1. **Basic information**

1.1. **CRIS number:** 2003/004-379/01.03  
 **Twinning number:** FI/01
1.2. **Title:** Assistance of Polish Tax Administration.
1.3. **Sector:** Taxation and Finance
1.4. **Location:** Poland

2. **Objectives**

2.1. **Wider objective**
Ensuring uniform and high-quality services provided to the taxpayers on the area of the whole country and counteracting non-compliance in the area of goods and services provided via Internet.

2.2. **Project purpose/Immediate objectives**
- Ensuring fast access to uniform tax information for taxpayers as well as for employees of tax chambers and tax offices in the whole country
- Ensuring fast and accurate comprehensive services provided to large taxpayers
- Counteracting against non-compliance in the area of e-commerce

2.3. **Accession Partnership and NPAA Priorities**

**Reference to Accession Partnership:**
- Implementation of national strategy for the improvement of tax and revenue collection and reinforce administrative capacity including control and enforcement procedures and administrative co-operation and mutual assistance
- Development of IT systems so as to allow for the exchange of electronic data with the community and its Member States

**Reference to National Programme for Preparation for Membership (NPAA):**
- Modernisation of tax administration functioning is priority No 10.3 NPAA in scope of taxation; the main objective is preparation of Polish tax administration to co-operation with other Member Countries’ administrations in the single market framework

**Reference to the Regular Report:**
- A need of intensification of works on equipping tax administration with IT equipment
- Further efforts are required so as to reduce inconsistency in tax law interpretations and contradictory decisions. Significant efforts are also be required on regional and local levels to provide necessary information to taxpayers.

2.4. **Reference to Preliminary National Development Plan:** N/A

2.5. **Cross-border effect:** N/A

3. **Description**

3.1. **Background and justification**
The project is connected with Fiscal Blueprints exercise, refers to the Business Change Management Plan (BCMP), refers to the Strategy for Modernisation of Polish Tax Administration (SMPTA) until 2004 which has been accepted by the Polish Government and also takes into consideration legislation of the EU concerning e-commerce.

Within the SMPTA there have been included activities which will directly precede activities aiming at achieving results mentioned in this project fiche. These are the following activities:
- Improvement the relations with taxpayers by providing high quality services. Carrying out the pilot project in Leszno in scope of adaptation of the functioning of the existing call centre. Development the call centre to target a better service for taxpayers and equipment in modern digital telephone central
Creation the tax offices for large taxpayers. It is planned to create one tax office in each region to provide services only for large taxpayers. Purchase of IT equipment. Necessary legislation has been prepared by the Ministry of Finance.

Activities listed in the SMPTA should be completed before the end of 2004 – in time of project implementation. Simultaneous implementation of the project and the Strategy will allow to compare planned activities with the best models used in the EU MS tax administrations and, therefore, will enable Polish Tax Administration to make necessary corrections before the final phase of the implementation of the single activities foreseen in the Strategy.

This project is a continuum for the activities in scope of tax controls and strengthening of the tax administration which have been undertaken within the former Phare projects (Phare 99 Improved Tax Administration, Phare 2001 Modernisation of Polish Tax Administration).

In scope of those actions, it is necessary to:

- create a network of tax information centres
- prepare the formal procedures for answering posed by the taxpayers via e-mail
- prepare the electronic exchange of information between large taxpayers and tax offices for large taxpayers
- prepare rules and means for counteracting non-compliance among taxpayers who provide goods and services via Internet
- preparation of procedures for comprehensive services provided to large taxpayers by newly created tax offices.

Ministry of Finance plans to create 18 new tax offices only for large taxpayers. This action needs finding new location for tax offices, train personnel (about 2,800 employees), purchase IT and office equipment. The IT equipment financed by the project will help Ministry of Finance to introduce modern information technology into tax offices for large taxpayers.

Polish Tax Administration intends to organise 5 new tax information centres, one of the their most important tasks will be answering phone calls in most efficient possible way. Besides that employees of such call centres will be answering e-mail enquiries and produce information materials for taxpayers. Foreseen number of employees of such telephone centres 150 people. Modern and strong IT equipment will allow them to reduce cost of designing and, at the same time, sustain proper quality of such materials.

