

# INVESTOR SUPPORT IN THE POLISH INVESTMENT ZONE

Handbook dedicated to entrepreneurs



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# CONTENTS:

<b>Introduction</b>	<b>4</b>
<b>1. THE ESSENCE AND PURPOSE OF THE POLISH INVESTMENT ZONE</b>	<b>6</b>
1.1. Where can you take benefit of the support offered by the Polish Investment Zone? What is the territorial range of the investment?	6
<b>2. THE COVERAGE AND extent OF SUPPORT UNDER THE POLISH INVESTMENT ZONE</b>	<b>6</b>
2.1. Coverage of support under the Polish Investment Zone	6
2.2. What determines the extent of support?	7
<b>3. TERMS AND REQUIREMENTS FOR OBTAINING SUPPORT IN THE POLISH INVESTMENT ZONE</b>	<b>9</b>
3.1. Who can apply for aid – what types of activities are supported?	9
3.2. What kind of investment is eligible for support?	10
3.3. What are quantitative and qualitative criteria?	11
<b>4. THE PROCEDURE FOR APPLYING FOR SUPPORT WITHIN THE POLISH INVESTMENT ZONE</b>	<b>14</b>
4.1. What is a decision on support?	15
4.2. How to obtain support? A step-by-step procedure	16
<b>5. MONITORING AND CONTROL OF THE SUPPORT RECEIVED</b>	<b>18</b>
<b>BASIC CONTACT INFORMATION AND SOURCES OF SUPPORT</b>	<b>20</b>
<b>LIST OF LEGAL ACTS</b>	<b>20</b>

## INTRODUCTION

We are pleased to present you with a **practical guide to the Polish Investment Zone (PIZ)** – a tool designed with entrepreneurs in mind, to help them better understand and take advantage of the opportunities offered within the PIZ framework.



Polska  
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We aimed to compile in one place the **most important information**, which until now has been scattered across various documents and sources. We wanted to present it in a **clear and comprehensible** manner, while maintaining a high level of substantive accuracy.

This publication is the result of cooperation between experts from **the University of Warmia and Mazury in Olsztyn, the Warmia and Mazury Special Economic Zone, and the Suwałki Special Economic Zone**. The combination of academic knowledge and the practical experience of economic institutions ensures the high quality of this study.

By sharing this guide, we are confident that it will serve as a **helpful compendium for making investment decisions**. By taking advantage of the opportunities offered by the Polish Investment Zone, including tax exemptions, entrepreneurs gain not only space for development, but also the chance to turn their plans into reality and look to the future with greater confidence.

**The Polish Investment Zone** is a government support programme for companies implementing new investments. By taking advantage of the PIZ, a company can obtain **an income tax exemption (CIT/PIT)**, regardless of the size of the entity and the location of the investment. Support is granted to entrepreneurs by way of a so-called support decision, in the form of an income tax exemption, and may amount to up to **70% of the eligible costs** of a new investment.

The transformation of the previous support program – the Special Economic Zones (SEZ) – into the Polish Investment Zone (PIZ) was intended as a response to evolving investment policy strategies. However, despite its potential benefits, the programme faces certain barriers – primarily due to low awareness among entrepreneurs, especially smaller businesses.

Lack of knowledge about how the PIZ works, its benefits, and concerns about risk and investment costs are limiting interest in the programme. Therefore, intensive information and education activities are necessary to increase access to reliable information and training. Only well-informed and prepared entrepreneurs will be able to effectively take advantage of the opportunities offered by the PIZ, which will increase the effectiveness of the programme and the number of investments implemented.

The effectiveness and **success of the PIZ programme** largely depends on potential beneficiaries in **understanding its principles**. Therefore, public administration and the managing institutions of the zones must take specific measures to raise awareness and educate, which in turn can improve the use of available support, minimise the risk of errors and increase the chances of achieving the economic objectives related to investments.

In view of the importance of the effective implementation of enterprise support measures, as well as the identified outcomes and barriers associated with the utilisation of state aid in the form of tax exemptions, this handbook provides essential information on the execution of the Polish Investment Zone programme and strategies aimed at enhancing its effectiveness.

### **What information will an entrepreneur find?**

This includes answers to the following questions, among others:

- **Where can you take benefit of the support offered by the Polish Investment Zone?**
- **What is the territorial range of the investment?**
- **What is the coverage of support under the Polish Investment Zone?**
- **What determines the extent of support?**
- **Who can apply for aid – what types of activities are supported?**
- **What kind of investment is eligible for support?**
- **What are quantitative and qualitative criteria?**
- **What is a support decision?**
- **How to obtain support? A step-by-step procedure.**
- **How is the support obtained being monitored and controlled?**

The essence of economic activity lies not only in profit and loss calculations, but also in vision, courage, and... dreams. That's why the Warmia and Mazury Special Economic Zone is guided by the motto: **"Do good business with us and make your dreams come true!"**. In the Suwałki Special Economic Zone, the motto emphasises the importance of the support programme: **"Entrepreneur, invest with relief – Take advantage of the support offered by the Polish Investment Zone"**.

