

**WARMIA AND MAZURY  
GOOD CLIMATE  
FOR YOUR INVESTMENTS**



**WARMIA AND MAZURY  
THE REGION OF UNITED EUROPE**

**OLSZTYN, GRUDZIEŃ 2009**



Warmińsko-Mazurska  
Agencja Rozwoju Regionalnego S.A.  
w Olsztynie



Warmińsko-Mazurskie  
Local Government

## WARMIA AND MAZURY GOOD CLIMATE FOR YOUR INVESTMENTS

*Reliefs and exemptions for investors in Warmia and Mazury  
region, broken down by municipalities  
and special economic zones*

Olsztyn, grudzień 2009



PROGRAM  
REGIONALNY  
NARODOWA STRATEGIA SPÓJNOŚCI



UNIA EUROPEJSKA  
EUROPEJSKI  
FUNDUSZ SPOŁECZNY



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## **Introduction**

Poland is an attractive location for investment as shown by the continued interest of investors despite the economic crisis. This is caused i. a. by size of the Polish market, skilled workforce, low labour costs compared to other EU countries, and access to natural resources. Poland has a number of instruments of investors' support through which it is seen as a country open and friendly to a business.

This publication presents in a synthetic way instruments of investment support used in Warmia and Mazury, which in accordance with the possibilities offered by the Polish legislation, have a local character because they have been established by local governments. Originally, the idea they have is to encourage investment in Warmia and Mazury region. In addition, this publication presents activities of the national authorities aimed at encouraging business development through appropriate policy to support SME sector companies and foreign investors in special economic zones.

It also includes activities of the regional government through the Investor Assistance Centre in Warmia and Mazury Regional Development Agency in Olsztyn, acting on behalf of obtaining of new investments through a full service of potential investors in cooperation with local governments, SEZ and other partners.

## **1. Proposal of reliefs and investment incentives offered by the Special Economic Zones operating in Warmia and Mazury region**

Permanent form of support for external investment flows are particularly Special Economic Zones. SEZs have been established to create economic and legal conditions to boost economic competitiveness<sup>1</sup>. The purpose of SEZs is to activate business of certain areas through restructuring with the participation of institutions and support, mainly in the form of reliefs or tax reductions with particular emphasis on the involvement of external strategic investors, their capital and technology<sup>2</sup>. SEZs in Poland are a distinct part of the national territory, on which can be run a business set up in order to accelerate economic development, offering more favourable than elsewhere, the business environment<sup>3</sup>.

Operation principles of special economic zones were established by law on SEZ Act (Act of 20 October 1994 about special economic zones, Journal of Laws of 1994, No. 123, item. 600 with following changes) and in fourteen regulations regarding establishment of each zone. Possible amount of public aid in each zone is determined by the Council of Ministers and takes into account an unemployment rate in the region of zone

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<sup>1</sup> W. Lizińska, R. Kisiel, Special Economic Zones as an instrument of regional policy on the example of the Warmia and Mazury Special Economic Zone, Olsztyn 2008

<sup>2</sup> Ibidem

<sup>3</sup> Ibidem

impact, GDP per capita of the region in which the zone is located and the scale of its problems<sup>4</sup>.

The basis for the use of public assistance under the SEZ is to obtain a permission for running a business on its premises. The authorization specifies the purpose of business, conditions of employment by the employer a certain number of employees in a specified date and time and make the investment by the entrepreneur in the zone within the specified period<sup>5</sup>. Person entitled to grant, cancel and modify the authorization is the Minister responsible for economy, who by regulation may delegate his power to zone manager. The authorization expires at the end of the period for which the zone has been established.

In scope of exemptions and tax preferences in the special economic zones, the most important is an exempt from income tax in respect of business in the SEZ. These preferences are entitled to an equal footing, both domestic and foreign entrepreneurs who are located in the SEZ, obtained permits to conduct business activity in the area and meet the requirements provided for in Regulation of Council of Ministers, under which the zone has been established<sup>6</sup>. To receive a regional support, the entrepreneur has to bear the investment expenditure to the amount of at least 100 000 euro, or labour costs of new

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<sup>4</sup> Ibidem

<sup>5</sup> Ibidem

<sup>6</sup> Ibidem

employees of the value of two years' gross wage costs, plus a mandatory payments related to employment, incurred by the entrepreneur since the employment date<sup>7</sup>. The amount of the tax exemption is dependent on the size and location of the company and it is on the level from 30% for large companies to 70% for small business.

In Warmia and Mazury region run subzones of two Special Economic Zones: the Warmia and Mazury Special Economic Zone and the Suwalki Special Economic Zone.

