



PUBLIC AID

HOW TO RECEIVE THE DECISION ON SUPPORT
FOR YOUR INVESTMENT?



WAŁBRZYCH SPECIAL
ECONOMIC ZONE



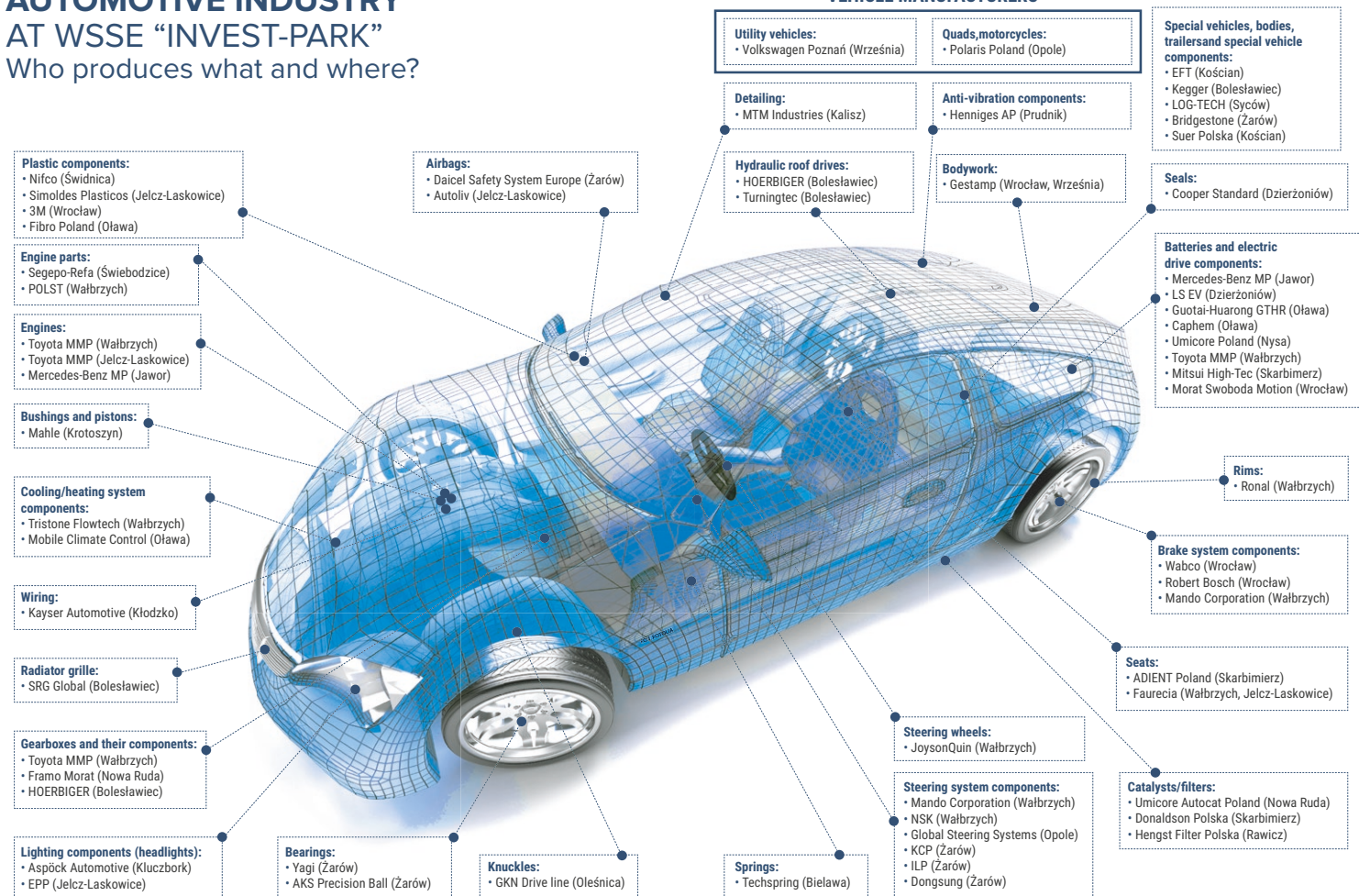
Poland
Investment Zone

#MEANSUCCESS.

AUTOMOTIVE INDUSTRY

AT WSSE "INVEST-PARK"

Who produces what and where?



