



Polish Investment Zone New rules for investment support

December, 2018





MANAGER







OFFER

DECISION ON SUPPORT INCOME TAX EXEMPTION EXAMPLE: Investment location: Rzeszow Eligible costs: PLN 80 million Large Medium Small company company company 56 mln 40 mln **48 mln Public aid** PLN PLN PLN Validity of 15 years 15 years 15 years decision

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Level of public aid: Large: 50% Medium: 60% Small: 70%





LEGAL ACTS

Act of May 10, 2018 on supporting new investments (Dz. U. 2018 poz. 1162)

Regulation of the Council of Ministers, August 28, 2018. regarding public aid granted to some entrepreneurs for the implementation of new investments (Dz. U. 2018 poz. 1713)

It defines, among others: acceptable scope of activity, quantitative criteria, quality criteria, application template

Regulation of the Minister of Entrepreneurship and Technology of August 29, 2018 regarding the determination of areas and assigning them to managers (Dz. U. 2018 poz. 1698)

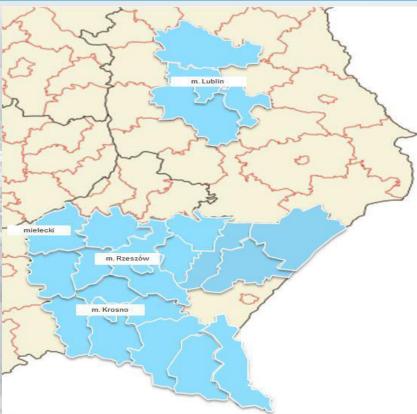
Commission Regulation (EU) No 651/2014 of June 17, 2014. declaring certain types of aid compatible with the internal market in application of Article 107 and 108 of the Treaty

It defines, among others: definition of an SME (Annex I), commencement of work (Art. 2, paragraph 23)





AREA



pieszczadzki	brzozowski	dębicki	jarosławski	
jasielski	kolbuszowski	krośnieński	m. Krosno	
leski	leżajski	lubaczowski	łańcucki	
mielecki	przeworski	ropczycko-sędziszowski		
rzeszowski	m. Rzeszów	sanocki	strzyżowski	
lubartowski	lubelski	m. Lublin	świdnicki	

Podkarpackie: 17 poviats and 2 cities with poviat rights

Lubelskie:3 poviats and 1 city with poviat rights





DECISION ON SUPPORT

The decision is issued by the minister competent for economy at the entrepreneur's request - including a plan for the implementation of a new investment

The decision on support is issued for a fixed period of time, not shorter than 10 years and not longer than 15 years

The decision on support seems to be for the implementation of a new investment that meets the quantitative and qualitative criteria

The entrepreneur who is punished for an environmental crime and an entrepreneur (a legal person or an organizational unit without legal personality) does not appear to be a supporter if the partner or member of the management board of these entities is a person who has been legally punished for such a crime





CONDITIONS FOR ASSESSING A DECISION ON SUPPORT



2. A new investment

3. Quantitative criteria

4. Quality criteria







CONDITIONS FOR ASSESSING A DECISION ON SUPPORT

Scope of activities

- □ in accordance with the regulation
- expressed in Polish Classification of Goods and Services (PKWiU) 2015
- industrial production, R & D, modern services, IT
- excluded, among others trade, transport, energy, metallurgy

New investment

- □ compliance with the definition
- decision on support = project





CONDITIONS FOR ASSESSING A DECISION ON SUPPORT

Quantitative criteria

- determines the minimum value of eligible costs
- depending on the average unemployment rate
- reduced for an average of 80%, a small 95%, micro 98%
- modern services for business it decreases by 95%

Quality criteria

- an investment carried out in the services or industrial sector
- division into two criteria: sustainable economic and social development
- at least one point from each criteria
- minimum 4 points





QUANTITATIVE CRITERIA

The average unemployment rate	Situation as of 30.06.2018	Value of the investment, PLN million (L)	Value of the investment, PLN million (M)	Value of the investment, PLN million (S)	Value of the investment, PLN million (Mikro)
Polska	5,8		-		C ZTA
Rzeszow	5,3	80	16	4	1,60
rzeszowski poviat	8,6	40	8	2	0,80
bieszczadzki poviat	13,4	15	3	0,75	0,30

Modern services for business:

- □ related to the release of other software (58.29 PKWiU)
- related to software and consultancy in the field of information technology and related services (62 PKWiU)
- □ in the field of scientific research and development works (72 PKWiU)





QUALITY CRITERIA - INDUSTRIAL SECTOR

- □ investments in the following sectors: electric and electronic, aerospace, medical and machine products, modern plastics, eco-construction, IT and sectors in line with the smart specializations of the region in which the investment is planned
- achieving an appropriate level of sales outside the territory of the Republic of Poland
- affiliation to the National Key Cluster
- conducting research and development activities
- □ having the status of a micro-entrepreneur, a small and medium-sized entrepreneur





QUALITY CRITERIA - INDUSTRIAL SECTOR

- creation of specialized jobs
- running a business with a low negative impact on the environment
- □ locating investments in a city losing socio-economic functions (+ border communes) or in the poviats with an unemployment rate of at least 160% of the average unemployment rate in the country
- supporting the acquisition of education and professional qualifications as well as cooperation with industry schools
- undertaking actions in the field of employee care



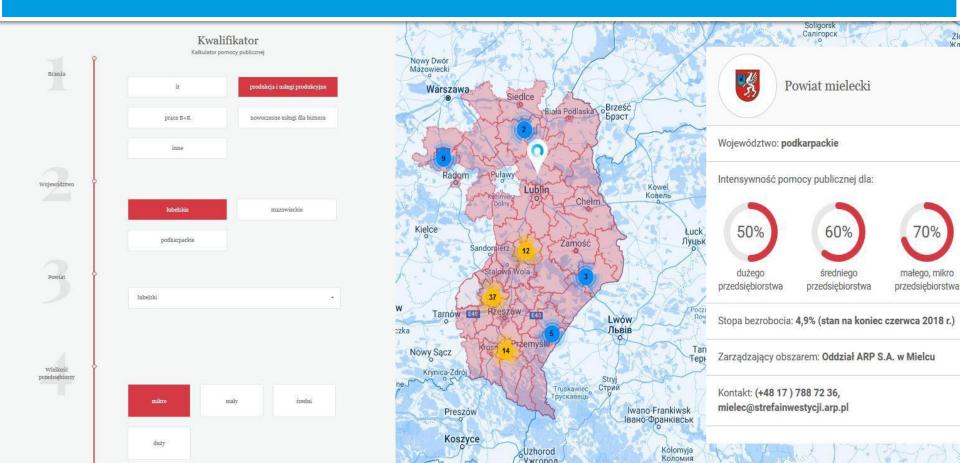


REQUEST FOR A DECISION ON SUPPORT

Information and documents submitted by all entrepreneurs applying for help Company / name and surname of the entrepreneur Address of the registered office of the entrepreneur / Main place of business activity Entrepreneur category The nature of an economic venture Location Detailed description of the investment The subject of business activity carried out as part of the investment The date of commencement of the new investment The date of completion of the new investment Total and list of eligible costs The maximum amount of eligible costs Schedule of incurring eligible costs Number of employees employed in connection with the new investment The period of maintaining employment in connection with the new investment The maximum number of new jobs, the costs of which will be classified as two-year labor costs In the case of an existing plant - the average annual employment level from 12 months preceding the month of submitting the application

Quality criteria which the entrepreneur undertakes to fulfill

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