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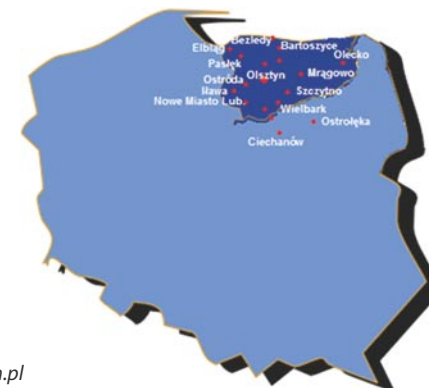
<sup>7</sup> Ibidem

## Warmia and Mazury Special Economic Zone Joint Stock Company

The Warmia and Mazury Special Economic Zone Joint Stock Company is a managing company, whose shareholders are local governments and the Treasury. WM SEZ is an area of 738.8 ha of land intended for economic investment.

WM SEZ is made up of 19 subzones located in the following cities and municipalities: Bartoszyce (96.9 ha), Ciechanów (7.0 ha), Dobrze Miasto (45.1 hectares), Elbląg (46.9 hectares), Iława (7.7 ha), Iłowo (6.0 ha), Lidzbark Warmiński (6.2 ha), Mława (56.7 ha), Morąg (5.1 ha), Mrągowo (29.7 ha), Nowe Miasto Lubawskie (5.3 ha), Olecko (6.3 ha), Olsztyn (203.6 ha), Olsztynek (21.3 ha), Ostrołęka (86.1 ha), Ostróda (6.6 ha), Pasłęk (7, 6 ha), Szczytno (42.4 ha) and Wielbark (52.0 ha).

Figure 1: Areas covered by the Warmia and Mazury Special Economic Zone



Source: [www.wmsse.com.pl](http://www.wmsse.com.pl)

In addition to the good equipped with utilities, favourable location, the possibility of a wide choice, the main incentive to invest in these areas is the public aid provided to investors.

The entrepreneurs operating within the area of WM SEZ, holding an authorization to conduct business activity in the area of the Warmia and Mazury Special Economic Zone, are entitled to take advantage of public aid in the form of income tax exemptions. In accordance with current regulations, the region of Warmia and Mazury is one of the areas where entrepreneurs can obtain the highest public aid on a national scale.

This exemption is granted for two titles - for new investment and for new jobs creation. The entrepreneur has full freedom to choose which title they want to use.

With the use of public aid for new investment, the basis of calculating the maximum amount of aid is the sum of the eligible investment expenditure. The definition of eligible expenses include § 6 of the Regulation of the Council of Ministers of 10 December 2008 concerning public aid granted to entrepreneurs operating on the basis of a business activity permit within special economic zones. Public aid for new investment can be granted provided that entrepreneur has at least 25% of the total investment cost. The minimum investment amount must be 100 000 euro.

With the use of public aid for new jobs creation, the basis of calculating the maximum amount of aid are two years' labour costs of new employees. For Warmia and Mazury maximum aid fixed by regulations is set at 50% of the eligible costs of the

new investment or 50% of two-year labour costs of newly hired employees. For medium-sized companies regulations heighten the maximum amount of aid by 10% and for small 20% (excluding entrepreneurs operating in the transport sector). The definition of medium and small enterprises has been posted at the end of this article.

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**Suwalki Special Economic Zone Joint Stock Company**



## Subzone Elk, Goldap.

Suwalki Special Economic Zone consists of six separate areas in Suwalki, Elk, Goldap, Grajewo, Malkinia Gorna and Bialystok with total area of 342.7662 ha, in which entrepreneurs conduct their business on preferential terms. In Warmia and Mazury are subzones Goldap and Elk with a total area of 161.80 ha. Institution managing the zone is the Suwalki Special Economic Zone Joint Stock Company, which is responsible for the sale of land for investment, and issuing permits for business activities.

Fig. 2 The area covered by the Suwalki Special Economic Zone



Source: [www.wmsse.com.pl](http://www.wmsse.com.pl)

A licence to conduct business activity in the Suwalki Special Economic Zone entitles its holder to use public aid. The exemption from income tax is a form of the public aid. Such an exemption is valid in consecutive years until the moment the

company recovers 50% of the value of capital investment made by the entrepreneur. The companies from Small and Medium Enterprises sector are entitled to recover 70% and 60% of capital investment. If the costs of opening a business came to, for example, 5 million PLN, the investor will gain even PLN 3.75 million thanks to exemption from income tax. By investing in the Suwalki Special Economic Zone entrepreneurs can also obtain individual reductions in local taxes.

Contact:

**Suwalki Special Economic Zone  
Joint Stock Company**

Subzone Elk and Goldap

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## 2. Warmia and Mazury Investor Assistance Centre

Warmia and Mazury Investor Assistance Centre operates within the Warmia and Mazury Regional Development Agency Joint Stock Company in Olsztyn which support an entrepreneurship in the region. The main tasks of Warmia and Mazury Investor Assistance Centre (IAC) is working to promote the regional offer investment and active participation in the process of handling foreign and domestic investors, monitoring of the status of investments in the region, maintaining databases with investment offers and consulting for recipients of investment.

IAC activities are directed in particular to the promotion of Warmia and Mazury, as areas especially attractive to a potential investor. In cooperation with the Polish Information and Foreign Investment Agency in Warsaw, the IAC can reach a very wide range of potential investors, both domestic and foreign with the top offers.