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## 1. THE ESSENCE AND PURPOSE OF THE POLISH INVESTMENT ZONE

### 1.1. WHERE CAN YOU TAKE BENEFIT OF THE SUPPORT OFFERED BY THE POLISH INVESTMENT ZONE? WHAT IS THE TERRITORIAL RANGE OF THE INVESTMENT?

Support is available throughout the country, which has been divided into 14 areas managed by the existing SEZs. Aid is granted at the request of an entrepreneur who



submits an application to the relevant Special Economic Zone. Support for a new investment is granted to the entrepreneur on the basis of a so-called support decision, in the form of an income tax exemption. The decision on support (DoS) is issued by the relevant SEZ Manager, on behalf of the Minister of Economy<sup>[1]</sup>, depending on the location of the planned investment. The DoS is issued for a fixed period of 12, 14 or 15 years, respectively.

Source: PAIiH<sup>[2]</sup>.

## 2. THE COVERAGE AND EXTENT OF SUPPORT UNDER THE POLISH INVESTMENT ZONE

### 2.1. COVERAGE OF SUPPORT UNDER THE POLISH INVESTMENT ZONE

Support is provided in the form of regional public aid granted to companies implementing new investments in accordance with the SD. Public aid takes the form of an income tax exemption (PIT or CIT). An entrepreneur may benefit from more than one investment covered by the DoS. It is worth noting here that the aid granted covers only activities eligible for support (i.e. those specified in the DoS). If an entrepreneur simultaneously conducts activities not covered by the support, they are then obliged to separate, in terms of accounting and organisation, the part of their activity that has obtained the decision on support. In this case, only the income generated within the investment covered by the decision on support is exempt from income tax. Detailed tax explanations in this regard have been published by the Ministry of Finance<sup>[3]</sup>.

[1] Currently, it is the Ministry of Economic Development and Technology.

[2] [https://www.paih.gov.pl/dlaczego\\_polska/zachety\\_inwestycyjne/polska\\_strefa\\_inwestycji/](https://www.paih.gov.pl/dlaczego_polska/zachety_inwestycyjne/polska_strefa_inwestycji/)

[3] <https://www.gov.pl/web/finanse/objasnienia-podatkowe-z-dnia-6-marca-2020-r-dotyczace-sposobu-ustalania-dochodu-zwolnionego-z-opodatkowania-podatkiem-dochodowym-osignietego-z-dzialalnosci-gospodarczej-okreslonej-w-decyzji-o-wsparciu-o-ktorej-mowa-w-ustawie-z-dnia-10-maja-2018-r-o-wspieraniu-nowych-inwestycji>

The amount of aid granted is calculated as the product of eligible costs and the intensity of public aid provided for the location of the new investment. Its amount also varies depending on the size of the enterprise.

**The eligible costs** of the new investment may be (alternatively):

- **the costs of acquisition, extension, modernisation of permanent assets or in-house production of permanent assets, purchase of land, costs of acquiring perpetual usufruct rights, as well as costs of leasing land or renting buildings or structures, or the costs of acquiring intangible assets** (e.g. licences, acquisition of patent rights, computer software, certificates, unpatented acquisition of technical knowledge). However, the costs associated with renting or leasing must be incurred within a period not longer than the maintenance period of the investment, and their minimum duration should be at least 5 years (in the case of SMEs and micro-entrepreneurs – at least 3 years).
- **two-year labour costs of employees** (including only newly hired employees) **employed under the new investment**, then the maximum amount of public aid is calculated as the product of the maximum intensity of public aid specified for the area of the new investment and the two-year labour costs (gross wage costs, plus mandatory social security contributions). The amount of eligible costs is determined from the employment date of the above-mentioned employees.

Eligible costs must be incurred during the investment implementation period specified in the decision on support. The decision on support mandatorily includes the completion date of the new investment, after which the costs of the new investment incurred by the entrepreneur cannot be considered eligible costs, with the exception of two-year labour costs, costs related to the rental or lease of land, buildings and structures, and financial leasing, which may be eligible after the completion date of the investment. More detailed guidelines on the recording of eligible costs can be found in the Journal of Laws of 2025, item 108<sup>[4]</sup>.

