900000  
National Court Register: 0000201043

## **Information on the implemented tax strategy for the year 2023**

This Information is intended to fulfill the obligation imposed on Expeditors Polska Sp. z o.o. (hereinafter: "the Company", "Expeditors Poland") by the provision of Article 27c of the Corporate Income Tax Act (Journal of Laws 2023.2805 t.j. of 2023.12.29 as amended). The information presented below refers to the main assumptions of the internal tax strategy adopted at Expeditors Poland and their implementation in the tax year running from January 1 to December 31, 2023.

### **1. Description of Expeditors Poland's activities**

Expeditors Poland was registered in the National Court Register on March 23, 2003 under the number 0000201043 by the District Court for the Capital City of Warsaw, 13th Commercial Division of the National Court Register.

Expeditors Polska has a share capital of PLN 50,000. The owner of 100% of the shares in Expeditors Poland is Expeditors International of Washington, Inc. (100 shares with a per value of PLN 500 each).

Expeditors Poland's main activity is the coordination of activity with other transport agencies classified under PKD (Polish Classification of Activities) code 52.29.C.

The subject of Expeditors Poland's other activities includes:

- 49. 41. Z, Road transport of goods
- 52. 24. A, Handling of goods in seaports
- 52. 24. C, Cargo handling at other transshipment points
- 52. 10. B, Warehousing and storage of other goods
- 52. 29. A, Coordination of Activities with maritime transport agencies

Expeditors Poland, as part of its business activities, offers logistics solutions such as air, sea and

road transport, customs brokerage, distribution services, and other ancillary services. The above services are offered mainly to customers operating in international trade.

## **2. Information on Expeditors Poland's processes and procedures for managing its obligations under the tax law and ensuring proper execution**

Correct taxation and tax settlement is important to Expeditors Poland not only for reasons of tax security and avoidance of costs associated with incorrect tax settlements (overassessments, interest on tax arrears and penalties), but also from the perspective of the principles of social justice and corporate social responsibility.

Tax processes occurring at Expeditors Poland are implemented in such a way as to allow for proper tax filing and settlements. In the tax processes taking place at Expeditors Poland, special emphasis is placed on:

- Proper filing and recording of documents,
- The correct calculation of tax liabilities,
- Proper preparation and timely filing of all tax returns that Expeditors Poland is required to file,
- timely payment of taxes, and
- detection and elimination of errors.

In order to properly implement tax processes in Expeditors Poland, formally unwritten but in practice applied tax procedures were in operation in 2023, concerning in particular:

- verification of contractors (including using a white list of VAT taxpayers),
- application of the VAT split payment method
- Proper settlement of taxes for which Expeditors Poland is a taxpayer or tax remitter.

## **3. Information on Expeditors Poland's voluntary forms of cooperation with the National Tax Administration**

The implemented tax strategy of Expeditors Poland assumes cooperation with the National Tax Administration, on an as needed basis, to build positive relations and transparency, and to ensure the provision of full and reliable information on Expeditors Poland's tax settlements.

Expeditors Poland did not undertake formal voluntary forms of cooperation with the National Tax Administration in 2023.

**4. Information with regard to Expeditors Poland's implementation of tax obligations in the Republic of Poland, including information on the tax schemes provided to the Head of National Tax Administration, segregated by the taxes to which they relate**

Expeditors Poland was subject to unlimited corporate income tax liability in 2023. Expeditors Poland made advance payments of income tax by the statutory deadline, and also filed its tax year return and paid the tax due by the statutory deadline.

Expeditors Poland acted as a tax remitter of the so-called withholding tax in 2023. Expeditors Poland also filed corporate income tax returns and information required by law. (CIT-8, CIT-10Z, IFT-2R, CIT-ST, among others).

Expeditors Poland is an active taxpayer of tax on goods and services (VAT) and therefore settled with the relevant tax office in accordance with the provisions of the Goods and Services Tax Act. In particular, Expeditors Poland complied with its obligations to submit returns and information in a timely manner. In compliance with the VAT Act, Expeditors Poland also filed amended/corrected VAT declarations in 2023.