Furthermore, IAC provides its help in a professional consultancy in the development of a comprehensive offers of areas and facilities prepared for new investments and in their promotion by domestic and foreign channels. WM IAC provides investors with all the economic and other information needed at the stage of location selection. It helps in finding suitable locations for investment - both 'Greenfield' and 'Brownfield', contacts with central and local government organizations and foreign partners.

Thanks to cooperation with the Special Economic Zones,

the Warmia and Mazury Investor Assistance Centre provides potential investors with access to the full and current information and provide quick and efficient handling of the investment process.

The main tasks of Investor Assistance Centre:

- Working to promote the region from the investment and economic point,
- Providing comprehensive services for investors of the Warmia and Mazury region,
- Professional consulting assistance in developing a comprehensive tender areas and facilities prepared for new investments.

Investor Assistance Centre provides investors with:

- Any information, economic and other needs at the stage of location selection,
- Help in finding a suitable location - both Greenfield and Brownfield,
- Support in dealing with local authorities,
- Assistance in the organization of cooperation with foreign partners.

Contact:



**Warmia and Mazury Investor Assistance Centre  
Warmia and Mazury Regional Development Agency Joint  
Stock Company in Olsztyn**

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### **3. Possibilities of support for investments from the funds of the European Union**

In the case of the European Union Funds entrepreneurs can apply for a non-refundable grants generally at 50% of net costs of realized investments. These are resources for co-financing of projects aimed at economic and social development of EU regions eligible for financial assistance.

Based on the guidelines of the European Union setting out the main objectives of cohesion policy in Poland developed the National Strategic Reference Framework 2007-2013. This document sets out the directions of funding support from the EU budget available for the programming period under the European Regional Development Fund (ERDF), European Social Fund (ESF) and Cohesion Fund (CF). On the tasks set out in the National Cohesion Strategy, Poland has been granted more than € 67.3 billion - nearly 1 / 5 of the total resources allocated to the European Union Cohesion Policy in 2007-2013. On the co-financing of these activities approximately 11.9 billion from the national public funds and 6.4 billion from private funds will be allocated<sup>8</sup>.

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<sup>8</sup> Ibidem

In the National Cohesion Strategy for 2007-2013 following Operational Programs were developed:

- 1) Operational Programme Infrastructure and Environment - a budget including the national contribution is EUR 37.6 billion.
- 2) Operational Programme Innovative Economy - a budget including the national contribution is EUR 9.7 billion.
- 3) Operational Programme Human Capital - a budget including the national contribution is EUR 11.4 billion.
- 4) Operational Programme Development Eastern Poland - a budget including the national contribution is EUR 2.27 billion.
- 5) Sixteen Regional Operational Programmes - total budget, including the national contribution is EUR 16 555 614 188.

Each program has detailed operational priorities, which in turn consist of Measures. An investor wishing to benefit from a grant must first find the most corresponding to its objectives the operational programme, and later the priority axis contained in programme and specific Measure<sup>9</sup>.

The main objective of the Operational Programme Innovative Economy (OP IE) is to develop the national economy based on innovative solutions in enterprises. Implementation of this objective has been scheduled through the following

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<sup>9</sup>A. Godlewski, A. Szoszkiewicz, EU grants for your business or how to win a European non-repayable money for investment in 2007, Rectus, Warsaw 2007, p. 12.

specific objectives:

- Increase enterprises innovation,
- Increase the share of innovative products of the Polish economy on the international market,
- Creation of standing and better jobs,
- Increase use of ICT in the economy,
- Increase competitiveness of Polish science,
- Increase the role of science in economic development.

OP IE Governing body is the Ministry of Regional Development. The Intermediary bodies are: the Ministry of Economy, the Ministry of Science and Higher Education and the Ministry of the Interior and Administration.

The main objective of the **Operational Programme Infrastructure and Environment** (OP I&E) is to increase the investment attractiveness of Poland and its regions through the development of technical infrastructure while protecting and improving the environment, health, preserving cultural identity, and developing territorial cohesion.

Implementation of this objective has been scheduled through the following horizontal objectives:

- Increasing competitiveness of Polish regions and counteracting their social, spatial and economic exclusion. This objective will be realized in the priorities, which will aim to include in the transport system of largest urban centres from areas of the eastern Poland.

- Construction and modernization of technical and social infrastructure having fundamental importance for the competitiveness of Poland. This objective will be supported mainly by large investments in the field of the development of transport network, environmental protection, energy infrastructure, increasing the potential of cultural, higher education and health protection.

Specific objectives of the programme:

- Increase the availability of the main economic centres in Poland, thanks to their connection in network of expressways and highways, as well as the alternative to road transport means of transport,
- Construction of infrastructure which will ensure that economic development of Poland will be followed while maintaining and improving the natural environment,
- Increasing the attractiveness of Poland, by exploiting the potential of culture and heritage of the global and European importance,
- Ensuring long-term energy security for Poland,
- Support to maintain a healthy workforce,
- The development of modern universities.