## 2.2. WHAT DETERMINES THE EXTENT OF SUPPORT?

The amount of aid granted to an enterprise depends on four factors:

- **maximum intensity of public aid in a given area.**

The intensity of public aid for the years 2025–2027 in individual regions of the country is as follows:

- ◆ **50%** – Lubelskie, Podkarpackie, Podlaskie, Świętokrzyskie, Warmińsko-Mazurskie regions and Siedlecki subregion,
- ◆ **40%** – Kujawsko-Pomorskie, Lubuskie, Łódzkie, Małopolskie, Opolskie, Zachodniopomorskie regions, Mazowiecki Regionalny region, except for the Siedlecki subregion,
- ◆ **30%** – Pomorskie and Śląskie regions,
- ◆ **25%** – Dolnośląskie and Wielkopolskie regions, excluding Poznań, Wrocław and Poznański subregion,

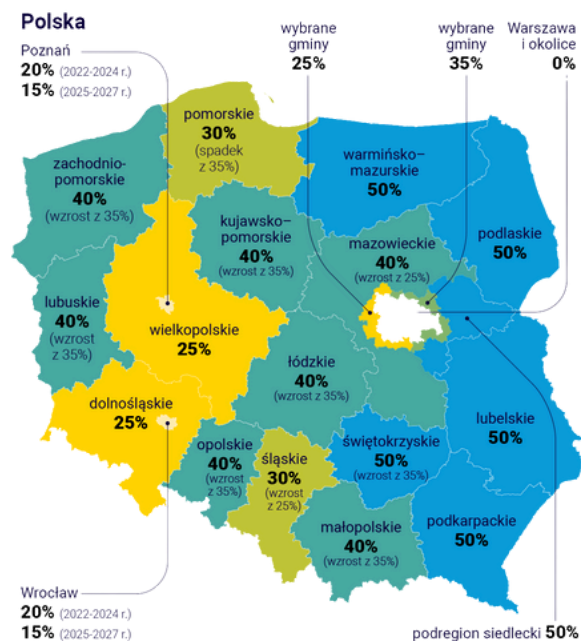
[4] <https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20250000108>

- ◆ **15%** – Poznań, Wrocław and Poznański subregion,
- ◆ **0%** – the capital city of Warszawa and neighbouring subregions.

- **the amount of eligible costs incurred.**
- **the size of the company applying for support.**

The intensity of public aid support for medium-sized and small/micro enterprises is increased by **10 and 20 percentage points**, respectively, where the value of eligible costs does not exceed EUR 50 million<sup>[5]</sup>.

The definition of micro, small and medium-sized enterprises is contained in Annex 1 to Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty as amended. The size of an enterprise is determined on the basis of three criteria, i.e. the number of employees, annual turnover (in EUR) or total annual balance sheet (in EUR).



Source: <https://siecotwartychinnowacji.pl/baza-wiedzy/zmiany-w-mapie-pomocy-regionalnej-poradnik-dla-przedsiębiorców-infografika>

Category	Average annual number of employed	Yearly turnover	Total annual balance
Medium	< 250	≤ 50 mln EUR	≤ 43 mln EUR
Small	< 50	≤ 10 mln EUR	≤ 10 mln EUR
Micro	< 10	≤ 2 mln EUR	≤ 2 mln EUR

Source: PAIH<sup>[6]</sup>.

- **implementation of investments in areas selected for support for Just Transition under the territorial just transition plan** referred to in Article 11 of Regulation (EU) 2021/1056 of the European Parliament and of the Council (EU) 2021/1056 of 24 June 2021 establishing the Just Transition Fund (OJ EU L 231 of 30.06.2021, p.1, as amended 3). For such areas, the **maximum intensity of regional state aid is increased by 10 percentage points** compared to the state aid intensity map (presented above), with the exception of areas belonging to the provinces of Lower Silesia and Greater Poland and the Warsaw Capital Region<sup>[7]</sup>.

[5] <https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20250000108>

[6] [https://paih.gov.pl/dlaczego\\_polska/zachety\\_inwestycyjne/polska\\_strefa\\_inwestycji/](https://paih.gov.pl/dlaczego_polska/zachety_inwestycyjne/polska_strefa_inwestycji/)

[7] <https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20210002422>

Large investment projects, i.e. those whose eligible costs exceed EUR 50 million according to the exchange rate announced by the National Bank of Poland on the date of the decision to grant support, are considered on different terms. The maximum permissible value of regional aid granted to an entrepreneur for the implementation of a large investment project is then determined in accordance with the following equation<sup>[8]</sup>:

$$I = R \times (A + 0,5 \times B + 0 \times C)$$

where:

**I** - maximum permissible aid intensity for a large investment project,

**R** - the maximum intensity of regional investment aid for the area where the large investment project will be located,

**A** - the amount of eligible costs not exceeding the equivalent of EUR 55 million,

**B** - the amount of eligible costs not exceeding the equivalent of EUR 55 million,

**C** - the amount of eligible costs exceeding the equivalent of EUR 110 million.

### 3. TERMS AND REQUIREMENTS FOR OBTAINING SUPPORT IN THE POLISH INVESTMENT ZONE

The Polish Investment Zone offers support to companies planning new investments. However, in order to take advantage of the available preferences, it is necessary to meet several important requirements, including:

- corresponds to the definition of a new investment
- extent of activities carried out as part of the new investment
- fulfilment of quantitative criteria, including the minimum amount of eligible costs
- fulfilment of qualitative criteria, including principles of sustainable social and economic development.

