

Shield 7.0, the regulation of the Council of Ministers of January 19, 2021 on support for participants in economic transactions affected by the COVID-19 pandemic, provides for support for new industries. Aid for entrepreneurs will be available from February 1, 2021 in the form of: job protection benefits, additional standstill benefit, one-off subsidy, exemption from social security contributions.

Benefits for the protection of jobs

This aid will be available to owners of companies whose enterprise was marked with at least one of the following codes of the Polish Classification of Activities (PKD) 2007 and it was a predominant activity. Codes will be verified as of November 30, 2020.

- 55.10.Z hotels and similar accommodation
- 55.20.Z accommodation and tourist facilities and short-term accommodation facilities
- 55.30. From the campgrounds
- 79.11.A activities of tourist agents
- 79.12. Activities of tourism organizers

Applicants will have to show a minimum decline in revenue of 40% in one of the three months prior to submission or compared with the previous year of the same period. You will also need to prove that it was caused by the COVID-19 pandemic.

Re-parking benefits

Entrepreneurs who, as of November 30, 2020, conducted non-agricultural business activity marked with a specific PKD code, as the type of predominant activity, will be able to apply for the re-parking benefit. Depending on the PKD, you can apply for the benefit once or twice. In order to obtain an additional standstill benefit, the entrepreneur will have to prove that the income from his activity within the meaning of tax regulations obtained in one of the two months preceding the month of submitting the application was lower by at least 40% compared to the income obtained in the previous month or in the same month the previous one.

Entrepreneurs operating under the following PKD codes will be entitled to a single additional parking benefit:

- 47.71.Z Retail sale of clothing in specialized stores
- 47.72.Z Retail sale of footwear and leather goods in specialized stores
- 47.81.Z Retail sale of food, beverages and tobacco at stalls and markets
- 47.82.Z Retail sale of textiles, clothing and footwear at stalls and markets
- 47.89.Z Retail sale of other products at stalls and markets

Entrepreneurs operating under the following PKD codes will be entitled to a double additional parking benefit:

- 49.39.Z other passenger land transport, not elsewhere classified

- 55.10.Z hotels and similar accommodation
- 55.20.Z accommodation and tourist facilities and short-term accommodation facilities
- 55.30. From the campgrounds
- 56.10.A restaurants
- 56.10.B mobile catering establishments
- 56.21.Z preparation and delivery of food to external recipients (catering)
- 56.29.Z other catering activities
- 56.30.Z preparation and serving of beverages
- 59.11.Z production of films, video recordings
- 59.12. Post-production activities related to films, video recordings and TV programs
- 59.13. Activities related to the distribution of films, video recordings and tv programs
- 59.14.Film screening activities
- 59.20.Z activity in the field of sound and music recordings
- 74.20.Z photography activities
- 77.21.Z renting recreational and sports equipment
- 79.11.A activities of tourist agents
- 79.12. Activities of tourism organizers
- 79.90.A activities of tour leaders and tourist guides
- 79.90.C other booking activities, not elsewhere classified
- 82.30.Z organization of fairs and congresses
- 85.51.Z Out-of-school sports education
- 85.52.Z extra-curricular forms of artistic education
- 85.53.Z extra-curricular forms of education in the field of driving and piloting
- 85.59.A learning foreign languages
- 85.59.B other non-school forms of education
- 86.10.Z in the scope of medical activity consisting in providing services as part of spa treatment, referred to in Art. 2 point 1 of the Act of 28 July 2005 on health resort treatment, health resorts and health resort protection areas and on health resort communes (Journal of Laws of 2020, item 1662), or on-site medical rehabilitation,
- 86.90.A physiotherapeutic activity
- 86.90.D Paramedical activities
- 90.01.Z staging artistic performances

- 90.02. With support for performances
- 90.04.Z the activities of cultural facilities
- 91.02. The activities of museums
- 93.11. Activities of sports facilities
- 93.13.Z activities of facilities for the improvement of physical condition
- 93.19.Z other sports activities
- 93.21.Z the activities of amusement parks
- 93.29.A the activities of escape rooms, houses of fear
- 93.29.B operation of amusement parks, gaming machines, service of ski slopes
- 93.29.Z other amusement and recreation activities
- 96.01.Z laundries and cleaning of textiles
- 96.04.Z service activities related to the improvement of physical condition

Subsidy to cover the running costs of running a business

The staroste will be able to award a one-time subsidy to cover the running costs of running a business. Apart from a specific PKD, it will be necessary to prove that the income from activity within the meaning of tax regulations obtained in the month preceding the month of submitting the application was lower by at least 40% compared to the income obtained in the previous month or in the same month of the previous year. Subsidy applications can be submitted until March 31, 2021. Entrepreneurs with PKD codes will be able to apply for this form of assistance:

- 47.71.Z Retail sale of clothing in specialized stores
- 47.72.Z Retail sale of footwear and leather goods in specialized stores
- 47.81.Z Retail sale of food, beverages and tobacco products at stalls and markets
- 47.82. Retail sale of textiles, clothing and footwear at stalls and markets
- 47.89.Z Retail sale of other products at stalls and markets
- 49.39.Z other passenger land transport, not elsewhere classified
- 55.10.Z hotels and similar accommodation
- 55.20.Z accommodation and tourist facilities and short-term accommodation facilities
- 55.30. From the campgrounds
- 56.10.A restaurants
- 56.10.B mobile catering establishments