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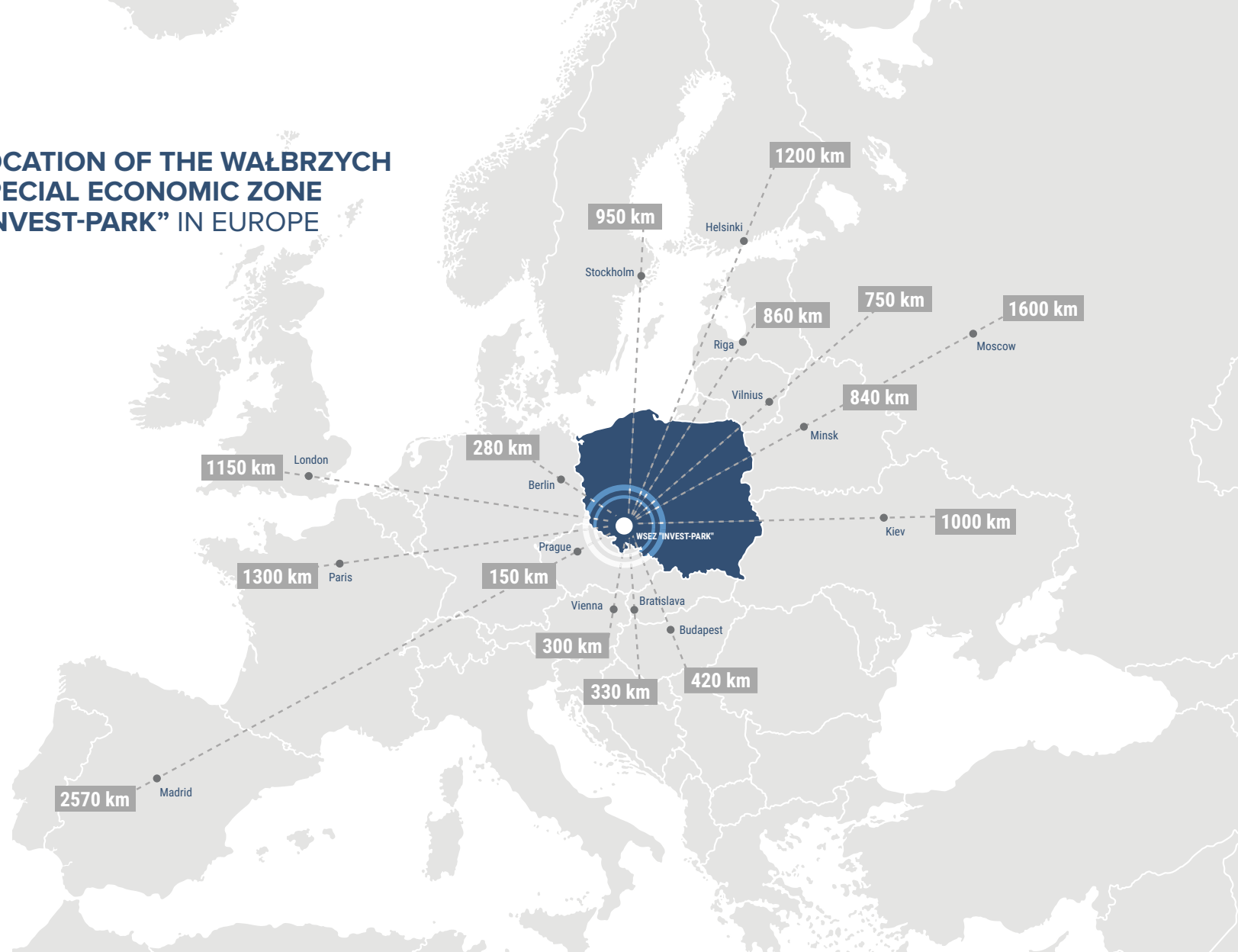
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LOCATION OF THE WAŁBRZYCH SPECIAL ECONOMIC ZONE “INVEST-PARK” IN EUROPE



I.

POLAND INVESTMENT ZONE



Poland
Investment Zone

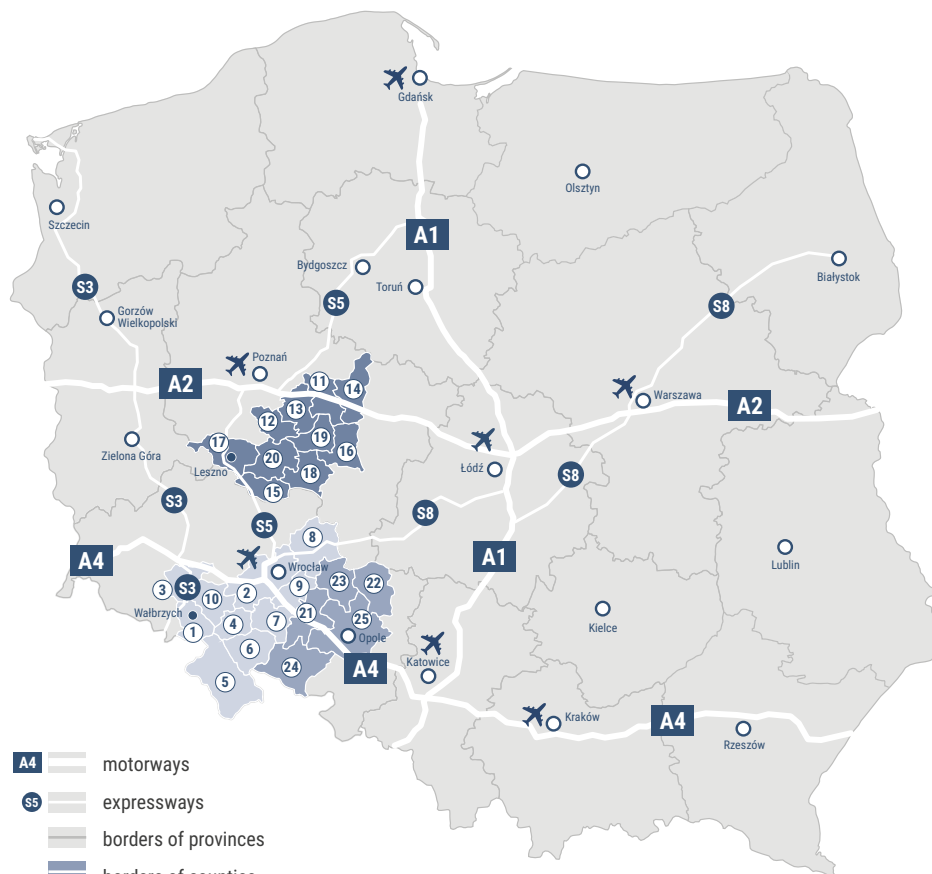
Poland Investment Zone (PIZ) is an instrument introduced in 2018 to support new investment projects carried out with the territory of the Republic of Poland. The main principle of PIZ is to cover the entire territory of Poland with a tax exemption system that was previously provided solely by special economic zones.

