

Polish Investment Zone

Both entrepreneurs planning to start a business in Poland and those already in business may seek support in the form of tax relief, among other things. The Polish Act on Supporting New Investment Projects introduces significant changes into the method and approach which investors can use to claim income tax exemptions. Most importantly, investors will now be able to seek tax exemptions on investment projects in any location across the country, and the conditions of exemption will depend on the size of the entrepreneur's business, location and type of investment.



Who is eligible

Entrepreneurs (including significant part of services providers)



Form of support

Personal / corporate income tax exemption



Supporting authority

Authorities managing the given area on behalf of the Minister of Entrepreneurship and Technology



Application filing deadlines

Ongoing

Qualifying costs / exemption cap



Fixed assets
(including modernization /development of existing fixed assets)



Construction works and building supplies



Intangibles











Purchase or lease of property and other fixed assets

or



Remuneration:
two years' worth of gross payroll costs for new hires

Minimum project value (PLN million)

Unemployment rate in a district (location of the project)  as a percentage of the average unemployment rate in Poland		Enterprises		
		large	medium-sized	small / preferred sectors*
122 cities and towns with neighbouring communities facing social and economic decline		10	2	0.5
	>250%	10	2	0.5
250% ≥ 	>200%	15	3	0.75
200% ≥ 	>160%	20	4	1
160% ≥ 	>130%	40	8	2
130% ≥ 	>100%	60	12	3
100% ≥ 	>60%	80	16	4
60% ≥ 		100	20	5

* DEFINED PREFERRED SECTORS: R&D projects, Modern Business Services Centre, IT

Assessment criteria

Manufacturing project



- investment in projects supporting industry sectors prioritized by the current development policy in which Poland can gain a competitive advantage
- minimum sales targets outside the country
- Key National Cluster membership
- research and development activity
- status of a micro, small or medium-sized entrepreneur
- creation of specialist jobs to conduct business activity as part of the new investment project with secure employment guarantees
- businesses with a low negative impact on the environment
- investment location
- support for training programmes and professional skills development as well as cooperation with vocational schools
- measures designed to implement employee welfare programmes

Service project



- investment in projects supporting industry sectors prioritized by the current development policy in which Poland can gain a competitive advantage
- minimum sales targets outside the country
- research and development activity
- creation of a modern business services centre with a supranational reach
- status of a micro, small or medium-sized entrepreneur
- creation of well-paid jobs and security of employment
- businesses with a low negative impact on the environment
- investment location
- support for training programmes and professional skills development as well as cooperation with vocational schools
- measures designed to implement employee welfare programmes



A minimum of 4, 5 or 6 criteria must be met depending on the investment project location

The exemption cap is calculated as value of qualifying costs and applicable aid intensity (as presented in Regional Support Map). The entrepreneur has 10, 12 or 15 years to claim tax exemption.

Regional Support Map

Level of support for large enterprises

10 years

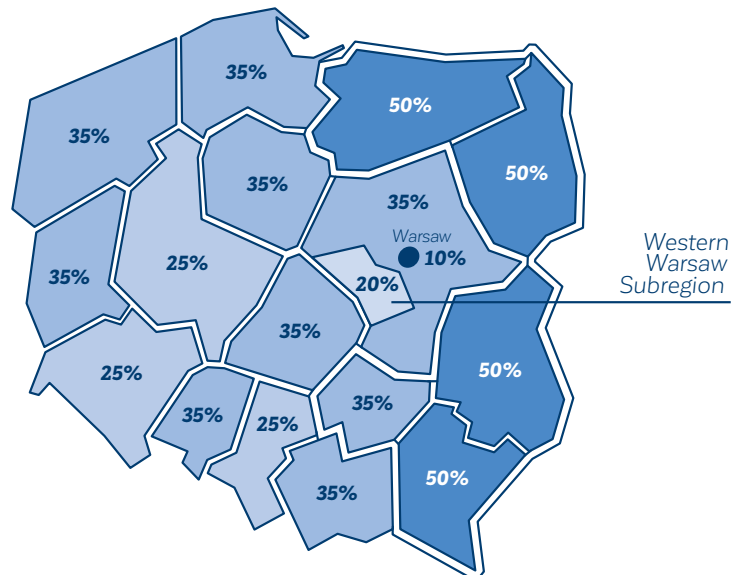
in regions with a maximum intensity of 10%, 20% or 25%

12 years

in regions with a maximum intensity of 35%

15 years

in regions with a maximum intensity of 50%
(and Special Economic Zones (SEZ))



For micro- and small enterprises + 20 percentage points

For medium-sized enterprises + 10 percentage points

Other rules applicable to projects of qualifying costs exceeding EUR 50M



Western Warsaw subregions:

poviats of Grodzisk, Grójec, Piaseczno, Pruszków, Sochaczew, Western Warsaw, Żyrardów

How we can help you

ANALYSIS AND STRATEGY

project analysis and modelling
to maximize the chances of obtaining
support

APPLICATIONS FOR SUPPORT

comprehensive assistance in seeking financial
support in the form of income tax exemption
upon receipt of the investment support decision

ASSISTANCE IN CLAIMING THE TAX EXEMPTION

Involvement of tax advisors specializing in advisory
to SEZ based entities/ entities holding investment
support decision

About our Business & Innovation Consulting team

Our over 40-member strong team of consultants ensures that our clients get professional support across all areas they might be involved in, be it the running of their business, innovation or high-risk research and development. We will prepare for you an effective innovation and IP ownership strategy. We will also advise you in applying for state aid to finance innovative projects and in making use of the available tax instruments. The key competences of our team include, among other things, subsidies and reliefs, innovation management, financial modelling and valuations. We have a record of over 600 successfully completed projects. Thanks to our support, our clients have received PLN 6 bn in state aid, of which PLN 1.4 bn has been designated for research and development projects. We are one of only very few professional firms in Poland who are licenced to provide technological advisory services under the Open Innovation Network scheme. We bring in a diversified range of competences and a wealth of experience, which is why our business partners include both large and small companies.

Grants and reliefs

approx. PLN 6 bn

of acquired grants
and reliefs

| PLN 1.4 bn
SMALL AND MEDIUM-SIZED ENTERPRISES

| PLN 4.5 bn
LARGE ENTERPRISES



PLN 1,4 bn
for R&D projects

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