

## Tax incentives

### AT THE KOSZALIN SUBZONE OF SSEZ

A special economic zone in which attractive conditions for investments have been created, i.e. full real estate exemption based on the “de minimis” principle and income tax release up to 55% due to investment expenditures or job creation, will be operating until 31 December 2026.

The entrepreneurs running their businesses in the Koszalin Subzone are eligible, by way of the licence provided, for **an exemption from the income tax due to investment outlays made** (comprising, among other things, outlays for plant construction) **or due to new jobs created**.

**New values for the maximum regional aid intensity for the entrepreneurs have been fixed as follows:**

- 40% for a big entrepreneur (employing over 250 persons);
- 50% for medium-sized entrepreneur (employing up to 250 persons);
- 60% for a small entrepreneur (up to 50 workers) and micro-entrepreneur (employing up to 10 persons).