An entrepreneur who is planning a new investment project can currently apply for public aid from several sources, e.g.:

- **government grants,**
- **subsidies from EU programs,**
- **property tax exemption,**
- **income tax exemption**
(in any location chosen by the entrepreneur).

The companies that manage the special economic zones have been tasked with the implementation of the PIZ program within the entire territory of Poland.

174 COMMUNES, 29 COUNTIES, 3 PROVINCES COVERED BY THE WSEZ "INVEST-PARK"



- A4** motorways
- S5** expressways
- borders of provinces
- borders of counties
- airports
- capitals of provinces
- cities with county rights

DOLNOŚLĄSKIE PROVINCE	
①	Wałbrzych county Boguszów-Gorce, Czarny Bór, Głuszyca, Jedlina-Zdrój, Mieroszów, Stare Bogaczowice, Szczawno-Zdrój, Walim
②	Wrocław county Długoleka, Czernica, Siechnice, Zórawina, Kobierzyce, Jordanów Śląski, Sobótka, Kąty Wrocławskie, Mietków
③	Jawor county Jawor, Bolków, Paszowice, Mściwojów, Męcinka, Wądroże Wielkie
④	Dzierżoniów county Dzierżoniów (city and municipality), Bielawa, Pleszyce, Łagiewniki, Niemcza, Piława Górna
⑤	Kłodzko county Kłodzko (city and municipality), Duszniki-Zdrój, Kudowa-Zdrój, Nowa Ruda (city and municipality), Polanica-Zdrój, Bystrzyca Kłodzka, Lądek-Zdrój, Lewin Kłodzki, Międzyziesie, Radków, Stronie Śląskie, Szczypina
⑥	Ząbkowice county Bardo, Ciepłowody, Kamieniec Ząbkowicki, Stoszowice, Ząbkowice Śląskie, Ziębice, Złoty Stok
⑦	Strzelin county Strzelin, Wiązów, Borów, Kondratowice, Przeworno
⑧	Oleśnica county Oleśnica (city and municipality), Bierutów, Dobroszyce, Dziadowa Kłoda, Międzybórz, Syców, Twardogóra
⑨	Olawa county Olawa (city and municipality), Jelcz-Laskowice, Domaniów
⑩	Świdnica county Świdnica (city and municipality), Świebodzice, Dobromierz, Jaworzyna Śląska, Marcinowice, Strzegom, Żarów
Wałbrzych, Wrocław – cities with county rights	

WIELKOPOLSKIE PROVINCE	
⑪	Września county Września, Nekla, Pyrzy, Miłosław, Kołaczekowo
⑫	Śrem county Śrem, Książ Wielkopolski, Brodnica, Dolsk
⑬	Środa Wielkopolska county Środa Wielkopolska, Dominowo, Krzykosy, Zaniemyśl, Nowe Miasto nad Wartą
⑭	Ślupca county Ślupca (city and municipality), Zagórów, Łądek, Orchow, Ostrowite, Powidz, Strzałkowo
⑮	Rawicz county Rawicz, Bojanowo, Jutrosin, Miejska Górka, Pakosław
⑯	Pleszew county Pleszew, Dobrzyca, Gołuchów, Czermin, Chocz, Gizalki
⑰	Leszno county Włoszakowice, Świeciechowa, Rydzyna, Krzemieniewo, Osieczna, Wijewo, Lipno
⑱	Krotoszyn county Krotoszyn, Koźmin Wielkopolski, Kobylin, Zduny, Rozdrażew, Sulmierzyce
⑲	Jarocin county Jarocin, Jaraczewo, Kotlin, Żerków
⑳	Gostyń county Gostyń, Borek Wielkopolski, Krobica, Pępowa, Piasiki, Pogorzela, Poniec
Leszno – city with county rights	