IT equipment and software will also be necessary to detect non-compliant taxpayers trading and providing services via Internet. It is planned to organise 17 units and thus employ 20 persons of staff (one in each tax chamber and one in the MoF) specialising in such operations.

3.2. Linked activities

Project Phare 2003 is connected with adjustment of the Polish Tax Administration to effective application of acquis communautaire and with increasing operational capacity of the tax administration services. The content of the projects is based on the Fiscal Blueprints Exercise. Within the part concerning creation of the tax information centres, the project is closely connected with Phare 2001 project “Modernisation of Polish Tax Administration”, component Taxpayer Service – functioning of tax information centre in Leszno (and in this scope this project will be the continuation of Phare 2001 project). In the framework of the Phare 2001 project an analysis of centre’s functioning will be made and on the basis of that analysis, the experts involved in the project will propose the best model of tax information centre for Polish conditions. In the Phare 2003 project Polish Tax Administration will train employees for newly created tax information centres (on the basis of experiences and best standards worked-out in the EU) and also consider to specialise tax information centres with regard to services provided to the taxpayers e.g. designing and printing brochures for taxpayers, preparation information/training materials for employees of the tax administration and taxpayers. The project will also embrace preparation procedures concerning exchange of information between tax information centres in Poland and within the EU.

Second part of the project has been devoted to preparation of comprehensive program of services provided by tax offices for benefit of large taxpayers. Project foresees comprehensive analysis of up-to-date experiences – taking advantage of experiences already existing in Polish Tax Administration and launching a pilot program results of which will be then implemented in the whole country.

The third part of the project will be devoted to counteracting non-compliance among companies/private persons who conduct economic activities via Internet. Presently, the task of counteracting the such a non-compliance has been dealt with by tax administration of individual MS. There are neither standards nor recommendation prepared by relevant services of the European Commission. Due to the fact that the
above activities are new to most tax administrations it is important that organisation of services responsible for such actions was based on the best models functioning in the EU MS. Activities envisaged to be carried out within this project are new or they are the continuation of activities being carried out in other Phare projects. They result from the strategy in this sector.

3.3. **Results**

Project implementation will result in:

- properly functioning network of tax information centres
- created the base for tax information centre answering taxpayers' questions sent via e-mail
- developed procedures and tools for providing comprehensive services for large taxpayers
- created units and trained employees responsible for detecting non-compliant taxpayers who conduct economic activities via Internet.

3.4. **Activities**

**Twinning - Assistance of Polish Tax Administration**

In order to achieve results of the project, the following activities have been foreseen:

**Tax information centres:**

- Preparation of a report concerning need for tax information in Poland
- Preparation of an analysis concerning specialisation among tax information centres in scope of types of prepared information and training materials (additional functions performed by the centres)
- Training of employees in the newly created tax information centres
- Preparation of a report concerning training needs in case of hiring in the tax information centres employees from closed tax administration units and in case of hiring people whose professional background is not connected with taxes
- Preparation of guidelines for computer application assisting work of people hired in the tax information centres
- Preparation of guidelines and specification of needs for equipment necessary for organization of units responsible for answering questions send via e-mail
- Preparation of formal procedures answering questions send via e-mail (changes in legislation)
- Pilot program in scope of answering questions concerning taxes via e-mail
- Translation of relevant publications prepared by tax administrations of EU MS
- Preparation and implementation an information campaign about new forms of delivering tax information
- Preparation and duplication of information brochures for taxpayers concerning new forms and ways of receiving tax information.