OP I&E Governing body is the minister responsible for regional development. The Intermediary bodies are: the Ministry of Environment, the Ministry of Transport, the Ministry

of Economy, the Ministry of Culture and National Heritage, the Ministry of Health and Ministry of Science and Higher Education.

Entrepreneurs in OP I&E will be able to apply for funds under the following priorities<sup>10</sup>:

Priority axis 4. Initiatives aimed at adjusting enterprises to the requirements of environment protection.

The aim of this priority axis is co-financing of reduction of the negative impact of existing industrial activities on the environment and adaption of businesses to the requirements of community law. Allocation of community and national resources for the programming period 2007-2013 for this priority is EUR 667 000 000.00.

Priority axis 7. Environment-friendly transport.

The aim of this priority axis is to increase the share of environmentally friendly means of transport in the overall carriage of passengers and cargo. Allocation of community and national resources for the programming period 2007-2013 for this priority is EUR 12 061 999 164.00.

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<sup>10</sup> Operational Programme Infrastructure and Environment, National Strategic Reference Framework 2007-2013, Detailed Description of Priorities, the Ministry of Regional Development, Warsaw, 01 December 2008.

Priority axis 8. Transport safety and national transport networks.

The aim of this priority axis is to improve safety and communication accessibility of Poland and national interregional connections, outside the TEN-T network. Allocation of community and national resources for the programming period 2007-2013 for this priority is EUR 3 465 282 353.00.

Priority axis 9. Environment-friendly energy infrastructure and energy efficiency.

The aim of this priority axis is to improve national energy security in the scope of impact of energy sector on the environment. Allocation of community and national resources for the programming period 2007-2013 for this priority is EUR 1 403 046 949.00.

Priority axis 10. Energy security including diversification of the energy sources

The aim of this priority axis is to improve national energy security by creating new transport capacities of electricity, natural gas and crude oil and the development of underground natural gas storage facilities, and by ensuring the availability of the gas network in the areas without network and modernization of existing distribution networks. Allocation of community and national resources for the programming period 2007-2013 for this priority is EUR 1 693 211 765.00.

Entrepreneurs in the other priorities will benefit indirectly.

The main objective of the **Operational Programme Human Capital** (HC OP) is to increase the level of employment and social cohesion.

Implementation of this objective has been scheduled through the following strategic objectives:

- Raising the level of professional activity and employability of the unemployed and economically inactive,
- The reduction of areas of social exclusion,
- Improve the adaptability abilities of workers and enterprises to changes in the economy,
- Dissemination of society education at every stage of education while increasing the quality of educational services and their stronger connection with the needs of knowledge-based economy,
- Increase of public administration potential in the scope of policies development and providing high quality services and to reinforce state mechanisms,
- The growth of territorial cohesion.

Implementing of the Operational Programme Human Capital will be carried out through nine Priorities at the regional and central level.

The Governing body of OP HC is the Ministry of Regional Development. The Intermediary bodies include Minister

responsible for the work, higher education and regional development. In addition, for the regional components there will be responsible marshal offices and the regional labour offices of individual provinces.

Entrepreneurs will directly benefit from measures under the priorities I, II, IV, VIII. From measures of the other priorities entrepreneurs will benefit indirectly. In the above-mentioned priorities, entrepreneurs will be able to apply for funds for upgrading professional skills of their employees, business consulting for enterprises and support of processes of adaptation and modernization. In addition, training institutions will be able to apply for funds dedicated to improving the quality of training services.

The main objective of the **Operational Programme Development of Eastern Poland** (OP DEP) is to enhance economic and social competitiveness of regions of Eastern Poland on a national and European level, and increase their territorial cohesion in the transregional dimension.

Within the new programming period for 2007-2013 there has been developed programme for the five poorest regions of the European Union, according to achieved GDP per capita<sup>11</sup>. This condition is met by five Polish voivodeships: Lubelskie, Podkarpackie, Podlaskie, Świętokrzyskie and Warmińsko-Mazurskie.

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<sup>11</sup> EU Funds 2007-2013 Guide for entrepreneurs, Cieslak R. (ed.), Unimex, Wrocław 2008, p. 211

By the decision of Council of Europe these voivodeships received support from the European Regional Development Fund, which finances OP DEP.

„Operational Programme Development of Eastern Poland is the instrument leading to the implementation of pro-development processes and makes up additional element of the development of the regions covered by some kind of stagnation.”<sup>12</sup>

Implementation of the primary aim has been scheduled through the following specific objectives:

- Increasing the investment attractiveness of provinces of Eastern Poland
- Development of the main centres of growth
- Improving the quality of internal communication connections

Entrepreneurs will be able to apply for support within the following priorities of the Operational Programme Development of Eastern Poland<sup>13</sup>:

#### Priority axis 1. Modern economy

Allocation of community and national resources for the programming period 2007-2013 for this priority is EUR 929 361 511.00.

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<sup>12</sup> EU Funds 2007-2013 Guide for entrepreneurs, Cieslak R. (ed.), Unimex, Wrocław 2008, p. 211

<sup>13</sup> Operational Programme Development of Eastern Poland 2007-2013, National Strategic Reference Framework 2007-2013, Detailed Description of the Priority Axes, the Ministry of Regional Development, Warsaw, 27 October 2008.