OPOLSKIE PROVINCE	
㉑	Brzeg county Brzeg, Lubaszka, Skarbimierz, Olszanka, Lewin Brzeski, Grodków
㉒	Kluczbork county Kluczbork, Wołczyn, Byszyn, Lasowice Wielkie
㉓	Namysłów county Namysłów, Wilków, Domaszowice, Świerczów, Pokój
㉔	Nysa county Nysa, Paczków, Glucholazy, Pakosławice, Łambinowice, Kamiennik, Korfantów, Otmuchów, Skoroszyce
㉕	Opole county Chrzastowice, Dąbrowa, Dobrzeń Wielki, Komprachcice, Lubniany, Murów, Niemodlin, Ozimek, Popielów, Pruszków, Tarnów Opolski, Tułowice, Turawa
Opole – city with county rights	

II.

THE WAŁBRZYCH SPECIAL ECONOMIC ZONE “INVEST-PARK”



**WAŁBRZYCH SPECIAL
ECONOMIC ZONE**

The Wałbrzych Special Economic Zone “INVEST-PARK” (WSEZ “INVEST-PARK”) is one of fourteen state entities that issue decisions on investment support.

The WSEZ “INVEST-PARK” has over 20 years of experience in locating and supporting investments, both of global corporations and medium, small and micro companies. The WSEZ “INVEST-PARK” supports regional development and creates a business-friendly atmosphere.

Under the new investment support program, the Wałbrzych Special Economic Zone “INVEST-PARK” manages an area located in three provinces, 29 counties, and 174 gminas (communes). An entrepreneur who is planning an investment in this area can apply for support in the form of income tax exemption only to the WSEZ “INVEST-PARK”.

The WSEZ “INVEST-PARK” implements the PIZ policy through:

- granting the decision on support, which entitles an entrepreneur to an income tax exemption in the amount of 25% to 55% of the eligible costs incurred for the new investment (*the decision is granted subject to the quantitative and qualitative criteria described on pp. 9–11*),
- enabling access to a greenfield area located in south-western Poland,
- enabling the purchase or rental of production, warehousing and office facilities,
- providing support in legal and organizational matters related to the new investment,
- providing other forms of assistance to entrepreneurs carrying out new investment projects,
- enabling access to well-developed markets, including automotive, household appliances, machinery, chemicals, and food processing.



The Wałbrzych Special Economic Zone "INVEST-PARK" has over 20 years of experience in locating and supporting investments in Poland, both of global corporations and medium, small and micro companies. In the photograph: the seat of the Wałbrzych Special Economic Zone "INVEST-PARK" in Wałbrzych.

III.

CONDITIONS FOR OBTAINING AN INCOME TAX EXEMPTION

Public aid. How to receive the decision on support for your investment?

DECISION ON SUPPORT

Who can receive a decision on support?

Entrepreneurs conducting business activity with the territory of Poland can apply for a decision on support. The size of the enterprise is determinative – support can be granted both to micro-companies and large corporations.

The entrepreneur obtains the right to an income tax exemption on the basis of the decision on support, which is issued upon the entrepreneur's application to the WSEZ "INVEST-PARK".

The decision on support is issued for periods of:

- **10 years** for investments located in Dolnośląskie and Wielkopolskie provinces,
- **12 years** for investments located in Opolskie Province
- **15 years** for investments located within the territory of a special economic zone.

The decision on support specifies the following conditions:

- the number of jobs to be generated in connection with the new investment and maintained for a pre-determined period,
- the eligible costs incurred by the entrepreneur within a specified period,
- the date of completion of the new investment, after which the costs incurred by the entrepreneur will no longer be considered as eligible,
- the maximum amount of eligible costs that can be taken into account in determining the maximum amount of state aid,
- quantitative and qualitative criteria that the entrepreneur has undertaken to meet,
- the area where the new investment will be located.

WHAT ACTIVITY IS ELIGIBLE FOR AN INCOME TAX EXEMPTION?

Investment support in the form of an exemption from income tax is granted to carry out the majority of production activities and services related to production. It is also possible to benefit from this form of support to render other services, including:

- software, hosting and IT consulting,
- repair and maintenance of computers and communications equipment,
- specialist design,
- architectural and engineering services,
- studies and technical analysis,
- consulting on environmental matters,
- head office services and consulting in the area of management,
- call centers,
- accounting and bookkeeping services,
- research and development services,
- financial audit,
- warehousing and storage of goods.

