



Entrepreneur, invest with relief!

Rules for supporting projects, or how to take advantage of tax reliefs

Suwałska Specjalna Strefa Ekonomiczna S.A. has been successfully supporting and servicing domestic and foreign entrepreneurs investing in northeastern Poland for years.

Within the Polish Investment Zone, the area managed by SSSE S.A. includes all districts of the Podlaskie Voivodeship, 2 districts of the Warmia and Mazury Voivodeship (ełcki and gołdapski) and 4 districts of the Masovian Voivodeship (łośicki, ostrowski, sokołowski and węgrowski).

An entrepreneur investing here may use public aid in the form of exemption from income tax after obtaining the granting decision. The amount of unpaid tax can be as much as **70% of the value** of eligible costs. The condition for benefiting from public assistance is the **implementation of a new project**.

SUPPORT FOR NEW PROJECTS UNDERSTOOD AS:

- Creation of a new enterprise
- Increasing production capacity
- Diversification of the company's production by introducing new products
- Changing the production process
- Acquisition of assets belonging to an establishment that has closed or would have closed had the purchase not taken place

The main benefit of investing in the area managed by the SSSE S.A. is the amount of regional state aid, which is:

Size of enterprise	Districts of Podlaskie Voivodeship, the districts ełcki and gołdapski (Warmia and Mazury Voivodeship) and the districts łośicki, sokołowski, węgrowski (Mazowieckie Voivodeship)	Ostrów district (Mazowieckie Voivodeship)	Eligible new project costs	Public aid form
LARGE	50%	40%	Costs of property, plant and equipment and intangible assets related to the implementation of a new project OR Costs of creating new jobs in connection with a new project	EXEMPTION FROM CIT or PIT
MEDIUM	60%	50%		
SMALL & MICRO	70%	60%		

WHERE CAN THE PROJECT BE SITED?

The new project can be carried out **on public and private land, including land owned by an entrepreneur.**

WHAT IS THE VALIDITY PERIOD OF THE DECISION?

In the areas of Podlaskie Voivodeship and in the łośicki, ełcki and gołdapski districts, as well as in the following districts: łośicki, sokołowski and węgrowski – **15 years**

In the ostrowski district – **14 years**

HOW TO OBTAIN A DECISION?

The condition for obtaining the decision to support the new project is to meet the quantitative and qualitative criteria of the project:

- **Quantitative criteria** - the minimum costs that the investor is obliged to pay
- **Qualitative criteria** - the minimum number of points qualifying the project in terms of its compliance with the medium-term national development strategy

DETAILED QUALITY CRITERIA

FOR A NEW PROJECT IMPLEMENTED IN THE SERVICE SECTOR



Maximum possible number of points 10

Minimum number of points to qualify the project:

- in Ostrów district - 5 points
- in the districts of Podlaskie Voivodeship, in the districts: ełcki, gołdapski and in the districts: łosicki, sokołowski and węgrowski - 4 points

SUSTAINABLE ECONOMIC DEVELOPMENT CRITERION

CRITERION FULFILMENT METHOD	NUMBER OF POINTS
Investment in certain service projects from strategic sectors consistent with the Strategy for Responsible Development: high-quality food, means of transport, professional electrical and electronic devices, aerospace, hygienic products, medicines and medical devices, machinery, material recovery of raw materials and modern plastics, eco-construction, professional services, specialized teleinformation services and with smart specializations of the voivodeship in which the project implementation is planned.	1
Conducting research and development activities, where: (1) 1% of the operating costs incurred by the entrepreneur in a given tax year are the costs of: (a) research and development activities (b) purchase of research and development services or (2) employment, under the new project, of employees performing development works will amount to 2% of the equivalent of the working time of all employees, respectively.	1
Harnessing the potential of human resources. Vocational activation by: (1) creating or commissioning the establishment and operation of an on-site nursery or kindergarten or (2) employing or contracting the employment of an on-site day care provider, (3) covering 80% of the costs associated with the stay at a nursery, kindergarten, children's club, etc., assuming that a minimum of 20% of all employees working in the new project want to use the benefit, or (4) employment in connection with the implementation of the new project of at least 10% of people with a disability certificate.	1
Creation of regional links. Cooperation with suppliers, cooperators in the implementation of the new project.	1
Robotization and automation of processes carried out as part of the new project.	1
New project in RES with a capacity to provide at least 15% of the establishment's average annual electricity consumption.	1
Having the status of micro-entrepreneur, small entrepreneur or medium entrepreneur.	1