In its assumption, priority axis 1 creates innovative activities in the field of business development, expansion of information and communication infrastructure, development of the educational base of higher education or the promotion of the region.

Support under the Operational Programme Development of Eastern Poland has a toner of funding which is geared to creating the conditions for business growth, rather than direct support of investment, staff training or advice to entrepreneurs. According to the Guide to the Operational Programmes 2007-2013 'European Funds for Entrepreneurs'<sup>14</sup> entrepreneurs will have the opportunity to apply for support in Measure 1.3 - encouraging innovation, the minimum amount of support is PLN 12 million.

The Governing body is the Ministry of Regional Development and the Intermediary body is the Polish Agency for Enterprise Development.

From the standpoint of business, the most interesting are the Priority I and III of Operational Programme Development of Eastern Poland. The purpose of priority I is to increase the investment attractiveness of provinces of Eastern Poland i.a. by improving conditions for business - the development and diffusion of innovative projects, and building a permanent platform for cooperation between regions of Eastern Poland

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<sup>14</sup> European Funds for entrepreneurs guide to operational programmes, the Ministry of Regional Development and the Polish Information and Foreign Investment Agency in Warsaw, the Ministry of Regional Development, Warsaw 2008, p. 84

in the field of common promotion activities and development of interregional cooperation. Support could also be included in the projects of construction and modernization of infrastructure enabling organization of congresses, conferences, exhibitions and fairs of the importance of transregional and international level.

**Warmia and Mazury Regional Operational Programme for the years 2007-2013** was formally approved by the European Commission on 11th October 2007. In disposal of the regional authorities for the implementation of ROP is the amount EUR 1.03 billion. The basis for drawing up the following information about the programme is a bill of the Detailed Description of Priority Axis WM ROP for 2007-2013 from March 2008.

WM ROP main objective for 2007-2013 is to increase the competitiveness of the economy and the number and quality of network connections. It is implemented through the following specific objectives:

- Increase the competitiveness of companies, products and services,
- Higher regional competitiveness as a place to live and work,
- Improved network connections of Warmia and Mazury region.

Entrepreneurs will find a support in the Regional Operational Programme, the Priority 1, measure 1, division 3, 5, 6, 7, 8, 9,



measure 3, Priority 2, measure 1, Priority 3 and 6:

#### Priority axis 1. Entrepreneurship<sup>15</sup>.

Resources in this priority will be intended to increase the competitiveness of enterprises, increase the potential of institutions of business environment and supporting the production and promotion of regional products. Allocation of community and national resources for the programming period 2007-2013 for the Priority axis Entrepreneurship is EUR 238 598 129.00.

#### Priority axis 2. Tourism<sup>16</sup>.

Resources in this priority will be intended to increase potential of tourism and promote region and its tourist offer. Allocation of community and national resources for the programming period 2007-2013 for the Priority axis Tourism is EUR 158 529 975.00.

#### Priority axis 3. Public infrastructure<sup>17</sup>.

Resources in this priority will be intended for investment in educational infrastructure and the high level of protection

and availability of medical treatment and care. Allocation of community and national resources for the programming period 2007-2013 for the Priority axis Public infrastructure is EUR 73 167 673.00.

The Intermediary body is Regional Fund of Environmental Protection and Water Management in Olsztyn and the Warmia and Mazury Regional Development Agency Joint Stock Company in Olsztyn.

Measures within these priorities are aimed at increasing the competitiveness of enterprises through:

- Infrastructure investments, providing the basis of the cooperation connection between enterprises, scientific and R&D units and enterprises,
- Support for small and middle enterprises through the promotion of products and environmentally friendly processes,
- Support for new investments for large enterprises,
- Investment grants for micro enterprise and SME sector in the scope of innovation and new technologies,
- Support for industrial-research projects,
- Other investments in enterprises.

In addition, the production and promotion of regional products and the growth of potential of tourism also will be supported.

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<sup>15</sup> The Detailed description of the priority axis 'Entrepreneurship' Warmia and Mazury Regional Operational Programme for the years 2007-2013, the Board of Warmia and Mazury, Olsztyn, 23 September 2008.

<sup>16</sup> The Detailed description of the priority axis 'Tourism' Warmia and Mazury Regional Operational Programme for the years 2007-2013, the Board of Warmia and Mazury, Olsztyn, 16 October 2008.

<sup>17</sup> The Detailed description of the priority axis 'Public Infrastructure' Warmia and Mazury Regional Operational Programme for the years 2007-2013, the Board of Warmia and Mazury, Olsztyn, 09 December 2008.

