



Polska
Strefa Inwestycji



Suwalska Specjalna
Strefa Ekonomiczna S.A.

INVEST AND BENEFIT FROM THE TAX RELIEF FOR YOUR COMPANY

While implementing a [new investment](#) in the territory of the Zaręby Kościelne commune, an entrepreneur may benefit from an exemption in income tax based on the [decision on support](#).

The new investment means:

- Establishment of a new enterprise
- Increasing production capacity
- Introduction of new products (diversification of production)
- Change of a production process
- Purchase of assets belonging to a facility that has been closed down or would be closed down had such purchase not been made, whereas the assets shall be purchased by an entrepreneur who has no connection with the seller whatsoever and a purchase of solely stocks or shares of the enterprise shall be excluded

Amount of the public aid - **exemption from CIT or PIT** - amounts to:

35% in the case of large enterprises

45% in the case of medium-sized enterprises

55% in the case of small-sized and micro-sized enterprises

of incurred eligible costs.

An entrepreneur obtains **12 years** for completion of an investment and for benefiting from the tax relief, counting from a date of receipt of the decision on support.

In order to receive the public aid, **an investment project must fulfil quantitative criteria and qualitative criteria.**

quantitative criterion - minimum capital expenditure which must be incurred by an entrepreneur in the Zaręby Kościelne commune

- PLN 20 million - large enterprise
- PLN 4 million - medium-sized enterprise
- PLN 1 million - small-sized enterprise
- PLN 400 thousand - micro-sized enterprise

qualitative criterion - number of points pertaining to an investment project to receive in the Zaręby Kościelne commune: **5**

The public aid may be awarded to:

- companies from the **traditional industry sector** except enterprises producing, inter alia: alcohol, tobacco products, steel, electric energy and gas.
- companies from the **sector of modern services for business**, inter alia: IT, research & development services in the field of natural and technical sciences, bookkeeping and auditing of the books, services within the scope of accounting (excluding tax declarations), technical research and analyses, telephone centres, architectural and engineering services.

The detailed scope of activity for which no decision on support is issued is contained in *[the Regulation of the council of ministers of 28 August 2018 on the public aid to be granted to certain enterprises for new investments](#)*

PLEASE NOTE:

The decision on support of a new investment on private and public grounds is issued by

**[SUWALSKA SPECJALNA STREFA EKONOMICZNA S.A.](#)
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