**Offices for large taxpayers:**

- Preparation of a report concerning analysis of presently existing in Polish Tax Administration tools/experiences in scope of electronic services provided by tax offices to the taxpayers (especially for companies). BCMP 4.5.2. Collecting and analysis data about legal basis for EDI and sending tax returns via Internet
- Preparation of a report concerning tools/experiences in scope of electronic services provided to large taxpayers by tax offices for large taxpayers in the EU MS
- Preparation of analysis of solutions already functioning in the EU MS in scope of creation and operation of tax offices for large taxpayers
- Preparation of analysis of solutions already functioning in Poland in scope of creation and operation of tax offices for large taxpayers
- Pilot program in scope of electronic services provided by tax offices to the taxpayers
- Preparation of necessary changes in legislation concerning electronic services provided by the tax offices to large taxpayers
- Preparation and duplication of training materials for employees of tax administration in scope of electronic services provided by tax offices for large taxpayers to large taxpayers
- Translation of relevant publications issued by tax administration of EU MS

**Detecting non-compliant taxpayers conducting economic activities via Internet:**

- Preparation of a report concerning tools used for detecting and identification of economic entities conducting economic activities via Internet in the EU
- Training for employees who will be responsible for looking for non-compliant entities conducting economic activities via Internet
Preparation and printing the training materials for employees of tax administration
Translation and duplication of information and training materials used by EU MS tax administrations for the benefit of employees of Polish Tax Administration.

Actions taken in scope of project implementation require hiring Pre-Accession Advisor (PAA). The PAA will work in the framework of the project for 15 months. PAA will coordinate work of other experts on implementation of tasks listed under „Twinning”. The PAA should be fluent in English, open-minded and have social skills enabling such person to work efficiently in a team with Polish partners. The PAA should have the university degree, at least ten years of experience with tax administration of a Member State, especially in the field of management and at least general understanding of Polish tax administration procedures. The PAA should also have good knowledge concerning functioning of tax information call centres and IT tools used in the tax administration in scope of electronic exchange of information.

Technical equipment
In the framework of investment component it is planned to purchase following equipment:

Tax information centres
- Ca. 5 telephone centrals
- Ca. 140 PCs
- Ca. 5 servers
- Ca. 10 CD-writers/streamers

Detecting non-compliant taxpayers conducting economic activities via Internet: Ca. 50 PCs

The modern IT equipment financed by the project will prepare the tax information centres (5 centres) and units for detection of the non-compliant taxpayers trading and providing services via Internet (17 units) for the operations, strengthen the capacities of the services,

3.5. Lessons learned
Under the Interim Evaluation Report No. R/PL/PAD/01029 recommendations were made which are also relevant to current project. The recommendations mentioned below have been taken into consideration while designing current project:

- Future tax related projects should provide “Users Manuals” for the Tax Administration. Equally important are more simplified guidance manuals for the general public, which should also be accessible through the internet, to help facilitate document processing procedures, and increase accessibility options for the end users
- The Ministry of Finance should focus more on preparing for a national communication strategy; An information campaign concerning EU accession process should be considered as a priority
- The Twinning partners should ensure, where possible, that seminars, training and workshops include more practical case studies that can be related to the Polish situation
- Immediate objectives outlined in the project fiche should be appropriately reflected in the Log-Frame Matrix.

4. Institutional Framework

The beneficiary of the project is the Ministry of Finance (Department of Tax Administration, Fiscal Control Department, Tax System Department, IT Department), tax chambers, tax offices and tax audit offices. Tax Administration Department is responsible for improvement of operation of Polish Tax Administration in scope of services offered to the taxpayers and countering against non-compliance by persons conducting economic activities via Internet. Together with IT Department and Tax System Department, the Tax Administration Department is responsible for preparation of procedures for electronic services provided to large taxpayers by offices for large taxpayers.
5. **DETAILED BUDGET**

<table>
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<tr>
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<th>Investment Support (IN)</th>
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<th>Total Phare (IN+IB)</th>
<th>National Co-financing</th>
<th>International &amp; Financial Institutions</th>
<th>TOTAL</th>
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<tr>
<td>Contract 1: Twinning</td>
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<td>1 350 000</td>
<td>100 000</td>
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<td>1 450 000</td>
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<td></td>
<td></td>
<td>935 000</td>
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<td>335 000</td>
<td></td>
<td></td>
<td>2 385 000</td>
</tr>
</tbody>
</table>

The Polish authorities assure that the co-financing IB part of the project is available either through the reserve budget foreseen specifically by the Ministry of Finance for this purpose or through the budget of the relevant Ministry.