For detailed information and a list of activities excluded from obtaining a decision on support, please visit www.invest-park.com.pl

5 STEPS TO OBTAINING THE DECISION ON SUPPORT AND AN INCOME TAX EXEMPTION

1

Contact an expert of the WSEZ "INVEST-PARK":

Investor Services Department

tel.: +48 74 664 91 54, +48 74 664 91 79

e-mail: doi@invest-park.com.pl

2

Select a location for the new investment in one of 29 counties. Use the WSEZ "INVEST-PARK" map tool at www.invest-park.com.pl

3

Verify the project parameters with regard to the qualitative and quantitative criteria specified in the regulations. The quantitative criterion calculator is available at www.invest-park.com.pl

4

Submit an application for granting the decision on support to the WSEZ "INVEST-PARK". A model application can be downloaded from www.invest-park.com.pl

5

Keep in touch with us:

Investor Services Department

tel.: +48 74 664 91 54, +48 74 664 91 79

e-mail: doi@invest-park.com.pl

THE QUANTITATIVE CRITERION – THE MINIMUM VALUE OF A NEW INVESTMENT

Depending on the unemployment rate in the county where the new investment will be located, an entrepreneur applying for support is obliged to meet the quantitative criterion, which specifies the minimum amount of investment for a given location.

The unemployment rate in a given county is compared to the national average. Depending on that average, a large investor is required to invest between PLN 10M to 100M.

For investments carried out in a town deemed to be losing its social and economic functions, and for the neighboring gminas (communes), the minimum amount of the eligible costs of the new investment is PLN 10M.

The base value of the quantitative criterion for a large enterprise is reduced by 95% in cases when the project is conducted from the field of innovative business services or carrying out R&D activities.

In addition, the quantitative criterion is reduced for other enterprises as follows:

- medium-sized enterprises – by 80%,
- small enterprises – by 95%,
- micro-enterprises – by 98%.

The average unemployment rate is calculated in accordance with the most recent data announced in Monitor Polski – The Official Gazette of the Republic of Poland.

The quantitative criterion – the minimum value of a new investment

Unemployment rate in the county vs. the national average	Minimum net amount of eligible costs (in PLN)			
	large enterprise	medium-sized enterprise	small enterprise	micro enterprise
equal or lower than 60%	100 000 000	20 000 000	5 000 000	2 000 000
more than 60%, not more than 100%	80 000 000	16 000 000	4 000 000	1 600 000
more than 100%, not more than 130%	60 000 000	12 000 000	3 000 000	1 200 000
more than 130%, not more than 160%	40 000 000	8 000 000	2 000 000	800 000
more than 160%, not more than 200%	20 000 000	4 000 000	1 000 000	400 000
more than 200%, not more than 250%	15 000 000	3 000 000	750 000	300 000
more than 250%, or for towns deemed to be losing their social and economic functions, and for the neighboring gminas (communes)	10 000 000	2 000 000	500 000	200 000



The Japanese corporation Mitsui High-tec will build European first factory for producing e-engine cores for electric and hybrid cars in Skarbimierz (Opolskie Province).
In the photograph: ground-breaking ceremony for the construction of the factory in Skarbimierz, 19 March 2019.

QUALITATIVE CRITERIA

In addition to meeting the quantitative criterion, in order to obtain the decision on support, the new investment must meet the following qualitative criteria:

- the criterion of sustainable economic development
and
- the criterion of sustainable social development.

Sustainable economic development criteria include:

- investment in projects supporting industries that are specified in the current national development policy, in which the Republic of Poland may gain a competitive advantage,
- achieving a specified level of sales outside the territory of the Republic of Poland,
- membership in the Key National Cluster,
- conducting R&D activities,
- having the status of a micro, small or medium-sized enterprise.

In order to meet the qualitative criteria, an entrepreneur must receive a total of no less than **six points** for projects in Dolnośląskie and Wielkopolskie provinces, and no less than **five points** for projects in Opolskie Province; moreover, no less than one point must be received for each qualitative criterion. The regulations precisely define the qualitative criteria for new investments in the services and industrial sectors.

Sustainable social development criteria include:

- creating of specialized and stable jobs in connection with the new investment project,
- conducting business activity with low negative impact on the environment,
- locating the investment in a town deemed to be losing its social and economic functions, in the neighboring gminas (communes), or in counties or cities with county rights in which the unemployment rate is at least 160% of the average national unemployment rate, excluding cities that are seats of the provincial administrator or the provincial assembly,
- supporting the acquisition of vocational and professional qualifications and co-operation with vocational schools,
- undertaking activities in the field of employee care.

Detailed information on the criteria can be found at www.invest-park.com.pl



The German Volkswagen group built two car assembly plants in Wielkopolskie Province: VW Crafter near Września and VW Caddy in Antoninek near Poznań.
In the photograph: assembly line in a Volkswagen car factory.

