

THE ZONE OF GREAT POTENTIAL



24.04.2024



STRATEGIC LOCATION

MAIN ADVANTAGES:

- location in the heart of Europe
- the best road, rail and air communication
- large educational center
- strong automotive sector





CIT EXEMPTION



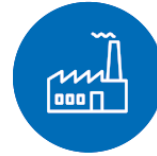
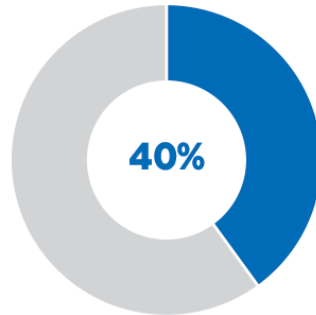


THE AMOUNT OF PUBLIC AID

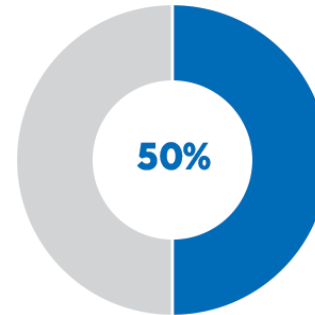
Public aid depending on the size of the investor



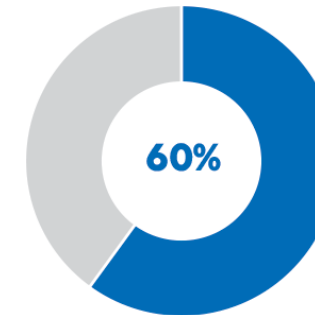
LARGE ENTERPRISES



MEDIUM ENTERPRISES



SMALL ENTERPRISES



$$\begin{aligned} \text{Corporate Income Tax relief} &= \text{aid intensity} \times \text{investments costs} \\ \text{Corporate Income Tax relief} &= \text{aid intensity} \times \text{2-year labour costs} \end{aligned}$$

or



THE AMOUNT OF TAX INCENTIVE

Calculation on the basis of qualified investment costs

Large enterprise

The value of planned investment: 25 mln (€)

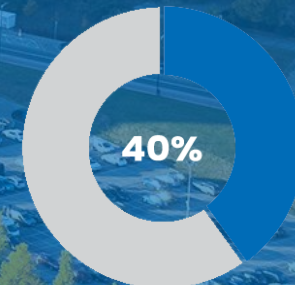
Tax incentive = 25 mln (€) X 40% = 10 mln (€)

Decision on support is granted for:

- 14 years outside SEZ industrial parks
- 15 years for projects implemented within SEZ industrial parks



LARGE ENTERPRISES





THE AMOUNT OF TAX INCENTIVE

What may be included in qualified investment costs?

The costs qualifying for the aid shall mean costs of an investment decreased by tax on goods and services and excise tax charged, if the possibility of their deduction results from separate regulations, incurred within a special economic zone during the duration of the permit, constituting:

- 1) purchase price of the ownership title or perpetual usufruct right to the site;
- 2) purchase price or costs of manufacturing, within one's capacity, of fixed assets, provided that they are classified, under separate regulations, as elements of taxpayer's property;
- 3) costs of extension or modernization of the existing fixed assets;
- 4) purchase price of intangible assets connected with the transfer of technology through the acquisition of patent rights, licenses, know-how or unpatented technical knowledge, subject to sub-clause 2 and 3;
- 5) costs connected with lease of sites, buildings and structures, provided that the lease period shall be at least 5 years, and in the case of small and medium-sized enterprises – at least 3 years counting from the expected date of new investment termination;
- 6) purchase price of the assets other than sites, buildings and structures covered by the lease, if the lease has the form of financial leasing and covers the obligation to purchase assets upon the expiry of lease period.



INVESTOR'S OBLIGATIONS

Investor is obliged to meet the following conditions:

Bearing the specified amount of investment costs during the specified period



Creating new work places during the specified period



Maintaining the investment or assets for a period not shorter than:

- 5 years from the moment when the entire investment is completed in case of large companies and
- 3 years in case medium, small and micro.