- 56.21.Z preparation and delivery of food to external recipients (catering)
- 56.29.Z other catering activities
- 56.30.Z preparation and serving of beverages
- 59.11.Z production of films, video recordings
- 59.12. Post-production activities related to films, video recordings and TV programs
- 59.13. Activities related to the distribution of films, video recordings and tv programs
- 59.14.Film screening activities
- 59.20.Z activity in the field of sound and music recording
- 74.20.Z photography activities
- 77.21.Z renting recreational and sports equipment
- 79.11.A activities of tourist agents
- 79.12. Activities of tourism organizers
- 79.90.A activities of tour leaders and tourist guides
- 79.90.C other booking activities, not elsewhere classified
- 82.30.Z organization of fairs and congresses
- 85.51.Z Out-of-school sports education
- 85.52.Z extra-curricular forms of artistic education
- 85.53.Z out-of-school forms of education in the field of driving and piloting
- 85.59.A learning foreign languages
- 85.59.B other non-school forms of education
- 86.10.Z in the scope of medical activity consisting in providing services as part of spa treatment, referred to in Art. 2 point 1 of the Act of 28 July 2005 on health resort treatment, health resorts and health resort protection areas and on health resort municipalities (Journal of Laws of 2020, item 1662), or on-site medical rehabilitation,
- 86.90.A physiotherapeutic activity
- 86.90.D Paramedical activities
- 90.01.Z staging artistic performances
- 90.02. With support for performances
- 91.02. The activities of museums
- 93.11. Activities of sports facilities
- 93.13.Z activities of facilities for the improvement of physical condition
- 93.19.Z other sports activities
- 93.21.Z the activities of amusement parks

- 93.29.A the activities of escape rooms, houses of fear
- 93.29.B operation of amusement parks, gaming machines, service of ski slopes
- 93.29.Z other amusement and recreation activities
- 96.01.Z laundries and cleaning of textiles
- 96.04.Z service activities related to the improvement of physical condition

Exemption from social security contributions

Entrepreneurs applying for exemption from ZUS contributions will have to, in addition to having a relevant PKD, also show a decrease in income in one of the two months preceding the month of submitting the application by at least 40% compared to the income obtained in the previous month or in the same month of the previous year. Another important issue is the submission of a settlement declaration (or a personal monthly report) regarding the periods for which you intend to apply for the exemption. It will be possible to apply for exemption from ZUS contributions for December or January until March 31, 2021.

Shield 7.0 assumes two cases of layoffs:

- for January 2021;
- for December 2020 and January 2021 - if the payer is not released, declarations must be submitted by February 28, 2021.

Taking into account the prevailing PKD, the exemption for January will be available to entrepreneurs with PKD codes:

- 47.71.Z Retail sale of clothing in specialized stores
- 47.72.Z Retail sale of footwear and leather goods in specialized stores
- 47.81.Z Retail sale of food, beverages and tobacco products at stalls and markets
- 47.82. Retail sale of textiles, clothing and footwear at stalls and markets
- 47.89.Z Retail sale of other products at stalls and markets

The exemption for January and December will be available to entrepreneurs with PKD codes:

- 49.32.Z Activity of passenger taxis
- 49.39.Z other passenger land transport, not elsewhere classified

- 52.23.Z Service activities incidental to air transport
- 55.10.Z hotels and similar accommodation
- 55.20.Z accommodation and tourist facilities and short-term accommodation facilities
- 55.30. From the campgrounds
- 56.10.A restaurants
- 56.10.B mobile catering establishments
- 56.21.Z preparation and delivery of food to external recipients (catering)
- 56.29.Z other catering activities
- 56.30.Z preparation and serving of beverages
- 59.11.Z production of films, video recordings
- 59.12. Post-production activities related to films, video recordings and TV programs
- 59.13. Activities related to the distribution of films, video recordings and tv programs
- 59.14.Film screening activities
- 59.20.Z activity in the field of sound and music recording
- 74.20.Z photography activities
- 77.21.Z renting recreational and sports equipment
- 79.11.A activities of tourist agents
- 79.12. Activities of tourism organizers
- 79.90.A activities of tour leaders and tourist guides
- 79.90.C other booking activities, not elsewhere classified
- 82.30.Z organization of fairs and congresses
- 85.51.Z Out-of-school sports education
- 85.52.Z extra-curricular forms of artistic education
- 85.53.Z out-of-school forms of education in the field of driving and piloting
- 85.59.A learning foreign languages
- 85.59.B other non-school forms of education
- 86.10.Z in the scope of medical activity consisting in providing services as part of spa treatment, referred to in Art. 2 point 1 of the Act of 28 July 2005 on health resort treatment, health resorts and health resort protection areas and on health resort municipalities (Journal of Laws of 2020, item 1662), or on-site medical rehabilitation,
- 86.90.A physiotherapeutic activity
- 86.90.D Paramedical activities
- 90.01.Z staging artistic performances

- 90.02. With support for performances
- 90.04.Z the activities of cultural facilities
- 91.02. The activities of museums
- 93.11. Activities of sports facilities
- 93.13.Z activities of facilities for the improvement of physical condition
- 93.19.Z other sports activities
- 93.21.Z the activities of amusement parks
- 93.29.A the activities of escape rooms, houses of fear
- 93.29.B operation of amusement parks, gaming machines, service of ski slopes
- 93.29.Z other amusement and recreation activities
- 96.01.Z laundries and cleaning of textiles
- 96.04.Z service activities related to the improvement of physical condition

Detailed information on the support is available in the Regulation of the Council of Ministers of January 19, 2021 on support for participants in economic transactions affected by the COVID-19 pandemic

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