

Poznań, 4 February 2020

**Autostrada Wielkopolska S.A.**  
**Autostrada Wielkopolska II S.A.**  
 ul. Stanisława Zwierzchowskiego 1  
 61 -248 Poznań

**CLARIFICATION**  
**regarding the qualifying of fiscal receipts evidencing the use of A2 toll motorway**  
**as VAT invoices**

In view of the queries and questions from the A2 toll motorway users, this is to clarify that the fiscal receipts being proof of a trip on A2 toll motorway both in the section Konin - Nowy Tomyśl managed by Autostrada Wielkopolska SA and in the section Nowy Tomyśl - Świecko managed by Autostrada Wielkopolska II S.A., are **VAT invoices** within the meaning of the Regulation of the Minister of Finance dated 3 December 2013 on issuing invoices (PL OJ 2013 item 1485).

This means that the fiscal receipts evidencing the use of A2 Motorway are VAT invoices and as such they entitle the taxpayer to deduct the input VAT. Hence, there is no requirement to identify the NIP number of the buyer on the fiscal receipts evidencing the use of the motorway.

On top of that, it must be noted that according to individual tax rulings issued on 22 May 2012 in this very case, the data of Autostrada Eksploatacja SA acting as agent of the companies Autostrada Wielkopolska SA and Autostrada Wielkopolska II SA with respect to the sale of the A2 toll motorway drive service that is printed on the fiscal receipts is tantamount to the data of the seller of the A2 toll motorway drive service. The technical position expressed in the rulings in question remains valid in the existing legal environment, which means that the data of Autostrada Eksploatacja SA should be treated as the taxpayer's data.

Data of the companies Autostrada Wielkopolska SA and Autostrada Wielkopolska II SA as the principals of Autostrada Eksploatacja S.A. appear on the fiscal receipts documenting the use of A2 toll motorway for information purposes (as principals' data). The fact that this data appears on the fiscal receipts has no impact whatsoever on the interpretation that fiscal receipts issued by Autostrada Wielkopolska S.A. are VAT invoices.

Since the wording of the fiscal receipts has been approved by the Minister of Finance, there is nothing that would prevent the buyer to enter the data of Autostrada Eksploatacja S.A. as the seller in the VAT records (in line with the wording of the receipt).

Recapitulating, it must be noted that the fiscal receipts evidencing the use of A2 Motorway are VAT invoices and as such they entitle the taxpayer to deduct the input VAT. There is no requirement to identify the NIP number of the buyer.

Autostrada Wielkopolska SA <i>Sebastian Joachimiak</i> Management Board Member	Autostrada Wielkopolska SA <i>Krzysztof Andrzejewski</i> Management Board Member	Autostrada Wielkopolska II SA <i>Sebastian Joachimiak</i> Management Board Member	Autostrada Wielkopolska II SA <i>Krzysztof Andrzejewski</i> Management Board Member
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**The foregoing clarification is not tantamount to tax advice and may not be deemed a sole basis for any act or assessment of tax position by any third party.**