6. **IMPLEMENTATION ARRANGEMENTS**

6.1. **Implementing agency**

- **PAO:** Krystyna Gurbiel, Under-secretary of State at the Office of the European Integration Committee, Al. Ujazdowskie 9, 00-918 Warsaw, phone: (+4822) 4555241, fax: (+4822) 455 52 43.
- **CFCU:** Fundusz Współpracy, Co-operation Fund, Central Financing and Contracting Unit, Górnoślaska Street 4a, 00-444 Warsaw, Poland, phone: (+4822) 4509923, e-mail: cofund@cofund.org.pl

The CFCU is responsible for handling tendering, contracting and payments of contracts on behalf of the Ministry of Finance.

6.2. **Twinning**

The project will be implemented in the form of one twinning agreement. PAA and the assistant will work in the Ministry of Finance.

Contact persons:
Contract 1: Jaroslaw Wyszynski Ministry of Finance - Tax Administration Department ul. Swietokrzyska 12, 00-916 Warsaw, phone (+4822) 6945546; ph/fax: (+4822) 6945343, email: Jaroslaw.Wyszynski@mofnet.gov.pl

6.3. **Non-standard aspects**

The project will be implemented in accordance with the DIS Manual and the Twinning Manual. The implemented tendering procedures will be concordant with „Practical Guide to PHARE, ISPA and SAPARD”.

6.4. **Contracts**

Two contracts are envisaged:
- Twinning agreement (Phare 1 350 000 €, domestic co financing 100 000 €)
- Purchase of equipment (Phare 700 000 €, domestic co-financing 235 000 €)

The co-financing of the investment part will take the form of joint co-financing.

7. **IMPLEMENTATION SCHEDULE**

- Drawing up of technical specification: fourth quarter 2003
- Start of program: first quarter 2004
- Date of last payment of the last contract: fourth quarter 2005

8. **EQUAL OPPORTUNITY**

The only criteria of project participation is professionalism and experience in implementation of similar projects.
9. **ENVIRONMENT**  
N/A

10. **RATE OF RETURN**  
N/A

11. **INVESTMENT CRITERIA**  
N/A

12. **CONDITIONALITY AND SEQUENCING**

Purchase and installation of IT equipment for tax offices in order to provide services for large taxpayers should be made after creation tax offices for large taxpayers

Purchase and installation of the equipment for regional call centres depends on the positive opinion of EU experts about creation of information centres in Polish situation and their recommendation to implement it

Starting the information centers up and its properly functioning depends on employing the right personnel.

12.1. **Sequence of proposed activities**

- prepared analysis of possible IT services which can be provided to large taxpayers
- preparation of „IT tools for providing wide range of IT services for large taxpayers”
- training for employees of offices for large taxpayers
- implementation the IT tools in tax offices for large taxpayers
- development the best model of tax information center within Phare 2001 and then purchase and installation of the equipment in regional information centers
- training for employees of tax information centers

12.2. **Main stages of project implementation**

- selection of partners for twinning agreement realization - second quarter 2003
### ANNEX 1 - PROJECT LOGICAL FRAMEWORK MATRIX

#### PROJECT TITLE: ASSISTANCE OF POLISH TAX ADMINISTRATION

<table>
<thead>
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<th>Date of drafting:</th>
<th>06.09.2002</th>
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</thead>
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<tr>
<td>Planning period:</td>
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<td>End disbursement:</td>
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<tr>
<td>Total budget:</td>
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<tr>
<td>Phare budget:</td>
<td>2 050 000 €</td>
</tr>
</tbody>
</table>