#### 3.1. WHO CAN APPLY FOR AID – WHAT TYPES OF ACTIVITIES ARE SUPPORTED?

According to the new regulations on public aid, companies can count on tax exemptions as part of a decision on support:

- **all traditional industries**, except for companies producing, among other things: alcohol (for purposes other than bio-components), tobacco products, steel, or companies operating in the energy production and distribution sector; wholesale and retail trade, construction facilities and works, accommodation and catering services, and gambling and betting activities. Support is granted under EU regulations - Article 13 of Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty;
- **also excluded are** enterprises from the metallurgy, iron and steel, coal and transport sectors;

[87] <https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20230002813>

- selected enterprises from the business services sector (BSS) providing services in the following areas: IT, research and development in the field of natural and technical sciences, accounting and bookkeeping, accounting (excluding tax returns), technical research and analysis, call centres, architecture and engineering<sup>[9]</sup>.

**A detailed catalogue of exclusions covering activities for which no decision on support is issued is contained in §2 of the Act on public aid granted to certain entrepreneurs for the implementation of new investments (Journal of Laws 2022, item 2861, Journal of Laws 2023, item 2813, Journal of Laws 2025, item 833<sup>[10]</sup>.**

### 3.2. WHAT KIND OF INVESTMENT IS ELIGIBLE FOR SUPPORT?

Under the regulations on regional public aid (in correspondence with the definition of initial investment contained in Article 2(49) of Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty (GBER)), a **new investment shall be understood to mean:**

- setting up of a new establishment,
- extension of the capacity of an existing establishment,
- diversification of the output of an establishment into products not previously produced in the establishment,
- fundamental change in the overall production process of an existing establishment,
- the acquisition of assets belonging to an establishment that has closed or would have closed had it not been purchased and is bought by an investor unrelated to the seller<sup>[11]</sup>.

In the case of investments by large enterprises in the Dolnośląskie, Wielkopolskie regions or the capital city of Warszawa subregion, the new investment may only concern investments in new economic activity (an initial investment that will launch a new economic activity within the meaning of Article 2(51) of Commission Regulation (EU) No 651/2014 of 17 June 2014).

In order to obtain a tax exemption, the investment must not have already commenced<sup>[12]</sup>.

[9] [https://paih.gov.pl/dlaczego\\_polska/zachety\\_inwestycyjne/polska\\_strefa\\_inwestycji/](https://paih.gov.pl/dlaczego_polska/zachety_inwestycyjne/polska_strefa_inwestycji/)

[10] <https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20220002861>,

<https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20230002813>, <https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20250000833>

[11] Added by the Act of 19 June 2020 on subsidies for interest on bank loans granted to entrepreneurs affected by COVID-19 and on simplified proceedings for the approval of arrangements in connection with COVID-19 (Journal of Laws 2020, item 1086).

[12] <https://wmsse.com.pl/ulga-podatkowa/warunki-uzyskania-wsparcia>

## WHAT IS CONSIDERED TO BE THE START OF AN INVESTMENT?

- it is under construction
- a commitment to order equipment has become legally binding
- there have been any other commitments that render the investment irreversible

## WHAT IS NOT THE START OF AN INVESTMENT?

- buying land
- preparatory works such as obtaining permits and conducting feasibility studies
- signing Letter(s) of Intent

### 3.3. WHAT ARE QUANTITATIVE AND QUALITATIVE CRITERIA?

Compared to previous regulations concerning special economic zones, a significant change is the introduction of the obligation to meet both quantitative and qualitative criteria. The decision to grant support is made on the basis of the implementation of a new investment, which must meet strictly defined requirements in both areas.

#### Quantitative criteria

Quantitative criteria are the minimum eligible investment costs that must be incurred in order to receive a tax exemption. Their amount depends on the unemployment rate in the district where the investment will be made and on the size of the enterprise (table below). The higher the unemployment rate, the lower the threshold for the required amount of costs<sup>[13]</sup>. A county's unemployment rate is assessed based on the announcement by the President of the Central Statistical Office on the average unemployment rate in the country and in the counties.

Preferences were also granted to entrepreneurs conducting research and development activities and those operating in the modern business services sector. In the case of these investments, eligible costs are reduced by 95% for large and medium-sized enterprises.

In addition, the minimum investment expenditure is reduced when the investment is carried out in:

- medium-sized city losing socio-economic functions or
- in the municipality where such a city is located or
- a municipality bordering the municipality in which the city is located, or a city that is losing its socio-economic functions, or
- municipalities in the following counties: Augustów, Bartoszyce, Biała Podlaska, Białystok, Bieszczady, Braniewo, Chełm, Gołdap, Hajnówka, Hrubieszów, Jarosław, Kętrzyn, Lubaczów, Przemysł, Sejny, Siemiatycze, Sokółka, Suwałki, Tomaszów, Węgorzewo, Włodawa or in the city of Suwałki<sup>[14]</sup>.

