

Rödl & Partner

Expert advice

POLISH DEAL

Regional state aid for 2022-2027



REGIONAL STATE AID 2022-2027

Doing business in a SEZ/PIZ? Get ready for changes

The Polish Deal changes the legislation concerning Special Economic Zones (SEZ) and Polish Investment Zone (PIZ), which are going to become effective from 2022. At the same time a new map of regional state aid for 2022–2027 is going to enter into force, and so is the European Commission's guidelines on regional State aid.

If:

	you are planning a new investment or reinvestment project in Poland;
	you are expanding the production capacity of the existing facility under a state aid decision (SAD) or a zone permit;
	you are enjoying CIT exemption for PIZ/SEZ businesses;
	you have more than one SAD / zone permit;
	you are considering having your SAD/zone permit changed;
	the tax loss or tax profitability of your business does not exceed 1%;
	you purchase intangible services from an associated enterprise;

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the following changes will affect your business:

CIT exemption will apply only to the income generated in connection with the new investment project;

the scope of the SAD will be limited only to the PKWiU [Polish Classification of Goods and Services] codes of the business activity pursued as a result of the new investment project;

the employment level specified in the SAD cannot be reduced by more than 20%;

it will be possible to revoke or limit the zone permit/SAD if the Minister of the Economy applies the anti-tax avoidance clause;

the minimum tax will be introduced;

the exemption from the limitation of the costs of services, fees and intangible services purchased from associated enterprises and included in tax-deductible expenses related directly to the manufactured or purchased product or to the service performance will no longer apply.



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How can we help?



We propose to:

	check whether your company may be subject to minimum tax based on the data for 2020 and/or 2021;
	identify the revenues and expenses which must be included in the CIT and minimum tax calculation, as well as calculation of exempt income;
	develop a CIT calculation method adapted to the nature of your business taking into account revenues earned from the business activity specified in the zone permit/SAD;
	analyse the availability of state aid for new investment/reinvestment project(s) and support in the application process.

What's in it for you



	An early identification of new tax obligations.
	Support in implementation of internal tax procedures in line with tax laws, the current case law and the standpoint of the Ministry of Finance.
	Optimisation of the company's financial and accounting processes.
	Planning your company's budget.

CONTACT



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Rödl & Partner is an international firm providing integrated professional services in the area of audit, Business Process Outsourcing, tax, law, and business consulting. It has 106 offices in 48 countries, where it employs 5130 people. In Poland, the firm hires over 500 employees in six locations: Cracow, Gdansk, Gliwice, Poznan, Warsaw and Wroclaw.

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