OBJECTIVES: Standardisation of costs is an important topic within the methodology of economic evaluation. National guidelines, that formulate the formal requirements for studies to be considered when deciding on the reimbursement of new medical therapies, are rather global with respect to costing. In an attempt to further standardise the costing methods some countries have issued additional guidelines for cost calculations. The aim of this study is to compare project of Polish guidelines for costing with existing international guidance, highlighting areas of agreement and dissent. METHODS: Existing guidelines for costing were reviewed, analysed and comparison between they and their Polish counterpart was subsequently undertaken. RESULTS: Guidelines for costing in pharmacoeconomic evaluations have been issued in Australia, Canada and the Netherlands. The Australian costing guide provides an extensive list with standard costs of hospital services. The use of these standard costs is obligatory in the case of formal appraisal studies for new medications. The Canadian guidance presents basic principles and methods only and does not yet present a standard cost list. The Dutch manual strikes the balance between guidance mentioned above and with the introduction of standard values and the way the standard costs are treated introduces some new elements to standardisation of costs in economic evaluations. In Polish project basic principles, methods for measurement and valuation and reporting of costs are described. The standard values and costs are presented and recommended for studies that support submissions to acquire reimbursement. Standard costs are calculated as weighted mean, maximum and minimum values based on available data from sick funds and are as patient- and disease-specific as possible. CONCLUSIONS: The guidelines for costing fit with current practice and the availability of data in each country. They contribute to the comparability and generalisability of economic evaluations and can deliver benefit for healthcare decision makers.