In addition, Expeditors Poland acted as a withholding tax agent for personal income tax. Accordingly, Expeditors Poland paid the collected tax within the statutory deadline and submitted the declarations and information, required by the regulations, to the relevant tax office.

Expeditors Poland was not subject to obligations as a withholding tax agent, or as a taxpayer, with respect to other taxes (in particular, real estate tax, agricultural tax, forest tax, tax on means of transport, excise tax, tax on civil law transactions).

Expeditors Poland did not pay in 2023, and did not declare other taxes constituting income of the state budget or local government.

Expeditors Poland submitted one MDR-1 and four MDR-3 reports to the Head of the National Tax Administration in 2023. Both MDR reports related to corporate income tax.

**5. Information on transactions with related parties (within the meaning of Article 11a.1.4. of the Corporate Income Tax Act—which includes entities that are not tax residents of the Republic of Poland), the value of which exceeds 5% of the total assets (within the meaning of the Accounting Act), determined on the basis of the last approved financial statements of Expeditors Poland**

During fiscal year 2023, Expeditors Poland had the following transactions with related parties (within the meaning of Article 11 (1) (4) of the Corporate Income Tax Act), which exceeded 5%

of the amount of total assets (within the meaning of the Accounting Act), determined on the basis of the Company's last approved financial statements:

- Revenue transactions for freight forwarding services with Expeditors group entities based in China, Hong Kong, the Netherlands, Germany, the United States, Australia, India.
- Cost transactions for freight forwarding services with affiliates of the Expeditors group based in China, the Netherlands, Germany, the United States, India, Taiwan, Mexico, Turkey.
- Cost transactions for the acquisition of strategic management services and licenses with an affiliate of the Expeditors group based in the United States.
- Cost transactions for the acquisition of support services with an affiliate of the Expeditors group based in UK.
- Cost transactions for the acquisition of parcel handling services with an affiliate of the Expeditors group based in Netherlands.

**6. Information on restructuring activities planned or undertaken by Expeditors Poland that may affect the tax liabilities of the taxpayer or related entities (within the meaning of Article 11a (1) (4) of the Corporate Income Tax Act)**

Expeditors Poland has not undertaken any restructuring actions in 2023, nor does it plan to undertake any restructuring actions in the near future.

**7. Information on applications submitted by Expeditors Poland for the general tax rulings, referred to in Article 14a § 1 of the Tax Ordinance**

Expeditors Poland did not apply in 2023 for a general tax ruling referred to in Article 14a § 1 of the Tax Ordinance.

**8. Information on applications submitted by Expeditors Poland for individual tax rulings, referred to in Article 14b of the Tax Ordinance**

Expeditors Poland filed one application for an individual tax interpretation in 2023, as referred to in Article 14b § 1 of the Tax Ordinance. The request for an individual interpretation concerned value added tax. The company received an individual interpretation from the Director of National Tax Administration in 2023.

**9. Information on applications submitted by Expeditors Poland for binding rate information referred to in Article 42a of the Tax on Goods and Services Act (VAT).**

Expeditors Poland did not apply in 2023 for the binding rate information referred to in Article 42a of the Tax on Goods and Services Act (VAT).

**10. Information on applications submitted by Expeditors Poland for the binding excise information referred to in Article 7d paragraph 1 of the Excise Tax Act**

Expeditors Poland did not apply in 2023 for the binding excise information referred to in Article 7d (1) of the Excise Tax Act.

**11. Information on Expeditors Poland's tax settlements in territories or countries adopting harmful tax competition indicated in executive acts issued on the basis of Article 11j paragraph 2 of the Corporate Income Tax Act, or on the basis of Article 23v paragraph 2 of the Personal Income Tax Act, or in the announcement of the Minister of Public Finance, issued on the basis of Article 86a § 10 of the Tax Ordinance.**

Expeditors Poland did not make any tax settlements in territories or countries adopting harmful tax competition in 2023.