INVESTOR'S OBLIGATIONS

Quantitative criteria:

minimum investment costs depending on the unemployment level in the area where the new investment is to be implemented

Qualitative criteria:

- sustainable economic development,
- sustainable social development



Assessment criteria

✓ **Quantity criteria** – minimum investment sum in **Kędzierzyn-Koźle:**

- ✓ 10M PLN (large sized enterprises),
- ✓ 1M PLN (medium sized enterprises),
- ✓ 0,5M PLN (small sized enterprises),
- ✓ 0,2M PLN (micro sized enterprises)

✓ **Quality criteria** for the assessment of industrial projects (5 out of 13)



QUALITATIVE CRITERIA

INDUSTRIAL PROJECTS

COMMERCIAL PROJECTS



SUSTAINABLE ECONOMIC DEVELOPMENT



Investment in projects supporting the following sectors: high quality food – production of means of transport – professional electrical and electronic devices – aerospace – hygiene products, pharmaceutical and medical equipment – machine – recovery of raw materials and modern materials – eco-buildings – specialised services – ICT services and in accordance with regional intelligent specialisations

Conducting R&D activities



Using the potential of human resources



Establishing regional links. Cooperation with suppliers and cooperators as part of a new investment



Robotization and automation of processes as part of the new investment



Affiliation with the National Key Cluster



None

New investment in renewable energy sources



Status of a micro, small or medium-sized enterprise





QUALITATIVE CRITERIA

INDUSTRIAL PROJECTS

COMMERCIAL PROJECTS

SUSTAINABLE SOCIAL DEVELOPMENT



Creation of specialized workplaces in order to run a new investment business and offering stable employment

Creation of high-paying jobs and offering stable employment opportunities



Running a business with a low level of negative environmental impact



Locating the investment in the cities of: Bytom, Zabrze, Piekary Śląskie, Kędzierzyn-Koźle, Strzelce Opolskie, Krapkowice, Prudnik and neighboring municipalities

Supporting employees in acquiring education and professional qualifications, and cooperation with vocational schools



Offering employees benefits packages



PUBLIC AID

Restrictions

If works on the project start before the application for the decision on support is submitted, the whole project will not be eligible for the aid



Costs are eligible only after the day of issuing the decision on support until the declared completion date



"START OF WORKS" means either the start of construction works on the investment or the first firm commitment to order equipment or other commitment that makes the investment irreversible, whichever is the first in time. Preparatory works such as obtaining permits and conducting preliminary feasibility studies are not considered as start of works.

Kędzierzyn- Koźle

In numbers

Kędzierzyn-Koźle:

Number of inhabitants: 55 172

Powiat Krapkowicki (County):

Number of inhabitants: 87 011

Unemployment rate: 7,4%

Local taxes:

Buildings: 27,65 PLN/m²

Land: 1,12 PLN/m²

Structures (except buildings): 2% of value

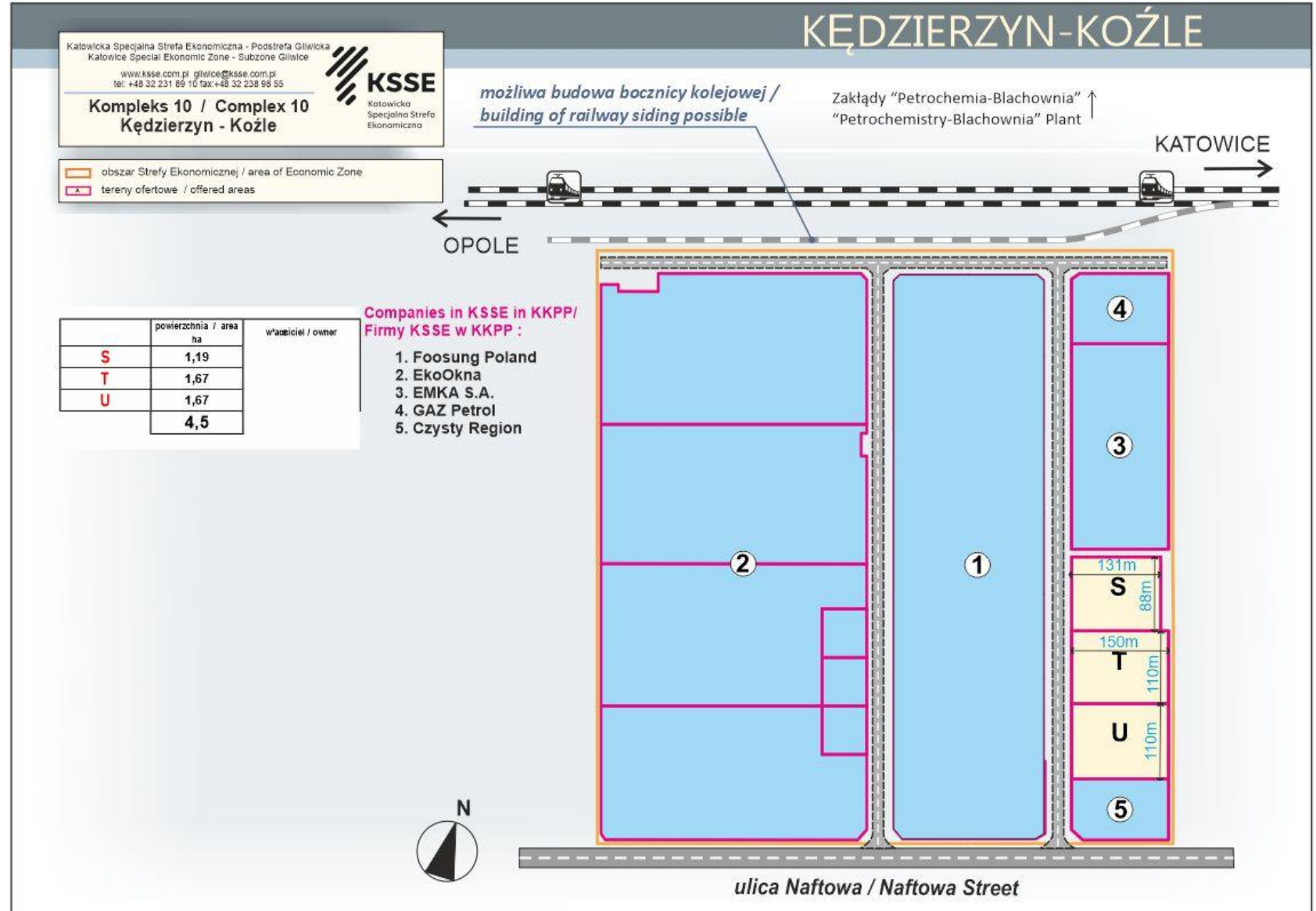


Investment areas



Kędzierzyn-Koźle

Map of the offered area



Kędzierzyn- Koźle

Aerial photo –
investment site