[13] <https://www.wmsse.com.pl/ulga-podatkowa/warunki-uzyskania-wsparcia>

[14] A (large) entrepreneur undertakes to incur eligible investment costs of at least PLN 10 million. Correspondingly lower investment expenditure applies to smaller entities: medium-sized (PLN 1 million), small and business services sector (PLN 0.5 million), micro (PLN 0.2 million).

Unemployment rate in the country / average unemployment in Poland*	Minimum amount of eligible costs			
	Large enterprise	Medium enterprise	Small enterprise and business services sector	Micro enterprise
< 60% of national average	100	10	5	2
60-100	80	8	4	1,6
100-130	60	6	3	1,2
130-160	40	4	2	0,8
160-200	20	2	1	0,4
200-250	15	1,5	0,75	0,3
> 250**	10	1	0,5	0,2

\* based on the announcement of the President of the Central Statistical Office on the average unemployment rate in the country and in the counties

\*\* and in 139 medium-sized cities losing their socio-economic functions, in the municipality where the city is located and in municipalities bordering such cities.

Source: [https://www.paih.gov.pl/dlaczego\\_polska/zachety\\_inwestycyjne/polska\\_strefa\\_inwestycji/](https://www.paih.gov.pl/dlaczego_polska/zachety_inwestycyjne/polska_strefa_inwestycji/)

Principles for determining eligible costs are specified in §4 of the Act on public aid granted to certain entrepreneurs for the implementation of new investments (Journal of Laws 2022, item 2861, Journal of Laws 2023, item 2813, Journal of Laws 2025, item 833).

## Qualitative criteria

Qualitative criteria are conditions that an investment must fulfil in order to benefit from tax exemption. They are divided into two groups:

- sustainable economic development,
- sustainable social development.

The criteria are differentiated depending on whether the investor intends to invest in the business service sector or in the manufacturing sector. In the case of the industrial sector, the entrepreneur can choose from 13 criteria, divided into criteria for social sustainability (8 items) and economic sustainability (5 items). In the case of the service sector, the list includes 12 items (sustainable social development criteria – 7 items and sustainable economic development criteria – 5 items)<sup>[15]</sup>.

[15] <https://crido.pl/polska-strefa-inwestycji/>

<b>SUSTAINABLE ECONOMIC DEVELOPMENT – max. 8 points</b>		<b>Points</b>
<b>Manufacturing sector</b>	<b>Business services sector</b>	
Investment in projects supporting industries consistent with the country's current development policy, in which the Republic of Poland can gain a competitive advantage: selected food products, means of transport, professional electrical and electronic equipment, aerospace sector, hygiene products, medicines, and medical products, machinery, material recycling of raw materials and modern plastics, eco-buildings, professional services, professional telecommunication and information services and inclusive smart specializations of the voivodeship the investment is planned		1
Pursuing research and development activities		1
Use of human resource potential through professional activation		1
Regional networking. Cooperation with suppliers, co-operators		1
Robotisation and automation of processes performed as part of the new investment		1
Investment in renewable energy sources		1
Possessing the status of a micro, small or medium-sized enterprise		1
Membership of a National Key Cluster	Not applicable	1

<b>SUSTAINABLE Social DEVELOPMENT – max. 5 points</b>		<b>Points</b>
<b>Manufacturing sector</b>	<b>Business services sector</b>	
Creating specialised jobs to pursue an economic activity covered by the new investment and offering secure employment	Creating well-paid jobs and offering secure employment	1
Pursuing an economic activity with a low negative environmental impact		1
Locating the investment: <ul style="list-style-type: none"> <li>in medium-sized cities losing their socio-economic functions, and in municipalities bordering these cities;</li> <li>in counties or cities, with county status where the unemployment rate stands at least 160% of the national average unemployment rate (excluding those cities where the Voivode or the Parliament of the Voivodeship are seated)</li> </ul>		1
Supporting the acquisition of knowledge and vocational qualifications and cooperating with vocational schools		1
Improving employees welfare		1

The entrepreneur implementing a new investment in a given sector shall be considered to have met the qualitative criteria once he obtains a certain number of points - a total of 4, 5 or 6 (depending on location), but no less than one point for each criterion.

The detailed coverage, evaluation criteria, and method of verifying compliance with the criteria are contained in the file: "Kryteria jakościowe dla inwestycji w sektorze przemysłowym oraz w sektorze usług do pobrania" – available for download from the website: <https://ssse.com.pl/polska-strefa-inwestycji-warunki-uzyskania-wsparcia/> or <https://www.wmsse.com.pl/ulga-podatkowa/warunki-uzyskania-wsparcia>.

## 4. THE PROCEDURE FOR APPLYING FOR SUPPORT WITHIN THE POLISH INVESTMENT ZONE

### 4.1. WHAT IS A DECISION ON SUPPORT?

The decision to grant support under the PIZ is a **key document that allows entrepreneurs to take advantage of preferential tax conditions**, such as exemption from corporate income tax (CIT) for a specified period of time. The issuance of a decision on support means that the company meets certain conditions and can start benefiting from PIZ reliefs, provided that specific requirements are met, such as the amount of investment, the number of new jobs created, or the location of the investment.

