

2. Products exported to the territory of one of the States Parties to this Agreement may not benefit from repayment of internal taxation in excess of the amount of direct or indirect taxation imposed on them.

ARTICLE 15

Payments

1. Payments relating to trade in goods between an EFTA State and Poland and the transfer of such payments to the territory of the State Party to this Agreement where the creditor resides shall be free from any restrictions.
2. The States Parties to this Agreement shall refrain from any exchange or administrative restrictions on the grant, repayment or acceptance of short and medium-term credits covering commercial transactions in which a resident participates.
3. Until a full convertibility of the Polish currency in the meaning of Article VIII of the Agreement of the International Monetary Fund is introduced, Poland reserves the right to apply exchange restrictions connected with the granting or taking up of short and medium-term credits to the extent permitted according to Poland's status under the IMF, provided that these restrictions are applied in a non-discriminatory manner as regards the origin of the products and that they are not applied only to specific products or kinds of products.

ARTICLE 16

Public procurement

1. The States Parties to this Agreement consider the effective liberalization of their respective public procurement markets as a desirable and important objective of this Agreement.
2. As of the entry into force of this Agreement, the EFTA States shall grant Polish companies access to contract award procedures on their respective public procurement markets according to the Agreement on Government Procurement of 12 April 1979, as amended by a Protocol of Amendments of 2 February 1987, negotiated under the auspices of the General Agreement on Tariffs and Trade. Poland shall, taking into account the restructuring and development process of its economy, gradually ensure that companies from the EFTA States have access on the same principles to contract award procedures on its public procurement market.
3. As soon as possible after the entry into force of the Agreement, the States Parties to this Agreement shall progressively develop and adjust the rules, conditions and practices governing the participation in public procurement contracts, so as to ensure free access and transparency, and that there is no discrimination between potential suppliers from the States Parties to this Agreement. After a period of decreasing asymmetry in favour of Poland in their relations, a full balance of rights and obligations between the States Parties to this Agreement shall be established not later than at the end of the transitional period.
4. The Joint Committee shall recommend or agree, as appropriate, the practical modalities for this development including, *inter alia*, scope, timetable and rules to be applied, and designation of entities awarding public procurement contracts, that is public authorities, public undertakings and private undertakings which have been granted special or exclusive rights.