#### **4. Useful guide-book for investors in Warmia and Mazury region**

##### **Main Information Point of Warmia and Mazury Regional Operational Programme for years 2007-2013**

Marshal Office of the Warmia and Mazury Voivodeship, Regional  
Policy Department

ul. Kościuszki 83, 10-950 Olsztyn

open: Monday 8:00 - 16:00, Tuesday - Friday 7:30 - 15:30

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##### **Main Information Point of European Funds in Olsztyn**

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##### **Local Information Point of European Funds in Elbląg**

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e-mail: lpielblag@warmia.mazury.pl

##### **Local Information Point of European Funds in Elk**

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##### **Information Points - the Intermediary bodies:**

1) The Intermediary body II appointed to implementation of sub-measures 1.1.5., 1.1.6., 1.1.7., 1.1.8., 1.1.9 for priority axis Entrepreneurship in Warmia and Mazury region

##### **Regional Consulting Point Warmia and Mazury Regional Development Agency Joint Stock Company in Olsztyn**

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e-mail: wmarr@wmarr.olsztyn.pl

2) The Intermediary body for priority axis VI Natural environment in Warmia and Mazury region.

##### **Regional Centre of Environmental Projects, Regional Fund of Environmental Protection and Water Management in Olsztyn**

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**Warmia and Mazury Provincial Office**

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**Warmia and Mazury Tax Office in Olsztyn**

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**Warmia and Mazury Labour Office in Olsztyn**

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**Board of Revenue in Olsztyn**

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**Regional Directorate of Environment Protection in Olsztyn**

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## **5. Reliefs and exemptions from national and local taxes as an instrument to support economic development on the example of cities and municipalities of Warmia and Mazury**

Reliefs and exemptions for entities establishing and doing business in Warmia and Mazury region, broken down by municipalities are shown in Table 3.

It contains information not only about the Resolutions of the Municipal or Urban Council for exemption from property tax but also additional information on investment incentives that may affect the choice of investment location by the investor. The legal basis giving the power for Municipal Council to enact relevant resolutions is the Act of 12 January 1991 on local taxes and charges<sup>18</sup>.

The following table provides an overview of the municipalities, which have introduced tax reductions and exemptions that are investment incentives in a formal and long-term way. Individual consideration of the application to obtain relief for enterprises declared: Biskupiec Municipal Office, Iława City Office, Kowale Oleckie Municipal Office, Nowe Miasto Lubawskie Municipal Office, Pasym Municipal Office, Rychliki Municipal Office.

Authorities of Cities and Municipalities Councils, and Warmia and Mazury Investor Assistance Centre provide to all

interested detailed information on the exemptions in selected municipalities. Warmia and Mazury Investor Assistance Centre also assist investors in their dealings with local authorities.

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<sup>15</sup> Act of 12 January 1991 on local taxes and charges, Journal of Laws of 2006, No. 121, pos. 844, with later changes

Table 3. Reliefs and exemptions for entities establishing and doing business in Warmia and Mazury region

City	Office	Concession / exemption from property tax	Legal basis	Other investment incentives	Comments
Barciany	Municipality Office	<ul style="list-style-type: none"> <li>Newly registered entities employ workers in an employment contract throughout the whole period of tax exemption:                             <ul style="list-style-type: none"> <li>- From 1 to 5 for a period of 0.5 years</li> <li>- From 6 to 20 workers for 2 years</li> <li>- Over 20 employees for 3 years</li> </ul> </li> <li>Exemption for start-up throughout the period of 36 months</li> <li>Exemption throughout the period of 10 years for companies operating in WM SEZ</li> </ul>	Resolution No. XII/78/2004 of 12 February 2004 on No exemptions from property tax.		The total amount of aid received by the entrepreneur in period of 3 consecutive years shall not exceed an amount equivalent to 100 thousand EUR. The municipality has an investment land designed for a industry-constituent use.
Bartoszyce	City Office	<ul style="list-style-type: none"> <li>Exemption for start-up throughout the period of 36 months</li> <li>Exemption throughout the period of 10 years for companies operating in WM SEZ</li> </ul>	Resolution No. 21/IV/98 and 196/XXV/2000 – reliefs for business in the property tax	<ul style="list-style-type: none"> <li>Existence of Warmia and Mazury Special Economic Zone</li> </ul>	-

Bartoszyce	Municipality Office	<ul style="list-style-type: none"> <li>Exemption doing business (1-3 years tax exemption for undertaking economic activity for the first time), provided the creation of new jobs and maintain that employment</li> </ul>	Resolution No. XVI/99/2007 of Bartoszyce Municipality Council of 28 November 2007 on exemption from property tax under the assistance of a de minimis for companies	<ul style="list-style-type: none"> <li>Existence of Warmia and Mazury Special Economic Zone</li> </ul>	-
Biskupiec	City Office	<ul style="list-style-type: none"> <li>Exemption shall be granted provided the creation and maintenance jobs. Exemption is granted for the following period:                             <ul style="list-style-type: none"> <li>• 12 months for at least 3 new jobs</li> <li>• 24 months for at least 15 new jobs</li> <li>• 36 months for at least 30 new jobs</li> </ul> </li> </ul>	Resolution No. XIII/89/07 of City Council of 30 October 2007 on exemption from property tax under the assistance of de minimis changed by Resolution No. XV/118/07 of City Council of 28 December 2007	<ul style="list-style-type: none"> <li>Existence of Warmia and Mazury Special Economic Zone</li> </ul>	The total amount of aid received by the entrepreneur in period of 3 consecutive years shall not exceed an amount equivalent to 100 thousand EUR. The taxpayer must be dealt with tax obligations to the Biskupiec Municipality. The exemption does not apply to properties located within the SEZ. Exemption is given only once.