The decision on support (DoS) is issued at the request of an entrepreneur by the managers of Special Economic Zones on behalf of the minister responsible for the economy (currently the Minister of Economic Development and Technology) in the areas specified in the regulation to the Act.

The period for which a decision on support is granted depends on the intensity of public aid for a given area. The decision on support is issued for a specified period, 12 years and not longer than 15 years. The time for utilizing public aid is the same for all companies, regardless of the type of business and the size of the company<sup>[16]</sup>. Income tax exemption, under the same terms as in the rules on corporate income tax or personal income tax, for creating new jobs because of a new investment, is available starting from the month when the business started paying labour costs, until the maximum allowed regional aid is used up. Support for eligible costs of a new investment is available to the entrepreneur from the month in which the investment completion date specified in the decision on support expires until the decision on support expires or the maximum permissible regional aid is exhausted, whichever occurs first<sup>[17]</sup>.

[16] [https://www.paih.gov.pl/dlaczego\\_polska/zachety\\_inwestycyjne/polska\\_strefa\\_inwestycji/](https://www.paih.gov.pl/dlaczego_polska/zachety_inwestycyjne/polska_strefa_inwestycji/)

[17] <https://isap.sejm.gov.pl/isap.nsf/download.xsp/WDU20220002861/O/D20222861.pdf>

Public aid intensity	Public aid intensity	Public aid intensity
20% i 25%	30% i 40%	50% and in areas within the boundaries of the SEZs
12 years	14 years	15 years
Dolnośląskie, Wielkopolskie, capital city of Warszawa	Pomorskie, Śląskie, Kujawsko-Pomorskie, Lubuskie, Łódzkie, Małopolskie, Opolskie, Zachodniopomorskie, Mazowiecki Regionalny region, except for the Siedlecki subregion	Warmińsko-Mazurskie, Podlaskie, Lubelskie, Podkarpackie, Świętokrzyskie, Siedlecki subregion of the Mazowieckie

If, on the day the decision on support is issued, at least 51% of the area of land on which the new investment is to be located is situated within the boundaries of a special economic zone (as defined in Article 2 of the Act of 20 October 1994 on special economic zones), the decision on support for a new investment is issued for a period of 15 years.

The decision on support specifies its duration, the subject of economic activity, as well as the terms and conditions (criteria) that the entrepreneur is required to fulfil, concerning<sup>[18]</sup>:

- the area where the new investment is to be carried out, taking into account the property registration data;
- incurring eligible costs of a new investment by the entrepreneur within a specified period;
- creation of new jobs by an entrepreneur in connection with a new investment – within a specified time period and in a specified number;
- the date of completion of the new investment, after which the investment costs incurred by the entrepreneur are no longer considered eligible costs;
- the maximum amount of eligible costs that can be taken into account when determining the maximum amount of public aid;
- quantitative and qualitative criteria that the entrepreneur is obliged to fulfil.

[18] <https://ssse.com.pl/polska-strefa-inwestycji-decyzja-o-wsparciu/>

## 4.2. HOW TO OBTAIN SUPPORT? A STEP-BY-STEP PROCEDURE

The procedure for applying for a decision on support under the PIZ is clearly defined and consists of several stages aimed at ensuring that entrepreneurs have access to public aid for new investments. The entire process begins with contacting the relevant investor service office and ends with the issuance of a decision on support or its refusal.

### DETAILED DESCRIPTION OF THE NEXT STEPS TO BE TAKEN IN ORDER TO SUCCESSFULLY APPLY FOR SUPPORT:

#### ➤ Step 1: Contact the relevant investor service office in the zone

The first step in applying for support is to contact the appropriate office/division/department in the SEZ management company assigned to the area. The entrepreneur should contact the investor service office of SEZ responsible for the location of their investment<sup>[19]</sup> (e.g. in Olsztyn, Elk, Suwałki, Katowice or Legnica). This will enable office staff to provide detailed information about support, make a preliminary assessment of the project's eligibility and discuss the procedure.

#### ➤ Step 2: Preparing and submitting application

After contacting the office, the entrepreneur proceeds to prepare **an application for a decision on support** (available for download on the zone websites). The application shall be accompanied by:

- **Basic Documents:**

- Detailed description of the project.
- An extract from the Land and Property Register and a map of the property on which the investment is to be carried out.
- Form for information to be provided when applying for aid other than aid for agriculture or fisheries, de minimis aid or de minimis aid for agriculture or fisheries.
- Financial statements for the last three financial years.
- Current articles of association or company statutes.

- **Additional documents:**

- Declaration of commitment to put up an information board about the investment.
- Quarterly reporting obligation.
- Consent to the processing of personal data for promotional purposes.
- Statement confirming no outstanding liabilities to tax offices and the Social Insurance Institution (ZUS).

The pattern of the application form together with the required documents can be downloaded from the relevant tabs on the zone websites. After preparing the application, the entrepreneur submits it together with the required documents to the investor service office.

