

Learn how to get the support  
for your investment:

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Invest in the area  
of North-Western Poland  
**Polish Investment Zone**



We would like to encourage you to use the calculator  
on our website <https://kssse.pl/>,  
which, in few steps, will help you to verify  
if your investment is viable for support.



Kostrzyn-Slubice  
Special Economic Zone



Polish Investment Zone is an instrument, that can aid you in obtaining a tax relief for new investment implementation. You can take advantage of it in the area of entire Poland, regardless of company size. The investment can be completed on both private and public ground.








**Kostrzyn-Slubice  
Special Economic Zone**

Kostrzyn-Slubice Special Economic Zone provides support for 3 provinces:

Lubuskie,  
Zachodniopomorskie  
and Wielkopolskie

**NEW INVESTMENTS**

New investments that can apply for the support are:

-  **Establishing a new factory**
-  **Increasing production capacity of an existing factory**
-  **Implementing new products, that were previously not produced by the factory**
-  **A significant change in production process in an existing factory**
-  **Purchasing the assets belonging to a plant, which was closed or would be closed if the transaction didn't happen**

**The support that is provided for new investment implementation is given in form of income tax relief for 10, 12 or 15 years**

**PUBLIC AID  
INCOME TAX RELIEF**

Extent of tax relief:  
Tax relief = public aid intensity × investment outlay

Size of the company	Public aid intensity
<b>BIG ENTREPRENEUR</b>	<b>20 - 40%</b>
<b>MEDIUM ENTREPRENEUR</b>	<b>30 - 50%</b>
<b>MICRO AND SMALL ENTREPRENEUR</b>	<b>40 - 60%</b>

**Investment outlay** – incurred expenditures related to new investment i.e. fixed assets and lease expenditures, financial leasing or two-year labor costs.

Expenditures can be incurred only after obtaining a decision of support. One needs to apply for such decision before starting the investment.

**TO APPLY FOR THE SUPPORT ONE NEEDS TO MEET THE FOLLOWING CRITERIA:**

- 1 QUANTITATIVE**  
minimum required investment outlay to obtain support:  
  - 5 - 100 mln PLN – big company**
  - 0,5 - 10 mln PLN – medium company**
  - 0,25 - 5 mln PLN – small company**
  - 0,1 - 2 mln PLN – micro company**
  - 0,25 - 5 mln PLN – BPO sector**

Declared quantitative criteria which are investment expenditures must be incurred, in order to take advantage of the tax relief.

- 2 QUALITATIVE**  
13 criteria that an investor can select from, suitable to the needs.  

Criteria for projects (lubuskie, zachodniopomorskie – 5 criteria, wielkopolskie – 6 criteria).

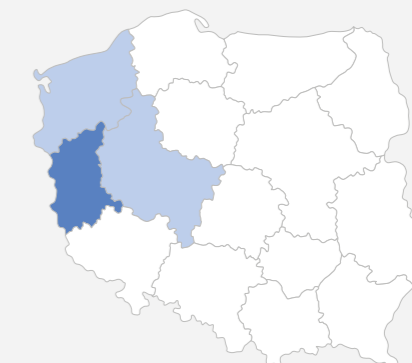
Qualitative criteria must be sustained for the following 5 years for big companies and 3 years for micro, small and medium companies.

**HOW TO OBTAIN A TAX RELIEF?**

-  **New investment planning**
-  **Applying to SEZ**
-  **Issuing a decision about support within 30 days**
-  **Incurring Investment Outlay**
-  **Utilizing income tax relief for 10, 12 or 15 years**

The public aid intensity in form of the income tax relief is calculated basing on the amount of declared investment expenditures.

**Example:**  
Small entrepreneur  
lubuskie province



**Intensity of support:**  
**60%** – public aid intensity  
**4 000 000 EUR** – investment expenditures  
**2 400 000 EUR** – amount of tax relief  
 An entrepreneur has then **12 years** of not paying income tax up to the amount **2 400 000 EUR**.