**Programme number:**

<table>
<thead>
<tr>
<th>Wider objective</th>
<th>Indicators of achievement</th>
<th>Sources of information</th>
<th>Assumptions and risks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ensuring uniform and high-quality services provided to the taxpayers on the area of the whole country and counteracting non-compliance in the area of goods and services provided via Internet.</td>
<td>Institutional capability of tax administration to fully apply acquis communautaire in the tax sector. Ensuring financial transactions security.</td>
<td>Statistical data concerning the detection of grey economy</td>
<td>Poland’s intention to quickly join the EU. Possibility to fully implement the regulations of the act on the counteracting the introduction to financial transactions of assets originating from illegal or undisclosed sources.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Immediate objectives</th>
<th>Indicators of achievement</th>
<th>Sources of information</th>
<th>Assumptions and risks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ensuring fast access to uniform tax information for taxpayers as well as for employees of tax chambers and tax offices in the whole country. Ensuring fast and accurate comprehensive services provided to large taxpayers Counteracting against non-compliance in the area of e-commerce</td>
<td>Improved level of taxpayers’ satisfaction from services provided by the tax administration. Faster handling individual taxpayers’ cases. Issued uniform decisions – on the basis of previously prepared materials. Lower costs of day-to-day operation of tax administration. Wider range of services provided to taxpayers. Faster and more efficient dealing with individual taxpayers. Fewer appeals against decisions of tax inspectors Better conditions to conducting economic activities for large entities. Easier procedures for large entities. Higher budgetary income connected with limitation of number of non-compliant entities providing services via Internet</td>
<td>Reports from the implementation of the NPAA. Reports from the implementation of the Strategy for Modernization of Polish Tax Administration Results of opinion polls conducted among taxpayers. Official publications. Departmental statistics.</td>
<td>Allocation of sufficient funds for the implementation of the project. Successful implementation of the project. Reluctance on the part of employees to change their working methods. Establishment of effective co-operation between financial and credit institutions and the GIF. Possibility to establish major taxpayers service offices. Allocation of appropriate funds for the realisation of the task.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Results/Outputs</th>
<th>Indicators of achievement</th>
<th>Sources of information</th>
<th>Assumptions and risks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Properly functioning network of tax information centres Created base for tax information centre answering taxpayers’ questions sent via e-mail Prepared procedures and tools for services provided by tax offices to large economic entities Created units and trained employees</td>
<td>Number of taxpayers’ contacts with tax offices. Better information flow between taxpayers and tax offices. Number of trained tax administration employees. Number of expertise publications translated into Polish. Number of received telephone calls.</td>
<td>Departmental statistics. Program implementation reports.</td>
<td>Keeping the trained personnel in the administration. Commitment on the part of employees. Partners interested in good co-operation. Ensuring high class experts.</td>
</tr>
</tbody>
</table>
responsible for detecting non-compliant taxpayers who conduct economic activities via Internet.

<table>
<thead>
<tr>
<th>Activities</th>
<th>Inputs</th>
<th>Sources of information</th>
<th>Assumptions and risks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Preparation of a report concerning need for tax information in Poland.</td>
<td>Printing training materials</td>
<td>Purchase and installation of computer and telecommunications hardware and software,</td>
<td>Information brochures.</td>
</tr>
<tr>
<td>Preparation of an analysis concerning specialization among tax information centres in scope of types of prepared information and training materials (additional functions performed by the centres).</td>
<td>Printing information brochures for taxpayers.</td>
<td>Translation of information and training materials for the personnel of the Polish tax administration.</td>
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<tr>
<td>Training of employees in the newly created tax information centres.</td>
<td>Preparation and conducting training in the scope of: contacts with taxpayers, servicing tools for contacts with taxpayers (e-mail, editing and elaboration of information brochures and posters, preparation of video films, etc.)</td>
<td>Training: for the personnel of the tax information centres, for the personnel of tax offices in the scope of servicing electronic tools for exchange of information, for the personnel responsible for the detection of entities evading payment of taxes for activities carried via the Internet.</td>
<td></td>
</tr>
<tr>
<td>Preparation of a report concerning training needs in case of hiring in the tax information centres employees from closed tax administration units and in case of hiring people whose professional background is not connected with taxes.</td>
<td>Definition of necessary technical equipment for the tax information centres.</td>
<td>Project implementation reports.</td>
<td>Co-operation between institutions involved in project implementation.</td>
</tr>
<tr>
<td>Preparation of guidelines for computer application assisting work of people hired in the tax information centres.</td>
<td>Definition of necessary technical equipment for quick and efficient electronic exchange of information between tax offices and large economic entities</td>
<td>Official publications</td>
<td>High quality technical aid.</td>
</tr>
<tr>
<td>Preparation of guidelines and specification of needs for equipment necessary for organization of units responsible for answering questions send via e-mail.</td>
<td></td>
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<td>High quality of training.</td>
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<td>Preparation of formal procedures answering questions send via e-mail (changes in legislation).</td>
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<td>Provision of necessary funds</td>
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<tr>
<td>Pilot program in scope of answering questions concerning taxes via e-mail.</td>
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<tr>
<td>Translation of relevant publications prepared</td>
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</tbody>
</table>
- Purchase of equipment for tax information centres (PCs and telephone centrals).
- Preparation and implementation an information campaign about new forms of delivering tax information.
- Preparation and duplication of information brochures for taxpayers concerning new forms and ways of receiving tax information.
- Preparation of a report concerning analysis of presently existing in Polish Tax Administration tools/experiences in scope of electronic services provided by tax offices to the taxpayers (especially for companies).
- Preparation of a report concerning tools/experiences in scope of electronic services provided to large taxpayers by tax offices for large taxpayers in the EU MS.
- Preparation of a report concerning analysis of solutions already functioning in the EU MS in scope of creation and operation of tax offices for large taxpayers.
- Preparation of a report concerning analysis of solutions already functioning in Poland in scope of creation and operation of tax offices for large taxpayers.
- Pilot program in scope of electronic services provided by tax offices to the taxpayers.
- Preparation of a report concerning tools used for revealing and identification of economic entities conducting economic activities via Internet.
- Preparation of necessary changes in legislation concerning electronic services provided by the tax offices to large taxpayers.
- Preparation and duplication of training materials for employees of tax administration in scope of electronic services provided by tax offices for large taxpayers to large taxpayers.
- Translation of relevant publications issued by tax administration of EU MS.