[19] Office locations are available on the zone websites.

### ➤ Step 3: Application processing

After submitting the application, it is processed administratively by the relevant unit.

In justified cases, the applicant may be called upon to supplement the application or provide additional explanations.

### ➤ Step 4: Issuance of a decision on support

If the application fulfils all formal requirements and conditions for granting support, the entrepreneur receives a decision on support. This decision specifies:

- The business entity receiving support.
- Period of duration of the decision.
- Scope of business activity.
- The area where the investment is to be located.
- Investment completion date.
- Conditions that must be fulfilled by the entrepreneur.

**THE ISSUANCE OF A DECISION ON SUPPORT OR THE REFUSAL TO ISSUE SUCH A DECISION CONCLUDES THE PROCEDURE.**

## 5. MONITORING AND CONTROL OF THE SUPPORT RECEIVED

The conditions for obtaining support are set out in the issued decision on support. The entities managing the zone in the area assigned to them<sup>[20]</sup>, in the scope of issuing decisions on support and their control, act on behalf of the minister competent for economic affairs<sup>[21]</sup>.

In order to receive support, all conditions contained in the decision must be fulfilled, including quantitative and qualitative criteria, which are subject to strict expiration dates.

The minister responsible for the economy has entrusted the zone manager not only with issuing support decisions, but also with monitoring them. These controls, which are part of post-investment care, are prepared in cooperation and consultation with the entrepreneur.

Quantitative and qualitative conditions are checked within 3 months after the expiry of the deadlines for their implementation. During this period, the investor is sent a notification of the control, specifying the subject of the control, i.e. the condition to be checked, and the deadline set in the decision on support for its fulfilment. The notification usually includes a list of the documents required to confirm that the condition has been fulfilled.

For example, in terms of employment conditions, these may include: a statement from the investor confirming that this condition has been met, a summary of employment status during the audited period with a calculation of the average annual employment converted into full-time equivalents, indicating new employees and their dates of employment, monthly lists of all employees converted into full-time equivalents, attendance lists for the audited period for inspection. In addition, auditors may request other documents confirming the employment status at the plant, e.g. ZUS DRA Z RCA declarations, PIT 4 R, DEK-I-O declarations, personnel files for inspection.

In the case of the condition of incurring eligible costs within the scope of the investment specified in the SD, with regard to their value and date of incurrence, the auditors may request a list of permanent assets in accordance with the permanent assets register covering the assets related to the SD being audited, a summary of eligible costs by permanent assets created, together with OT documents, the date of acceptance of the asset, a list of invoices comprising a given asset, with proof and date of payment, and in the case of foreign currency invoices, with currency conversion according to the exchange rate of the National Bank of Poland on the date of payment, with a summary of the value of each permanent assets and a total sum of the value of all permanent assets. Documents reflecting the creation of a permanent assets are double-sided photocopies of invoices with a description, notes, and bank transfers. In the case of costs incurred in connection with the acquisition of intangible assets, a relevant summary of these costs and a statement that they meet the conditions specified in § 8(4) of the Act on public aid granted to certain entrepreneurs for the implementation of new investments<sup>[22]</sup>.

[20] <https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20180001698>

[21] Based on the regulations (one-off acts) of the Minister of Entrepreneurship and Technology of 29 August 2018 on entrusting managers with issuing decisions on support and exercising control over the implementation of decisions on support - <https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20180001162>

[22] Regulation of the Council of Ministers of 27 December 2022 on state aid granted to certain entrepreneurs for the implementation of new investments - <https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20250000108>

With **regard to the completion of the investment** within the time period specified in the SD, the investor should present the decisions of the authorities regarding the approval for use (buildings, facilities). With regard to other costs incurred, such as the purchase of permanent assets, machinery, and production lines, the date of creation of the permanent asset and payment, as well as the actual start of production based on the given asset, should be provided.

In terms of **qualitative criteria**, both in the service and manufacturing sectors, all criteria included in the SD are subject to control. Some of them, such as the location of the investment or the size of the entrepreneur, are already verified at the stage of issuing the SD. The rest are verified after their maturity dates and during the investment maintenance period.

It is worth briefly mentioning the criteria most frequently chosen by entrepreneurs.

**The criterion of investment in priority industries** in line with the country's current development policy or the voivodeship's smart specialisations – in this regard, it is verified whether the main activity code expressed in Polish Classification of Goods and Services is consistent with the aforementioned priority sectors or sectors listed in the voivodeship's smart specialisations. Verification documents may include extracts from the voivodeship's strategy, entries in the information form submitted when applying for aid other than aid for agriculture and fisheries, accounting records or form P-01.

**Criterion for membership of a National Key Cluster** – verification is carried out to determine whether the cluster is key and whether the entrepreneur joined it and belonged to it during the period under review. Documents proving these facts include a certificate of membership issued by the cluster authorities, proof of payment of contributions, and a resolution of the management board on joining the cluster.