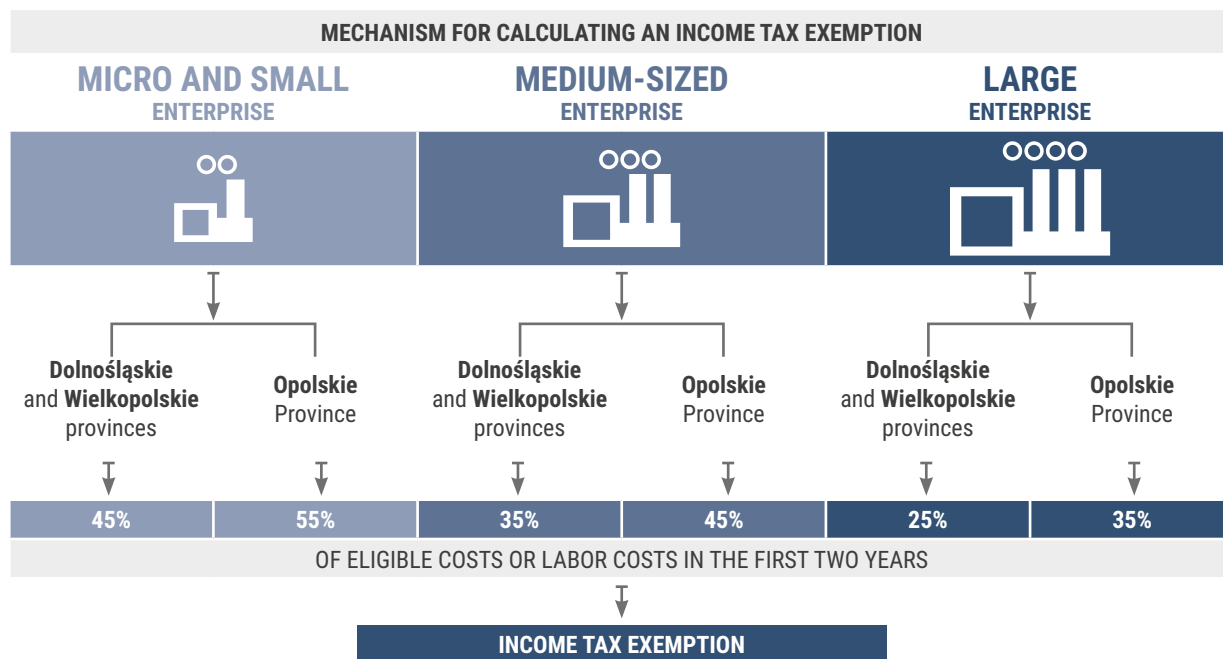
IV.

AMOUNT OF PUBLIC AID

INCOME TAX EXEMPTION

The amount of an income tax exemption for a new investment is granted on the basis of the decision on support. It depends on the size of the enterprise and investment location.

The infographic below shows the mechanism for calculating an income tax exemption in accordance with the regional aid map for 2014–20.





The German corporation Daimler will build a factory for gasoline and diesel engines for Mercedes-Benz passenger cars in Jawor (Lower Silesia). The company has also announced the decision to build a plant for the production of electric batteries.

In the photograph: construction of the Daimler engine factory in Jawor, September 2018.

ENTERPRISE SIZE

How to determine the size of the enterprise?

The status of a company is established on the basis of:

- number of employees
and
- annual turnover or total annual balance.

Data regarding employment, net revenues and balance sheet total are determined on the basis of the last completed financial year.

The number of employees corresponds to the number of annual work units (AWU), i.e. the number of employees working full-time within the enterprise or on its behalf throughout the entire year under consideration. With regard to people who did not work a full year, worked part-time (irrespective of the length of employment) or did seasonal work, a fractional AWU is calculated.

If an enterprise exceeds the employment or financial threshold in the last year, its size classification will not be affected; – it retains the status that it had at the beginning of the year. The status of the enterprise will change if this situation occurs for two consecutive years.

However, when an enterprise with SME status is taken over by a large enterprise, it will lose its status as of the acquisition date, and the two-year period for changing its status will not apply.

Enterprise status	Number of employees (AWU)	Annual turnover (EUR)		Balance sheet total
large	> 250	> 50M	or	> 43M
medium-sized	< 250	≤ 50M	or	≤ 43M
small	< 50	≤ 10M	or	≤ 10M
micro	< 10	≤ 2M	or	≤ 2M

Apart from these basic parameters, it must be determined whether the enterprise is autonomous or linked (through equity or partners/shareholders) with other enterprises.

Detailed information and examples are available at www.invest-park.com.pl



Since the 1990s, investment projects in the Wałbrzych subzone of the WSEZ "INVEST-PARK" have been contributing to the socio-economic development of the region. Among the companies that have built their plants here are Toyota, Faurecia, and Cersanit. In the photograph: area of the Wałbrzych subzone.

A NEW INVESTMENT

The decision on support can be issued solely for a new investment, which is understood as an investment in tangible or intangible assets related to:

- **the establishment of a new establishment**,
- **an extension of the capacity** of an existing establishment,
- **diversification of the output of an establishment** into products not previously produced in the establishment,
- **a fundamental change in the overall production process** of an existing establishment,

with the exception of enterprises against which bankruptcy proceedings have been initiated, or an application has been filed with the court to declare bankruptcy.

When granting support to **large enterprises** carrying out an investment project based on:

- **diversification of the product range** in an existing plant – the costs eligible for public aid must exceed **by at least 200%** the book value of the reused assets as recorded at the end of the financial year preceding the financial year in which the new investment project starts,
- **a fundamental change of the production process** – the costs eligible for public aid **must exceed the costs of depreciation** of assets related to the activity that is being modernized, as recorded during three financial years preceding the financial year in which the application for aid was submitted.

