

Export Documentation Handbook

Essential Documents for Polish Trade

Introduction

Proper documentation is critical for smooth international trade with Polish suppliers. This handbook covers all essential documents required for importing from Poland, including EU-specific procedures, customs requirements, and compliance documentation. Understanding these requirements helps avoid delays, additional costs, and legal issues.

Core Commercial Documents

1. Commercial Invoice

The most important document for any international transaction. Must include:

- Seller and buyer complete details (names, addresses, tax IDs)
- Invoice number and date
- Detailed product description (including HS codes)
- Quantity, unit price, and total value
- Currency (usually EUR or USD)
- Payment terms and method
- Incoterms 2020 specification
- Country of origin (Poland)

2. Packing List

Details the contents of each package. Essential information:

- Number of packages and type (boxes, pallets, crates)
- Dimensions and weight (gross and net) for each package
- Detailed contents of each package
- Package marks and numbers
- Total shipment weight and volume

3. Proforma Invoice

Preliminary invoice issued before shipment. Used for:

- Quote confirmation and price agreement

- Import license applications
- Opening letters of credit
- Customs valuation estimates

Transport Documents

4. Bill of Lading (B/L) / Air Waybill (AWB)

Sea Freight – Bill of Lading:

- Serves as receipt, contract of carriage, and document of title
- Types: Negotiable vs. Non-negotiable
- Required to claim goods at destination port
- Common for shipments from Gdańsk, Gdynia, Szczecin ports

Air Freight – Air Waybill:

- Non-negotiable receipt and contract
- Issued by airline or freight forwarder
- Faster processing than B/L

5. CMR Document (Road Transport)

International Consignment Note for road transport within Europe (most common for Polish trade):

- Standardized international format
- Includes sender, carrier, and consignee details
- Defines liability for goods in transit
- Required for trucking within EU and to neighboring countries

Origin and Preference Documents

6. Certificate of Origin (CO)

Certifies that goods originated in Poland. Types:

- **Non-preferential CO:** General certificate for customs purposes
- **Preferential CO (EUR.1):** Enables reduced or zero tariffs under trade agreements
- Issued by: Polish Chamber of Commerce (KIG) or customs authorities
- Required by: Many non-EU countries, especially for tariff benefits

7. EUR.1 Movement Certificate

Proves preferential origin for EU trade agreements:

- Used for exports to: Turkey, Ukraine, Norway, Switzerland, and other FTA partners
- Enables zero or reduced import duties
- Must be requested by exporter from Polish customs
- Alternative: Invoice declaration for shipments under €6,000

8. REX Registration (Registered Exporter System)

Required for EU exporters claiming preferential origin:

- Registration system replacing EUR.1 for some shipments
- Exporters receive REX number from Polish customs
- Used for invoice declarations instead of EUR.1 certificates

Customs Documentation

9. Export Declaration (EX-1)

Required for all exports from EU to non-EU countries:

- Electronic submission through Polish customs system
- Contains detailed commodity codes (CN codes)
- Includes destination, value, and transport details
- Usually handled by freight forwarder or customs broker

10. Import Declaration (for buyer's country)

Buyer's responsibility in destination country:

- Required documents: Commercial invoice, packing list, B/L/AWB, certificate of origin
- Must include accurate HS codes and valuation
- Determines applicable duties and taxes

Compliance and Quality Documents

11. CE Marking Declaration of Conformity

For products sold in European Economic Area:

- Manufacturer's declaration that product meets EU safety standards
- Required for: Machinery, electronics, toys, medical devices, PPE, and more
- Must specify applicable EU directives
- Should be provided by Polish supplier automatically

12. Test Reports and Certificates

Product-specific documentation:

- Material test certificates (for metals, chemicals)
- Quality inspection reports
- Laboratory analysis certificates
- Product specifications and datasheets

13. Phytosanitary Certificate

Required for plant products, wood, and food items:

- Issued by Polish plant health authorities
- Certifies goods are free from pests and diseases
- Required by most countries for agricultural products

14. Veterinary Certificate

For animal products and food:

- Issued by Polish veterinary authorities
- Certifies compliance with animal health standards
- Required for meat, dairy, and animal-derived products

Banking and Payment Documents

15. Letter of Credit (L/C)

Bank guarantee for payment:

- Most secure payment method for first transactions
- Requires: All specified documents submitted to bank
- Common types: Irrevocable, Confirmed, Sight vs. Time
- Polish suppliers familiar with L/C procedures

16. SWIFT Payment Confirmation

- Proof of wire transfer payment
- Keep for customs and accounting records
- Should match commercial invoice amounts

Insurance Documentation

17. Insurance Certificate / Policy

Required for CIF and CIP Incoterms:

- Specifies coverage type and amount
- Should cover at least 110% of cargo value
- Must be in same currency as invoice
- Transferable to buyer (assignable policy)

Complete Document Checklist by Scenario

Document	EU Buyers	Non-EU (General)	USA	Regulated Products
Commercial Invoice	✓	✓	✓	✓
Packing List	✓	✓	✓	✓
Bill of Lading/AWB	✓	✓	✓	✓
Certificate of Origin	—	✓	✓	✓
EUR.1 Certificate	—	✓*	—	—
Export Declaration	—	✓	✓	✓
CE Declaration	✓	—	—	✓
Test Certificates	If reqd	✓	✓	✓
Insurance Certificate	If CIF	If CIF	If CIF	If CIF

* Only if trade agreement exists between Poland and destination country

Best Practices for Documentation

- **Verify requirements early:** Check destination country requirements before ordering
- **Accuracy is critical:** Ensure all documents match exactly (names, amounts, descriptions)
- **Keep copies:** Maintain digital and physical copies of all documents for at least 5 years
- **Use freight forwarders:** Experienced forwarders handle complex documentation
- **Allow time:** Some documents (CO, EUR.1) require 2-5 days to obtain
- **Digital systems:** Polish exporters increasingly use electronic documentation systems

Sources: European Commission, Polish Customs Service, International Chamber of Commerce