| BCMP 4.5.2 Collecting and analysis data about legal basis for EDI and sending tax returns via Internet. |
| Preparation of a report concerning tools/experiences in scope of electronic services provided to large taxpayers by tax offices for large taxpayers in the EU MS. |
| Preparation of a report concerning analysis of solutions already functioning in the EU MS in scope of creation and operation of tax offices for large taxpayers. |
| Preparation of analysis of solutions already functioning in Poland in scope of creation and operation of tax offices for large taxpayers. |
| Pilot program in scope of electronic services provided by tax offices to the taxpayers. |
| Preparation of necessary changes in legislation concerning electronic services provided by the tax offices to large taxpayers. |
| Preparation and duplication of training materials for employees of tax administration in scope of electronic services provided by tax offices for large taxpayers to large taxpayers. |
| Translation of relevant publications issued by tax administration of EU MS. |

| Purchased equipment for tax information centres (PCs and telephone centrals). |
| Preparation and implementation an information campaign about new forms of delivering tax information. |
| Preparation and duplication of information brochures for taxpayers concerning new forms and ways of receiving tax information. |
| Preparation of a report concerning analysis of presently existing in Polish Tax Administration tools/experiences in scope of electronic services provided by tax offices to the taxpayers (especially for companies). |

| Translated information materials for employees of Polish Tax Administration. |
| Purchased equipment for tax information. |
Internet in the EU.
Training for employees who will be responsible for looking for non-compliant entities conducting economic activities via Internet.
Preparation and printing the training materials for employees of tax administration.
Purchase of IT equipment and software enabling efficient functioning operation of units responsible for the above activities.
Translation and duplication of information and training materials used by EU MS tax administrations for the benefit of employees of Polish Tax administration.

Preconditions
In order to fulfill the aims of this project the following preconditions must be fulfilled:
a model of best information center must be prepared in the framework of Phare 2001 project,
necessary infrastructure for digital signature put into operation,
prepared Polish Strategy for Communication with Taxpayers in the Framework of Phare 2001 project.

ANNEX 2-3-4 : DETAILED IMPLEMENTATION CHART, CONTRACTING AND DISBURSEMENT SCHEDULE OF THE PROJECT

PROJECT TITLE : ASSISTANCE OF POLISH TAX ADMINISTRATION
Date of Drafting 09.2002
Planning period IV 2003 - IV 2005

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<td>D/I</td>
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Legend:  D = design of sub-projects;    C = tendering and contracting ;    I = contract implementation and payment.