Support cannot be granted if the investment is located on areas of undeveloped mineral deposits, with the exception of investments concerning these deposits. In addition, support cannot be granted to an entrepreneur who has been lawfully convicted of an offense against the environment.

It is important, to remember that **support is granted only for an investment project that has not begun**. That means that no construction works or purchase of machinery or equipment may take place before the entrepreneur has received the decision on support. Undertaking any legally binding commitments by the enterprise (signing contracts, making orders, etc.) is tantamount to launching the investment project.

PUBLIC AID ON ACCOUNT OF NEW INVESTMENT COSTS

The maximum amount of public aid on account of the cost of a new investment project is calculated as the product of the maximum aid intensity for a given area (province) multiplied by the investment costs eligible for aid. These costs include:

- **costs related to the purchase of land** or the right to perpetual usufruct,
- **the price of purchasing fixed assets**, or the cost of producing them through the company's own resources, provided that, pursuant to the relevant legal regulations, they can be included in the taxpayer's property and entered into the register of tangible and intangible assets,
- **the cost of expanding** or modernizing the existing fixed assets,
- **the price of purchasing intangible assets** connected with technology transfer through the acquisition of patent rights, licenses, know-how and non-patented technical knowledge,
- **costs related to renting or leasing land, buildings and structures**, provided that the rent or lease period will last at least 5 years, (in case of micro, small and medium-sized enterprises – at least 3 years), counting from the expected date of completing the new investment project,
- the price of purchasing assets other than land, buildings and structures under rent or lease, if the rent or lease is in the form of **financial lease** and includes a commitment to acquire the assets at the end of the rent or lease period,

The input tax on goods and services and excise tax may be deducted, if the possibility of deducting them results from the applicable regulations and they have been incurred within the period specified in the decision on support issued for a specific location.

Fixed assets purchased by a large enterprise must be new. Micro, small and medium-sized enterprises may use used fixed assets.

The maximum amount of eligible costs of a new investment, which is taken into account when determining the maximum amount of state aid, must not exceed **130%** of the eligible costs of the new investment that the entrepreneur has undertaken to incur within a specified period.

The entrepreneur is obliged to **maintain the new investment** in the region for a minimum period of **five years** (large enterprises) or **three years** (SMEs) from its completion date.

Moreover, the entrepreneur has to maintain the ownership of the assets for which the related expenses have been incurred – for a period not shorter than five years for large enterprises, or three years for micro, small and medium-sized enterprises, from the date of their entering into the register of fixed and intangible assets. It is not prohibited to replace obsolete installations or equipment due to rapid technological development.

Example of calculating an income tax exemption on account of a new investment project

Tax exemption criterion	large enterprise	medium-sized enterprise	small/micro enterprise
Public aid intensity under the 2014–2020 public aid map for Dolnośląskie Province	25%	35%	45%
Amount of eligible investment costs	PLN 50 000 000	PLN 15 000 000	PLN 1 000 000
Total value of public aid – the cumulated amount of income tax that will not be paid to the tax office	PLN 12 500 000	PLN 5 250 000	PLN 450 000
CIT rate	19%	19%	19%
The total amount of income (received in the subsequent periods) that is fully tax exempt	PLN 65 789 473.68	PLN 27 631 578.95	PLN 2 368 421.05

Tax exemptions calculator – available at www.invest-park.com.pl



The automotive industry is the most dynamically developing industry in the WSEZ "INVEST-PARK". Many companies, including Daimler, Toyota, Volkswagen, Umicore and Ronal, have located their plants here. In the photograph: an employee at the Ronal Polska production plant in Wałbrzych.

PUBLIC AID ON ACCOUNT OF THE RECRUITMENT OF NEW EMPLOYEES

The maximum amount of public aid for a new investment granted to an entrepreneur on account of the recruitment of a certain number of employees in connection with the new investment is calculated as the product of maximum aid intensity specified for a given area (province) and the cost of the new employees' labor in the first two years, including the costs of their gross salary increased by compulsory contributions, such as social insurance contributions, incurred by the entrepreneur from the first day of employment of these workers.

The entrepreneur is obliged to maintain every job for a period of **at least five years** for large enterprises, and **three years** for micro, small and medium-sized enterprises, counting from the date of the creation of the job.

Calculation of an income tax exemption for a large enterprise investing PLN 50M in Dolnośląskie Province

Investment year	1	2	3	4	5	6	7	8	9	10
Amount of incurred eligible costs (PLN)	30 000 000	20 000 000	–	–	–	–	–	–	–	–
Amount of public aid (total: PLN 12.5M)	7 500 000	5 000 000	–	–	–	–	–	–	–	–
Taxable income (PLN)	–	–	6 000 000	7 200 000	8 640 000	10 368 000	12 441 600	14 929 920	17 915 904	21 499 085
CIT amount (excl. public aid)	–	–	1 140 000	1 368 000	1 641 600	1 969 920	2 363 904	2 836 685	3 404 022	4 084 826
Amount of CIT payable (incl. the exemption)	–	–	0	0	0	0	0	0	2 224 131	4 084 826

CUMULATED PUBLIC AID

An enterprise can use various forms of public aid while conducting one investment project. Apart from an income tax exemption, these include EU subsidies, government grants, contribution towards jobs creation, or an exemption from property tax.