SUSTAINABLE SOCIAL DEVELOPMENT CRITERION

CRITERION FULFILMENT METHOD	NUMBER OF POINTS
Creation of highly-paid jobs and offering stable employment, including the creation of jobs associated with the new project, where the average gross remuneration exceeds the average pay in the national economy according to the current announcement of the President of the CSO and offering employment to at least 80% persons under the employment contract.	1
Conducting business activities with low negative impact on the environment, as evidenced by holding an EMAS, ETV or ISO 14001 Certificate or other document.	1
Siting the project: (1) in a medium-sized town losing its socio-economic functions or (2) in a municipality in the territory of which the town is located or (3) in a municipality bordering a municipality referred to in item 2 or a city referred to in item 1 or (4) in the districts or cities on district rights, where the unemployment rate is at least 160% of the average unemployment rate in the country	1
Supporting the education and gaining of professional qualifications, as well as cooperation with industrial schools.	1
Undertaking activities in the field of employee care, in particular offering employees the following: (1) participation in additional health care programs beyond the benefits required by law; (2) additional employee benefits in the field of various forms of recreation, cultural and educational activities, sports and recreation activities, insurance, healthcare programs.	1

DETAILED QUALITY CRITERIA

FOR A NEW PROJECT IMPLEMENTED IN THE INDUSTRIAL SECTOR



Maximum possible number of points 10

Minimum number of points to qualify the project:

- in Ostrów district - 5 points
- in the districts of Podlaskie Voivodeship, in the districts: elcki, goldapski and in the districts: łosicki, sokołowski and węgrowski - 4 points