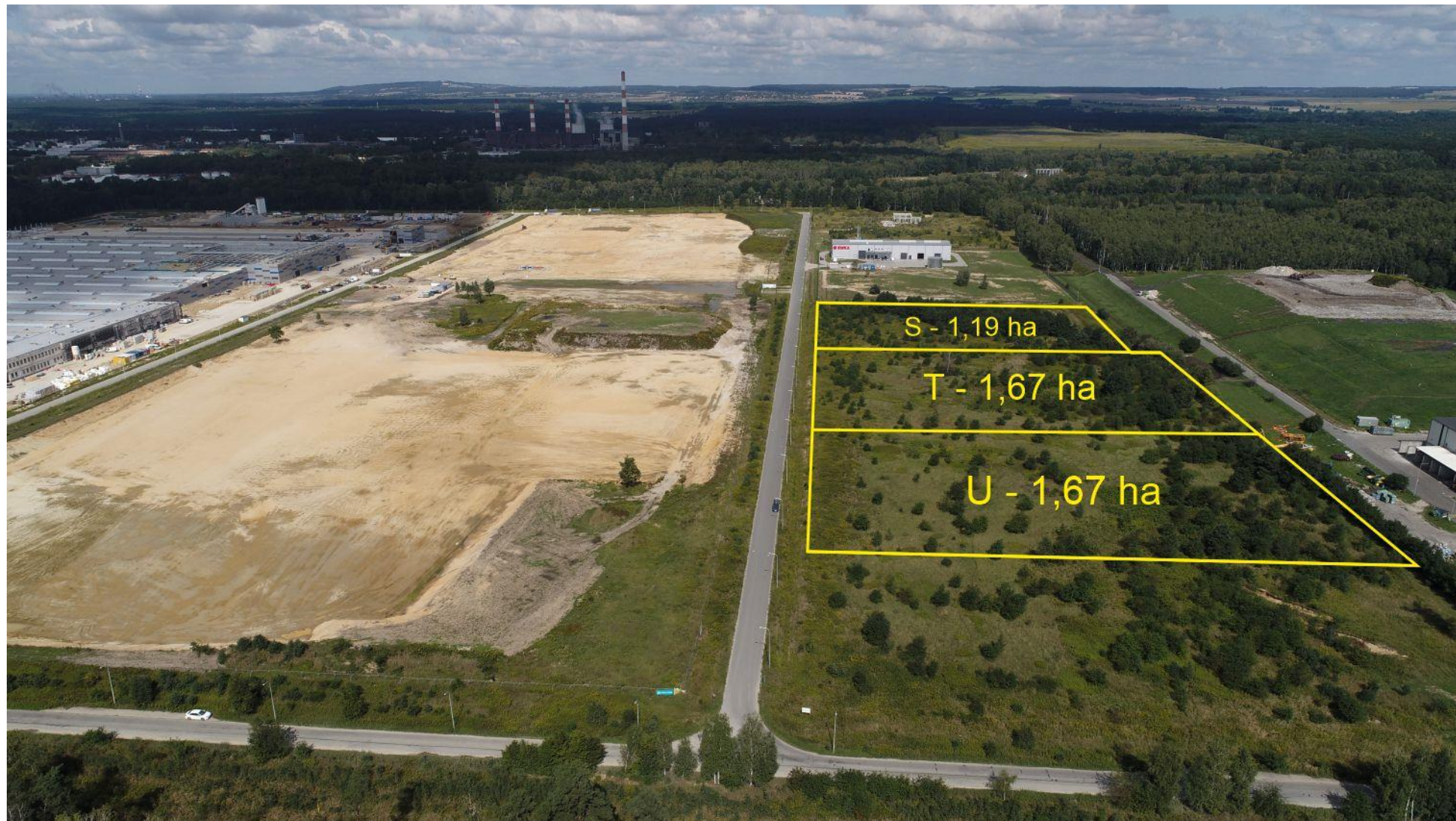
Kędzierzyn- Koźle

Aerial photo
—
investment
site



Kędzierzyn -Koźle

Aerial
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2023–
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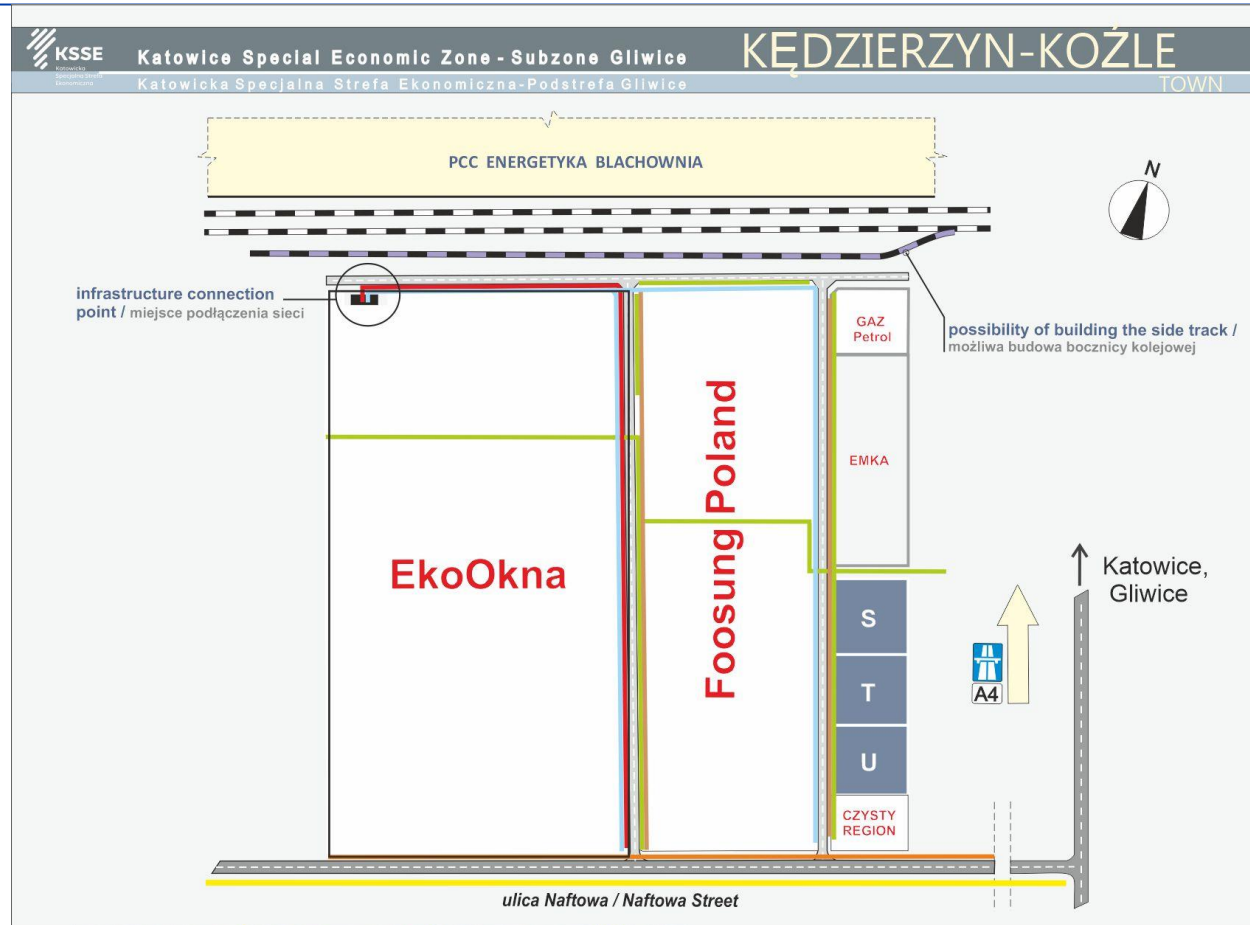


