

Tax Governance & Compliance

Tax plays a significant role in achieving Boeing's purpose to protect, connect and explore the world and beyond – safely and sustainably. Boeing's approach to tax aligns with the enterprise's goal to build trust and drive long-term economic, social and environmental value as described in this disclosure.

Boeing's global tax policies are applied consistently in all jurisdictions where it does business. Boeing's tax function is responsible for maintaining the highest compliance standards, being transparent in dealings with tax authorities and sustaining robust internal controls for risk management. Organisations have an obligation to comply with tax laws, and a responsibility to all stakeholders to meet expectations of ethical tax practices.



For a more in-depth analysis of Boeing's approach to global tax governance and compliance, please visit Boeing's Global Tax Governance and Compliance [disclosure](#).

Boeing in Brief

As a leading global aerospace company, Boeing develops, manufactures and services commercial airplanes, defense products and space systems for customers in more than 150 countries.

Boeing employs more than 170,000 people across the United States and in more than 65 countries. This represents one of the most diverse, talented and innovative workforces anywhere. Our enterprise also leverages the talents of hundreds of thousands skilled people working for Boeing suppliers worldwide.

Boeing is organised into three business units: Commercial Airplanes, Defense, Space & Security, and Global Services. In addition, functional organisations working across the company focus on engineering and programme management, technology and development-programme execution, advanced design and manufacturing systems, safety, finance, quality and productivity improvement and information technology.

Boeing in Poland

Boeing Poland Sp. z. o.o. (the "Company" or "Boeing Poland") (NIP: 5840902894) was founded in 2003 in Gdańsk, Poland and has business operations in Gdańsk, Warsaw and Rzeszów. The Company has a highly skilled workforce of around 900 people and specializes in a range of technical and engineering support services. These services encompass software development, aircraft and component design, contract research and development (R&D), as well as administrative support services.



Basis of Preparation

This document "Information on the Executed Tax Strategy" satisfies the requirements in Article 27c of the Corporate Income Tax Act of 15 February 1992 (CIT Act) for financial year ending 31 December 2023.

Although it is published within the context of Poland, the document provides an overview of Boeing's global tax policies, which are consistently applied across all jurisdictions where the enterprise operates.

The Boeing Poland Board and Senior Leadership Team hold overall responsibility for the tax strategy in Poland, with support from the Vice President of Tax.

Tax Processes and Procedures

Boeing pays tax where value is created and has a low tolerance for tax risk. The Boeing Vice President of Tax has overall responsibility for Boeing's corporate tax strategy and is supported by a team of global tax professionals. In order to achieve our commercial objectives, we form active links between tax personnel and the wider business. This ensures sufficient tax knowledge and support is available for Boeing to make good business decisions.

Material Polish business activities and relevant tax considerations are reported to the Vice President of Tax to ensure appropriate levels of executive review and risk assessment. Boeing's experienced tax team collaborates with external professional advisors to deliver tax advice, file required returns and navigate a complex regulatory environment.

Together, the Polish Leadership Team and Vice President of Tax are committed to ensuring that our approach to taxes aligns with the enterprise's values, business strategies, and long-term shareholder interests. Material tax issues or risks are elevated through the organizational structure as appropriate. At a global level, tax issues are considered at the Board/Audit Committee level as appropriate and at a country level, local tax teams will provide updates to the local leadership as needed on a regular basis.

Tax Obligations in Poland

Boeing operates in compliance with both the letter and the spirit of tax laws in all countries it does business. Tax compliance is a serious and core obligation of the Company. Our global team of tax professionals maintains rigorous internal controls to ensure all compliance and accounting disclosure requirements are met in a timely and accurate manner, including paying the correct amount of tax where Boeing operates. Tax provisions are audited by Deloitte. Where appropriate, Boeing will seek advice from external professional advisors to ensure it remains compliant with its obligations. Boeing invests in technology and training to improve quality and agility, make informed decisions and leverage best practices to promote tax efficiency and reliability.

In 2023, Boeing Poland has paid all taxes that it owes, and all tax compliance obligations are up to date, including but not limited to, Value Added Tax (VAT), Corporate Income Tax (CIT), and Personal Income Tax (PIT).



Voluntary Forms of Cooperation

Boeing maintains an open, honest and pro-active relationship with the Head of the National Revenue Administration (KAS), which is consistent with Boeing's global approach to tax authorities in the jurisdictions where it operates. Boeing maintains full and timely disclosure of information as required by law, providing tax authorities with relevant information as part of regular filings or during any review or audit.

During 2023, Boeing Poland was not a party to the cooperation agreement referred to in Article 20s (1) of the Tax Ordinance of 29 August 1997 (Tax Ordinance). Furthermore, the specified period is not covered by an Advance Pricing Agreement (APA) regarding transfer pricing as referred to in the Act of October 16, 2019, on the Settlement of Double Taxation Disputes and the Conclusion of Advance Pricing Agreements (Journal of Laws of 2019, item 2200, as amended), nor by an opinion on the application of preferences concerning the withholding tax (WHT) as referred to in Article 26b of the CIT Act.

Tax Schemes (Mandatory Disclosure Rules)

Boeing Poland, as a beneficiary, provided one informational filing on personal income tax schemes, referred to in Article 86a (1), Point 10 of the Tax Ordinance, to KAS in 2023.

Transactions with Related Parties

All transactions within the organisation follow the arm's length principles. In 2023, Boeing Poland performed technical and engineering support services, which includes amongst others software development, aircraft and component design, contract R&D and administrative support services (i.e. transactions whose value exceeded 5% of total assets) with related parties based in the United States and Germany, within the meaning of Article 11a(1), Point 4 of the CIT Act.

Restructuring Activities

The organisational structures resulting from any tax planning are fundamentally driven by economic and business substance. In 2023, Boeing Poland did not plan or undertake any restructuring activities that could affect the tax liabilities of the Company or related parties within the meaning of Article 11a(1), Point 4 of the CIT Act.

Settlements in Countries Applying Harmful Tax Practices

In 2023, Boeing Poland did not settle taxes in territories or countries applying harmful tax competition, as specified in executive acts issued pursuant to Article 11j(2) of the CIT Act and in the announcement of the minister competent for public finance issued pursuant to Article 86a(10) of the Tax Ordinance.

Tax Interpretations and Submitted Applications

In 2023, Boeing Poland applied for individual interpretation of tax laws referred to in Article 14b of the Tax Ordinance. Boeing Poland did not request any of the following:

- General interpretations of tax laws referred to in Article 14a of the Tax Ordinance
- Binding rate information referred to in Article 42a of the VAT Act of 11 March 2004
- Binding excise information referred to in Article 7d(1) of the Excise Act of 6 December 2008