

Changes in the conditions of applying for income tax exemption for the implementation of a new investment

On 27th of September 2019 a new publication of the data about the unemployment rate's level may appear which affects minimum value of investment expenditures needed to be declared during the application for income tax exemption.

As a result, selected districts will obtain more favorable conditions of applying for income tax exemption, however, in some locations new conditions may possibly worsen. The difference in the expected investment's value will vary between 5 and 20 billion PLN in relation to the current level.

MORE FAVORABLE CONDITIONS of applying for income tax exemption [mln PLN]

District	Current requirement	After changes
VOIVODESHIP DOLNOŚLĄSKIE		
Głogowski	40	20
Kamiennogórski*	80	60
Wołowski	20	15
Złotoryjski	15	10
VOIVODESHIP LUBELSKIE		
Krasnostawski*	20	15
Puławski	80	60
Włodawski	15	10
VOIVODESHIP ŁÓDZKIE		
Opoczyński	80	60
Pajęczański	60	40
VOIVODESHIP MAZOWIECKIE		
Białobrzegi	60	40
Nowodworski	80	60
Wołomiński	60	40
Żuromiński	15	10
VOIVODESHIP OPOLSKIE		
Namysłowski*	60	40
Prudnicki	40	20
VOIVODESHIP PODLASKIE		
Hajnowski	60	40
Kolneński	15	10
Wysokomazowiecki	80	60
VOIVODESHIP POMORSKIE		
Kościerski	80	60
Lęborski	60	40
Sztumski	40	20
VOIVODESHIP ŚWIĘTOKRZYSKIE		
Jędrzejowski*	60	40
Włoszczowski	80	60
VOIVODESHIP WIELKOPOLSKIE		
Pleszewski*	100	80
Średzki	80	60
Wrzesiński	100	80
VOIVODESHIP ZACHODNIOPOMORSKIE		
Goleniowski	80	60
Pyrzycki	20	15
Szczecinecki*	15	10

TIGHTENING OF THE CONDITIONS of applying for an income tax exemption [mln PLN]

District	Current requirement	After changes
VOIVODESHIP DOLNOŚLĄSKIE		
Dzierżoniowski*	60	80
Lubański*	40	60
VOIVODESHIP KUJAWSKO-POMORSKIE		
Bydgoski	60	80
VOIVODESHIP LUBUSKIE		
Krośnieński	20	40
Międzyrzeczki	15	20
Żagański*	20	40
Żarski*	60	80
VOIVODESHIP ŁÓDZKIE		
Łaski	40	60
VOIVODESHIP MAŁOPOLSKIE		
Proszowicki	60	80
Tatrzański	20	40
VOIVODESHIP MAZOWIECKIE		
Pruszkowski	80	100
VOIVODESHIP OPOLSKIE		
Kędzierzyńsko-Kozielski*	40	60
Opole	80	100
VOIVODESHIP PODKARPACKIE		
Dębicki*	60	80
Krośnieński	60	80
VOIVODESHIP ŚLĄSKIE		
Zawierciański	40	60
VOIVODESHIP WARMIŃSKO-MAZURSKIE		
Giżycki	40	60
Lidzbarski*	10	15
Olecki	15	20
Olsztyn	80	100
Węgorzewski	10	15
VOIVODESHIP WIELKOPOLSKIE		
Koniński	20	40
Obornicki	80	100
Wągrowiecki	60	80



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YOU HAVE TIME – DON'T RUSH!

It is worth to consider delaying the launch of the project which is planned for the investment located in the district with more favorable conditions. It is better to submit an application for Decision on Support after 27th of September 2019 and benefit from the lower investment conditions.



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IT IS HIGH TIME FOR ACTION!

Planning the investment in the district that would obtain worst conditions comparing to current state, it is better to submit an application for Decision on Support before 27th of September 2019 due to the fact that procedures started before conditions' change will be proceed basing on current regulations. Take action as the time is limited!

*Excluding cities: Dębica, Dzierżoniów, Jędrzejów, Lubań, Lidzbark Warmiński, Kamienna Góra, Kędzierzyn-Koźle, Końskie, Krasnystaw, Namysłów, Pleszew, Szczecinek, Żary, Żagań, and municipalities bordering these towns, for whose requirement of 10 bln PLN will be still valid.