Kędzierzyn -Koźle

Aerial
photo
2023–
investment
site



Kędzierzyn-Koźle Infrastructure



INFRASTRUCTURE

NETWORKS/SIECI:	AVAILABILITY/DOSTĘPNOŚĆ:	SUPPLIER/DOSTAWCA:
ELECTRICITY/ELEKTRYCZNOŚĆ	2 MW	PCC Blachownia/Tauron
6 kV medium voltage 6 kV line/ linia średniego napięcia		
NATURAL GAS GAZ ZIEMNY	450 m ³ /h Possibility to increase Możliwość zwiększenia	PSG
existing high pressure gas line Ø1000/ istniejący gazociąg wysokiego ciśnienia Ø1000		
WATER/WODA	industrial water 3300 m ³ /24h woda przemysłowa sanitary water 1200 m ³ /24h woda sanitarna	Miejskie Wodociągi i Kanalizacja w Kędzierzynie - Koźlu Sp. z o.o.
water supply/ sieć wodociągowa		
SEWAGE/KANALIZACJA SANITARNA	1200 m ³ /24h, 50 m ³ /h	Miejskie Wodociągi i Kanalizacja w Kędzierzynie - Koźlu Sp. z o.o.
sewage system/sieć kanalizacyjna		
DRAINAGE/KANALIZACJA DESZCZOWA	YES	Kędzierzyn-Koźle
rainwater drainage/ sieć kanalizacji deszczowej		
TELECOMMUNICATION TELEKOMUNIKACJA	YES	Netia S.A.
telecommunication line/ linia telekomunikacyjna		



- Greenfield Investment Opportunities - KSEZ - Gliwice Subzone
Obszar Inwestycyjny Katowickiej Specjalnej Strefy Ekonomicznej - Podstrefa Gliwicka
 - 426 ROADS/ DROGI
 - GLIWICKI CHANNEL (CONNECTION TO Odra RIVER) / KANAŁ GLIWICKI (POŁĄCZENIE Z ODRĄ)
 - A4 MOTORWAY DIRECTION/ KIERUNEK DO AUTOSTRADY
- DISTANCES TO NEIGHBOURING TOWNS & CITIES (BY CAR):**
- GLIWICE 40 km
 - KATOWICE 66 km
 - WROCŁAW 145 km
 - KRAKÓW 144 km
 - OPOLE 60 km
 - RYBNIK 60 km

INFORMATION FROM THE ZONING PLAN/ INFORMACJE Z PLANU MIEJSCOWEGO:

max. height of buildings / max. wysokość zabudowy	44m
min. plot green area / min. pow. biologicznie czynna	5%
max. area intended for buildings / max. pow. zabudowy obiektami kubaturowymi	90%

price & ownership information

Plot's net price – **120 PLN/m²**

owner of the plots (perpetual user): Kędzierzyn-Koźle
Municipality

Steps of purchasing property within Katowice Special Economic Zone:

- ✓ Letter of Intent
- ✓ Acceptance of Letter
- ✓ Preparatation of the land for sale (incl. plot's valuation)
- ✓ Tender announcement by KSSE
- ✓ Tender
- ✓ Acceptance of tender result
- ✓ Notary deed – purchase agreement

Kędzierzyn-Koźle: purchase procedure App. 4-5 months

IN PARALLEL:

- ❖ Creating a company in Poland
- ❖ Preparing business plan and other documents
- ❖ Preparing offer for the tender
- ❖ Application for Decision on Support
- ❖ Application for EIA

CONTACT US!

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Katowice
Special
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