Biszynek	City Office	<ul style="list-style-type: none"> <li>Exemption from property tax in connection with the launch of the new economic activity by individuals who are unemployed, who directly before such activities were registered in the Labour Office. The exemption applies to tax in the year in which they started operating.</li> </ul>	<p>Resolution No. XXVII/128/05 of Biszynek City Council of 8 December 2005 on exemptions from property tax.</p>	-	-
Braniewo	City Office	<ul style="list-style-type: none"> <li>The minimum investment cost is PLN 100 000.00 or created at least 3 new jobs associated with new investment in the case of investments by micro entrepreneurs</li> <li>The minimum investment cost amounts to PLN 250 000.00 or created at least 5 new jobs associated with new investment in the case of investments by small businesses</li> <li>The minimum investment cost</li> </ul>	<p>Resolution No. XVII/112/08 of City Council of 30 April 2008 on the granting of business property tax exemptions, representing regional investment aid for years 2007-2013</p>	-	-

		<ul style="list-style-type: none"> <li>amounts to PLN 400 000.00 or created at least 10 new jobs associated with new investment in the case of investments by medium-sized enterprises</li> <li>The minimum cost of investment is PLN 1000 000.00 or created at least 25 new jobs associated with new investment in the case of investments by enterprises other than those mentioned above</li> </ul>			
Dobre Miasto	City Office	<ul style="list-style-type: none"> <li>Exemption from property tax for entrepreneurs who create at least 5 new jobs, provided they maintain them for a period of 3 years from the date of completion of the investment.</li> <li>Exemption from property tax for newly built wind power plants for 3 years. Exemption granted on request of the individual</li> </ul>	<p>Resolution No. XV/85/07 of 15 November 2007 on exemption from property tax under the de minimis aid changed by Resolution No. XVI/96/07 of 6 December 2007</p>	<ul style="list-style-type: none"> <li>Existence of Warmia and Mazury Special Economic Zone</li> </ul>	<p>Preference for investing in the wind power plants.</p>

Działdowo	City Office	<ul style="list-style-type: none"> <li>• Micro and small enterprises for the period: <ul style="list-style-type: none"> <li>- No longer than 1 year if the investment cost of 0.25 million to 0.5 million EUR</li> <li>- No longer than 2 years in the investment cost of more than 0.5 million to 1.5 million EUR</li> <li>- Not more than 5 years when the investment cost over 1.5 million EUR.</li> </ul> </li> <li>• Medium enterprises for the period: <ul style="list-style-type: none"> <li>- No longer than 1 year for investment costs from 0.5 million to 1 million EUR</li> <li>- No longer than 2 years in the investment cost over 1 million to 2 million EUR</li> <li>- Not more than 5 years when the investment cost over 2 million EUR</li> </ul> </li> <li>• Large enterprises for the</li> </ul>	Resolution of City Council of 29 November 2007 No. XI/120/07 on the exemption from the property tax under the regional aid to support new investment		
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Elbląg	City Office	<p>period:</p> <ul style="list-style-type: none"> <li>- Not more than 1 year if the investment cost of 1 million to 1.5 million EUR</li> <li>- No longer than 2 years in the investment cost over 1.5 million to 4 million EUR</li> <li>- Not more than 5 years when the investment cost over 4 million EUR</li> </ul> <ul style="list-style-type: none"> <li>• Properties owned by property tax payers, who will begin running the new business, as well as registered unemployed in the Labour Office regardless of undertaking business activity for the first time for 12 months.</li> <li>• Properties acquired by the enterprise in order to expand their business for 12 months</li> </ul>	Resolution of City Council No. V/33/2007 on the exemption from tax on property situated in the city of Elbląg;	<ul style="list-style-type: none"> <li>• Resolution No. XX/408/2009 on regional aid scheme to promote new investments for companies doing business in the city of Elbląg;</li> <li>• Resolution No. XX/407/2009 on regional aid scheme to promote new jobs associated with new</li> </ul>	The presence of Elbląg Technology Park. The possibility of exemption from tax on means of transport.
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Elk	City Office	<ul style="list-style-type: none"> <li>Entrepreneur who created new jobs associated with new investment shall be entitled to tax exemption, the total amount of the exemption may not exceed:</li> <li>- For micro entrepreneur 40% incurred by the enterprise, two-year labour costs of newly employed workers</li> <li>- For small entrepreneur 30% incurred by the enterprise, two-year labour costs of newly employed workers</li> <li>- For large entrepreneur 20%</li> </ul>	<p>Resolution No. XX/181/08 of Elk City Council of 29 January 2008 on the exemption from property tax under the regional aid for new investment or job creation associated with new investment</p>	<ul style="list-style-type: none"> <li>Resolution No. XXIV/234/08 on the determination of the principles of renting premises owned by Elk City</li> <li>Existence of Suwalki Special Economic Zone</li> </ul>	<p>investments for companies doing business in the city of Elblag;</p> <ul style="list-style-type: none"> <li>Existence of Warmia and Mazury Special Economic Zone</li> </ul>	Urban Development Zone Techno-Park in Elk
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Elk	Municipality Office	<p>incurred by the enterprise, two-year labour costs of newly employed workers</p> <ul style="list-style-type: none"> <li>Ability to apply for remission of property tax for investors who create new jobs related to the investment and for investors to newly constructed buildings and structures used for business activities</li> </ul>	<p>The lack of proper Resolutions. Granted on request of the individual.</p>	<ul style="list-style-type: none"> <li>Tax allowance only at the request of the taxpayer - Act of 29 August 1997 - Tax Ordinance.</li> <li>Ability to apply for tax reliefs, and transfers the tax payment deadlines: - for investors who create new jobs related to the investment - for investors to newly constructed buildings and structures used for business activities.</li> <li>Mayor considers applications</li> </ul>		
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					individually.	
Gietrzwałd	Municipality Office	<ul style="list-style-type: none"> <li>Exemption from property tax for one year after the completion of the investment. For investors who create new jobs for residents of the municipality</li> </ul>	<ul style="list-style-type: none"> <li>The lack of proper Resolutions. Granted on request of the individual.</li> </ul>	<ul style="list-style-type: none"> <li>Reliefs for entrepreneurs starting their own business - tourism.</li> </ul>		
Gizycko	Municipality Office	<ul style="list-style-type: none"> <li>Exemption of buildings constructed after 01.01.2007 intended to conduct business activities other than agriculture or forestry, or buildings for the first time to the business activities other than agriculture or forestry after 01.01.2007 after fulfilment the following requirements: <ul style="list-style-type: none"> <li>- Running a business at least 3 years</li> <li>- The employment of at least 2 employees and maintaining that level of employment for at least 3 years</li> </ul> </li> </ul>	<p>Resolution No. XI/110/07 of Municipality Council of 27 November 2007 on exemptions from property tax under the de minimis</p>			

