

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 Municipal Council of Koszalin has fully exempt from real estate taxation the grounds, buildings and structures in the Zone area under the „de minimis” aid framework.

This allows the entrepreneurs possessing business licences to avail themselves of the above aid.

The real estate tax exemption cannot be awarded to any entrepreneur for whom the value of planned de minimis aid together with de minimis aid value already obtained in various forms and from various sources during three calendar years have exceeded the equivalent of Euro 200 000 gross . Furthermore, such aid cannot be awarded to any entrepreneur who has already obtained any aid other than de minimis with relation to the same qualified costs as the planned de minimis aid and the total aid amount would cause exceeding of the allowable aid intensity.

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.**

As of 2007 **new values for the maximum regional aid intensity for the entrepreneurs have been fixed as follows:**

- 35% for a big entrepreneur (employing over 250 persons);
- 45% for medium-sized entrepreneur (employing up to 250 persons);
- 55% for a small entrepreneur (up to 50 workers) and micro-entrepreneur (employing up to 10 persons).