Aid provided on the basis of the decision on support may be granted alongside other forms of aid to support new investments or employment of a certain number of workers, irrespective of their source and form, provided that the total value of this aid will not exceed the maximum permissible amount of aid, calculated as the product of the maximum regional aid intensity determined for a given area (see *infographics: Mechanism for calculating income tax exemption, p. 13*) multiplied by increased eligible costs.

General rules of cumulating public aid to support one project investment:

- if two aid measures in the form of regional investment aid are cumulated, the cumulated intensity of state aid cannot exceed the maximum regional aid intensity for investments in a given region,
- if regional investment aid is combined with *de minimis* aid pertaining to the same eligible costs, the cumulated amount of aid cannot exceed the maximum aid intensity for a given region,
- if two aid measures in the form of regional investment aid and another form of aid are cumulated, the cumulated amount of aid cannot exceed the threshold that is more beneficial to the entrepreneur.

Example of cumulated public aid:

- a medium-sized enterprise from Dolnośląskie Province benefits from an income tax (CIT) exemption for conducting business activity on the basis of the decision to support a new investment,
- the exemption amounts to 35% of the incurred capital expenditure (purchase of land, construction of a production floor, purchase of machinery and equipment),
- at the same time, in order to attract investors, the gmina (commune) offers an exemption from property tax (as regional investment aid) in the amount of 10% of the eligible costs for the new investment carried out on its territory,
- the entrepreneur wants to use both forms of aid.

Calculation for an investment project with eligible costs in the amount of PLN 5M

Eligible costs for the new project	The maximum amount of public aid for a middle-sized enterprise in Dolnośląskie Province (35%)	
PLN 5M	PLN 1.75M, including:	
	income tax exemption	property tax exemption
	PLN 1.25M	PLN 0.5M

The situation would be identical if the property tax exemption was granted as *de minimis* aid.

LARGE INVESTMENT PROJECT

A large investment project is a new investment whose eligible costs exceed the equivalent of EUR 50M, as calculated according to the exchange rate announced by the National Bank of Poland on the day the decision on support is issued.

A new investment by the same enterprise, or another enterprise belonging to the same group of companies as defined by the Act on Accounting of 29 September 1994, that begins within a period of three years from the start date of work on a previous investment supported by aid in the same subregion at the third level (NUTS 3), in accordance with Regulation (EC) No 1059/2003 of the European Parliament and of the Council of 26 May 2003 on the establishment of a common classification of territorial units for statistics (NUTS), is recognised as part of the previously started investment.

The maximum amount of regional aid granted to an entrepreneur on account of conducting a large investment project is determined in accordance with the formula:

$$I = R \times (\text{€}50\text{M} + 0.5 \times B + 0 \times C)$$

in which the individual symbols mean:

- I** – maximum amount of aid for a large investment project,
- R** – intensity of regional investment aid in the area where the large investment project will be located,
- B** – the amount of costs eligible for aid exceeding the equivalent of EUR 50M and not exceeding the equivalent of EUR 100M,
- C** – the amount of costs eligible for aid exceeding the equivalent of EUR 100M.

Example of calculating aid for a large investment project

Size of enterprise	large
Location	Dolnośląskie Province
Capital expenditure	EUR 80M
Public aid intensity	25%

Calculated amount of public aid (I) – according to the formula:

$$I = 25\% \times (\text{EUR } 50,000,000 + 0.5 \times \text{EUR } 30,000,000 + 0 \times \text{EUR } 0) \\ = 25\% \times \text{EUR } 65,000,000 = \text{EUR } 16,250,000$$

The maximum amount of public aid in this case is EUR 16,250,000

An individual aid scheme is subject to notification to the European Commission if:

- the total amount of regional aid granted from all sources would exceed the amount of aid calculated in accordance with §4 of the Regulation of the Council Ministers of 30 June 2014 on the establishment of a regional aid map for 2014–20 for a new investment with costs eligible for aid in the amount of **EUR 100M**,
- the entrepreneur applying for aid has closed down the same or a similar activity in the European Economic Area in the two years preceding the same or similar activity within the European Economic Area within the two years preceding the submission of the application for aid, or at the time of submitting the application for aid the entrepreneur has concrete plans to close down such an activity within a period of up to two years after such activity within two years after the completion of the investment project covered by the decision on support.



Each year, the Wałbrzych zone organizes "INVEST-PARK Business Mixer", one of the largest B2B events in Poland. In the photograph: "INVEST-PARK Business Mixer", the Municipal Stadium in Wrocław, 8 June 2017.

WAŁBRZYCH SPECIAL ECONOMIC ZONE “INVEST-PARK”



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