



Support for the investor

Support for Investor Service Centre

Each investor receives support from a professional expert who will provide guidance through the process of obtaining information and necessary data, and in particular:

- prepares information about the town's investment opportunities (including the offer of investment areas, office space, halls and warehouses)
- assists the investor in all necessary administrative and legal procedures occurring during project implementation
- offers quick access to comprehensive information on the economic and legal environment of the investment
- provides comprehensive assistance in finding suitable locations, in line with the investor's expectations, as well as partners and sub-suppliers
- offers post-investment assistance for companies (also supports companies that already operate in the commune)
- informs about investment incentives provided by the Commune Council and by SEZ, Technology Parks, etc.

Incentives in the commune

- Real estate tax exemption under de minimis aid. Details concerning support [here](#)

Regional incentives

The basic form of public aid offered to entrepreneurs in the **WSEZ is income tax exemption on income obtained** from business run in the zone. The amount of public aid depends on the **investor's investment outlays** related to the new investment and the size of the entrepreneur.

The maximum allowable intensity of public aid for large enterprises in Lower Silesia is:

- 25% of investment outlays,
- increased up to 35% for medium-sized entrepreneurs,
- while small entrepreneurs are entitled to as much as 45%.

Investment outlays include:

- investment outlays eligible for the state aid or
- two-year labour costs of newly hired employees related to a new investment carried out in the zone.

Investment outlays eligible for aid are investment costs less the input VAT and excise tax (if the possibility of deducting them results from separate regulations) incurred in the zone during the

validity of the permit, including:

- purchase price of land or the right of perpetual usufruct of land,
- purchase price of production cost of fixed assets,
- purchase price of intangible assets,
- cenę nabycia wartości niematerialnych i prawnych,
- rental or lease costs of land, buildings and structures lasting at least 5 years in the case of large investors or 3 years in the case of small and medium-sized investors,
- purchase price of assets other than land, buildings and structures that are rented or leased, where the lease takes the form of a finance lease and includes the obligation to acquire the assets on the expiry of the lease or rental period.

The two-year labour costs of newly hired employees include gross salary costs plus compulsory contributions, such as social security contributions incurred by the entrepreneur from the date of employment of these employees. The corporate and personal income tax exemption is available from the month in which the entrepreneur incurred investment outlays or labour costs, until the public aid is exhausted.

Various forms of public aid, such as:

- EU grants,
- Exemptions from local taxes on real estate and buildings,
- Grants and loans granted to entrepreneurs by local labour offices to create new jobs and
- Training for previously unemployed people

Are added up and reduce the amount of public aid available to the entrepreneur.

Detailed information on the websites of:

- Wałbrzych Special Economic Zone: <https://invest-park.com.pl/> <https://invest-park.com.pl/en/>
- Dawg Sp. z o.o., a partner of the local government of Lower Silesian Province in the development of entrepreneurship and regional economies: <https://dawg.pl/en/>
- Central Information Point of European Funds in the Region: <https://www.funduszeuropejskie.gov.pl/en>

National incentives (government grants)

Polish Investment and Trade Agency

Government grants are awarded on the basis of the Programme for supporting investments, being of significant importance to the Polish economy for 2011- 2023 (hereinafter referred to as the Programme) adopted by the Council of Ministers on July 5, 2011. Support is granted in the form of a subsidy on the basis of a bilateral agreement concluded between the Minister of Economy and the investor. The agreement regulates in detail the terms and conditions of the subsidy payment, while maintaining the principle that the subsidy is paid in proportion to the degree of fulfilment of obligations.

Only entrepreneurs planning investments in the following priority sectors can apply for support:

- Motor industry,
- Electronics sector and the manufacture of household appliances,
- Aviation sector,
- Biotechnology sector,
- Agri-food sector,
- Modern services sector,
- Research and development activities (R+D).

In addition, support can be applied for by entrepreneurs planning production investments in other sectors, with minimum eligible costs of MPLN 750 and creating at least 200 new jobs, or with minimum eligible costs of MPLN 500 and creating at least 500 new jobs (significant investments). Detailed information - https://www.paih.gov.pl/why_poland/Polish_Investment_Zone

Partnership: <https://www.paih.gov.pl/offer/partnership>

Smart Growth Operational Programme

The EU programme enables, for instance, support for research and development projects and implementation of the results of R&D works in the economy. More information- <https://www.poir.gov.pl/en>

Horizon 2020

The largest programme ever to fund research and innovation in the European Union. The Horizon 2020 budget in 2014-2020 amounts to almost EUR 80 billion. The aim of the programme is to provide financing for modern projects from their first stages to the final implementation of solutions, products or technologies.

Detailed information: - <https://instrumentyfinansoweue.gov.pl/en/>

Infrastructure and Environment Operational Programme

An EU program thanks to which enterprises can obtain funds for activities related to e.g. low-carbon economy, environmental protection, energy security and health protection.

Detailed information - <https://www.pois.gov.pl/en>

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