**Criterion of supporting the acquisition of knowledge and vocational qualifications** – there are eight ways to fulfil this criterion. Most often, entrepreneurs choose to organise apprenticeships and internships, which is documented by an agreement with the school's governing body and the actual admission of an intern or apprentice for an internship in each year of the investment's maintenance. Another way to fulfil this criterion is to donate machines and tools to a school, continuing education institution or university. This again requires a contract with the school's governing body for the donation of machines and tools, as well as a handover report.

**Criterion for pursuing an economic activity with low negative environmental impact** – here, on the last day of the investment, you must demonstrate that you hold an EMAS, ETV or ISO 14001 certificate, or have GreenEvo winner status, a Cleaner Production Certificate or an entry in the Polish Register of Cleaner Production and Responsible Entrepreneurship. All these documents should relate to the plant where the investment was made.

The entrepreneur can choose **other criteria**, e.g. creating an on-site crèche or kindergarten, covering up to 80% of the costs of childcare (at least 20% of employees should take advantage of this), employment of at least one employee with a disability certificate during the implementation of the investment, roboticisation and automation of processes (which boils down to purchasing an industrial robot as part of an investment), pursuing research and development activities, investment in renewable energy sources after fulfilling certain conditions regarding installation.

The employees of the management companies advise on the selection of criteria and indicate which documents and evidence are needed to fulfil the criteria specified in the SD during an inspection.

## BASIC CONTACT INFORMATION AND SOURCES OF SUPPORT

### Ministry of Economic Development and Technology:

<https://gov.pl/web/rozwoj-technologie>

### The websites of 14 companies managing the Polish Investment Zone:

- **Kamienna Góra SEZ:** <http://en.ssemp.pl>
- **Katowice SEZ:** <https://invest-ksse.com/>
- **Kostrzyn-Slubice SEZ:** <https://kssse.pl/index.php?lang=eng>
- **Krakow Technology Park:** <https://kpt.krakow.pl/en>
- **Legnicka SEZ:** <http://lsse.eu/>
- **Lodz SEZ:** <https://sse.lodz.pl/en>
- **Mielec SEZ:** <https://europark.arp.pl/>
- **Pomorska SEZ:** [https://strefa.gda.pl/lang\\_change/2](https://strefa.gda.pl/lang_change/2)
- **Słupsk SEZ:** <https://sse.slupsk.pl/en/home-en>
- **Starachowice SEZ:** <https://sse.com.pl/>
- **Suwałki SEZ:** <https://ssse.com.pl/en>
- **Tarnobrzeg SEZ:** <https://arp.pl/en/sez/europark-wislosan>
- **Wałbrzych SEZ:** <https://invest-park.com.pl/#>
- **Warmia and Mazury SEZ:** <https://wmsse.com.pl/en/>

### Polish Investment & Trade Agency (PITA – PAIH) website dedicated to PIZ:

[https://paih.gov.pl/dlaczego\\_polska/zachety\\_inwestycyjne/polska\\_strefa\\_inwestycji/](https://paih.gov.pl/dlaczego_polska/zachety_inwestycyjne/polska_strefa_inwestycji/)

### Polish Agency for Enterprise Development (PARP): <https://parp.gov.pl>

### Polish Chamber of Commerce (KIG): <https://kig.pl/>

## LIST OF LEGAL ACTS:

- Act of 10 May 2018 on supporting new investments <https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20180001162>
- Regulation of the Council of Ministers of 14 December 2021 on establishing the regional aid map for 2022-2027 <https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20210002422>
- Regulation of the Council of Ministers of 27 December 2022 on public aid granted to certain entrepreneurs for the implementation of new investments <https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20220002861>
- Regulation of the Council of Ministers of 27 December 2023 amending the regulation on public aid granted to certain entrepreneurs for the implementation of new investments: <https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20230002813>
- Regulation of the Council of Ministers of 13 June 2025 amending the regulation on public aid granted to certain entrepreneurs for the implementation of new investments <https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20250000833>

- Announcement of the Marshal of the Sejm of the Republic of Poland of 10 March 2023 on the publication of the consolidated text of the Act on proceedings in matters concerning public aid <https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20230000702>
- Announcement of the Prime Minister of 12 December 2024 on the publication of the consolidated text of the Regulation of the Council of Ministers on public aid granted to certain entrepreneurs for the implementation of new investments: <https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20250000108>
- General interpretation No. DD5.8201.10.2019 of the Minister of Finance, Investment and Development on the method of determining income exempt from income tax: [https://wmsse.com.pl/fileadmin/user\\_upload/Interpretacja.pdf](https://wmsse.com.pl/fileadmin/user_upload/Interpretacja.pdf)
- List of cities losing their socio-economic functions <https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20210002483>
- Detailed list of qualitative criteria [https://wmsse.com.pl/fileadmin/user\\_upload/kryteria01012023.pdf](https://wmsse.com.pl/fileadmin/user_upload/kryteria01012023.pdf)

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