

PLN '000	Dec 31 2009	Dec 31 2008
Trade payables, including:	893,737	891,892
- to related undertakings	-	1,090
Liabilities to the state budget other than corporate income tax ⁽¹⁾	670,275	505,815
Special accounts	19,054	16,802
Salaries and wages payable	17,346	11,566
Accrued expenses	118,410	88,179
Deferred income from subsidies	40,343	23,896
Investment liabilities	109,708	320,457
Other liabilities, including:	73,911	36,940
- to related undertakings	-	1,649
Total	1,942,784	1,895,547
Non-current		52,130 9,107
Current		1,890,65 1,886,44
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⁽¹⁾ As at December 31st 2009, the value of liabilities to the state budget other than corporate income tax was reduced by the fuel charge of PLN 22,644 thousand (PLN 20,087 thousand as at December 31st 2008) incurred in relation to imported diesel oil and fuel sales. The Company applied to the relevant customs office for reimbursement of fuel charge which was wrongly paid on fuel sales in 2009 in the amount of PLN 2,556 thousand, and that amount was reimbursed to the Company in 2010. Furthermore, the Company applied for reimbursement of fuel charge incurred on imports of diesel oil in the amount of PLN 22,012 thousand, which in the Company's opinion is recoverable.

Transactions with related undertakings are described in [Note 49](#).

Trade payables do not bear interest and are, as a rule, settled in 3 to 60 days. Other liabilities do not bear interest, and their average payment

period is three months. The amount resulting from the difference between VAT receivable and VAT payable is paid to the relevant tax authorities on a monthly basis. Interest payable is usually settled on a monthly basis throughout a financial year.

Pursuant to Art. 8 of the Excise Duty Act of December 6th 2008 (Dz. U. No. 3, item 11/2008), a tax liability arises e.g. at the moment of taking harmonised excise goods out of a bonded warehouse. The Parent Undertaking and some other Group companies operate registered bonded warehouses, in which harmonised excise goods are subject to suspended-excise-tax procedure and may be the object of the actions provided for in the Excise Duty Act.

This is a translation of a document originally issued in Polish