Resolution on real estate tax exemptions for supporting new investments as part of regional



On March 24, a new resolution on real estate tax exemptions for supporting new investments as part of regional investment aid for enterprises entered into force.

Who can get an exemption?

A real estate tax exemption may be granted to a company that plans to implement a new investment consisting in:

1. in the case of a micro, small and medium-sized enterprise:

- construction of a new plant,
- diversification of the company's production / services by introducing new additional products / services,
- expansion of an existing enterprise,
- a fundamental change in the overall production / service process of an existing enterprise,
- the acquisition of assets belonging to an enterprise that is in liquidation or would have been liquidated had it not been acquired

2. in the case of a large entrepreneur:

- construction of a new plant or diversification of the company's production / services by introducing new additional products / services - the prohibition of financing applies to the same or similar activity so far carried out by the entrepreneur, and the same or similar activity is an activity falling within the scope of the same class (4-digit numerical code) in the statistical classification of economic activities NACE, Rev.2,

- acquisition of assets belonging to an enterprise that is in liquidation or would have been liquidated if it had not been acquired - the prohibition of financing applies to the same or similar activity so far carried out in the acquired / closed plant (regardless of what the buyer of the plant does / did), new activity that is intended to be carried out using the assets acquired, may not be the same or similar to the activities carried out on the establishment prior to the acquisition.

Which items of taxation are exempt?

The real estate tax exemption applies to buildings or their parts located in the city, structures or their parts, land or their parts, directly related to a new investment as part of business activity.

For what period is the exemption granted?

The aid is granted from the first day of the month following the month in which work on the investment started - with regard to taxable objects subject to taxation on the day of filing the notification or from the date of the tax obligation, in accordance with the provisions of the Act of 12 January 1991 on local taxes and fees - in relation to the objects of taxation on which the tax obligation arose after the date of filing.

The exemption is granted until the end of the month preceding the month in which the maximum aid intensity was exceeded, but not longer than the end of the month preceding the month in which 3 years elapse from the date on which the aid was granted.

What to do to get an exemption?
A written notification must be submitted at the planning stage of a new investment, which means that no construction work or the purchase of machinery and equipment can start before the notification is submitted.

What are the obligations of the company that has acquired the right to exemption?
â?¢ commencement of works on a new investment within 12 months from the date of notification,
â?¢ completion of a new investment within 3 years from the commencement of works on a new investment,
â?¢ maintaining the investment in a given region for at least 5 years, and in the case of SMEs, for at least 3 years.

The resolution on the Regional Investment Aid can be found in the Public Information Bulletin of the DzierÅ¼oniÃ³w City Commune.

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