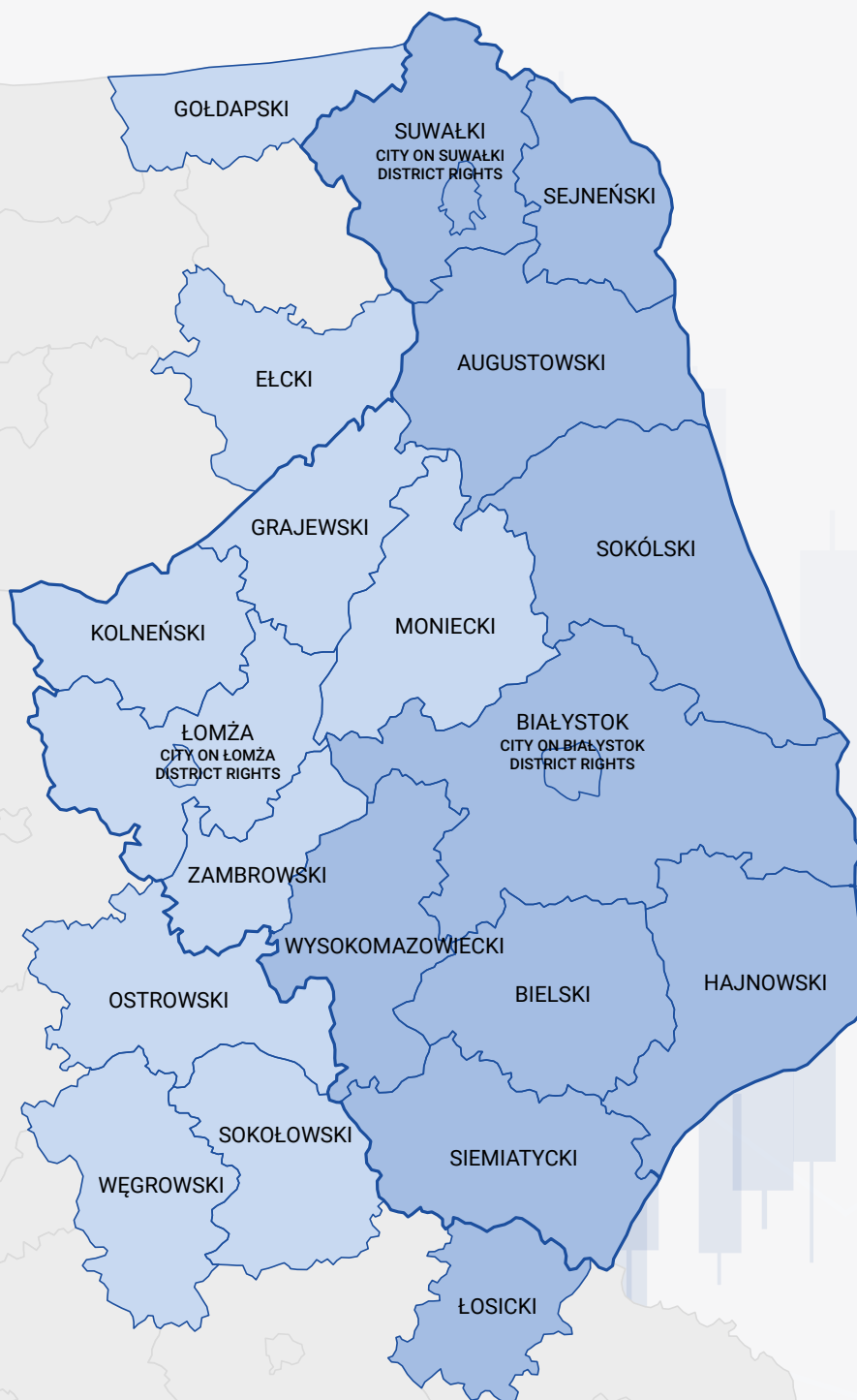
SUSTAINABLE ECONOMIC DEVELOPMENT CRITERION

CRITERION FULFILMENT METHOD	NUMBER OF POINTS
Investment in certain service projects from strategic sectors consistent with the Strategy for Responsible Development: high-quality food, means of transport, professional electrical and electronic devices, aerospace, hygienic products, medicines and medical devices, machinery, material recovery of raw materials and modern plastics, eco-construction, professional services, specialized teinformation services and with smart specializations of the voivodeship in which the project implementation is planned.	1
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Creation of regional links. Cooperation with suppliers, cooperators in the implementation of the new project.	1
Robotization and automation of processes carried out as part of the new project.	1
Membership in the Key National Cluster.	1
Conducting research and development activities, where: (1) 1% of the operating costs incurred by the entrepreneur in a given tax year are the costs of: (a) research and development activities (b) purchase of research and development services or (2) employment, under the new project, of employees performing development works will amount to 2% of the equivalent of the working time of all employees, respectively.	1
New project in RES with a capacity to provide at least 15% of the establishment's average annual electricity consumption.	1
Having the status of micro-entrepreneur, small entrepreneur or medium entrepreneur.	1

SUSTAINABLE SOCIAL DEVELOPMENT CRITERION

CRITERION FULFILMENT METHOD	NUMBER OF POINTS
Creation of specialized jobs for the purpose of conducting economic activities covered by the new project and offering stable employment, including employment of at least 80% employees: (1) having higher education, technical or vocational education confirmed by the diploma, certificate or other document entitling them to practice the profession, and (2) under the employment contract.	1
Conducting business activities with low negative impact on the environment, as evidenced by holding an EMAS, ETV or ISO 14001 Certificate or other document.	1
Siting the project: (1) in a medium-sized town losing its socio-economic functions or (2) in a municipality in the territory of which the town is located or (3) in a municipality bordering a municipality referred to in item 2 or a city referred to in item 1 or (4) in the districts or cities with district rights, where the unemployment rate is at least 160% of the average unemployment rate in the country.	1
Supporting the education and professional qualifications, as well as cooperation with industrial schools.	1
Undertaking activities in the field of employee care, in particular offering employees the following: (1) participation in additional health care programs beyond the benefits required by law; (2) additional employee benefits in the field of various forms of recreation, cultural and educational activities, sports and recreation activities, insurance, healthcare programs.	1

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