Gizycko	City Office	<p>The maximum time of exemption of a.m. buildings is 3 years.</p> <ul style="list-style-type: none"> <li>Tax relief covering the exemption from property tax, newly built and expanded (on part of the expanded) buildings used for business</li> <li>Newly built, newly acquired and rebuilt, expanded buildings, or parts thereof with related land occupied for conducting business activity by entrepreneurs. Exemption granted for the period: <ul style="list-style-type: none"> <li>a) 36 months if the investment created at least 3 full-time jobs;</li> <li>b) 60 months if the investment created at least 20 full-time</li> </ul> </li> </ul>				
Górowo Iławeckie	City Office		<p>Resolution of City Council of 30 November 2007 No. XIII/90/07 on the exemption from property tax of buildings or parts thereof, and land related with economic activity.</p>			

			jobs; c) 84 months if the investment created at least 50 full-time jobs; • Rebuilt and expanded buildings or parts thereof, occupied for business activities are exempted from property tax. Exemption granted for 24 months after submission of documents.			
Gronowo Elbląskie	Municipality Office	• For a period of 2 years if there were created and maintained at least 3 new jobs • For a period of 3 years if there were created and maintained at least 6 new jobs	Resolution of Municipality Council No. XXIV/171/05 of 25 April 2005 on the exemption from property tax for enterprises.		The municipality has a valid spatial development plan	
Iława	Municipality Office	• Tax allowances are granted: 1) 1 year of formation from 2 to 10 new jobs; 2) a period of 3 years with the establishment of 11 to 20 new jobs	Resolution of Municipality Council of 27 June 2007 No. VIII/66/2007 on the exemption from property			

		jobs; 3) a period of 5 years with the establishment of 21 to 50 new jobs; 4) for a period of 10 years at creating over 51 new jobs	tax in the Iława Rural Municipality within the de minimis aid.			
Iłowo-Osada	Municipality Office	• It concerns the property, which over 2 years before the investment has not been occupied for conducting business or have been taken to carry out business activities other than the newly initiated. • Tax-free provided that the establishment and maintenance of new jobs: - For 1 year if there were created and maintained at least 3 new jobs - For 2 years if there were created and maintained at least 6 new jobs - For 3 years if there were	Resolution of Municipality Council of 21 April 2008 No. XIII/99/08 on tax exemptions for doing business	• Existence of Warmia and Mazury Special Economic Zone		

		created and maintained at least 9 new jobs - For a period of 4 years if there were created and maintained at least 11 new jobs		Resolution No. XVIII/198/04 of 30 December 2004 on exemptions from properties of entrepreneurs who trigger economic activity for the first time on the area of city and municipality of Jeziorany		
Jeziorany	City Office	<ul style="list-style-type: none"> <li>For the first time business start-ups on the area of city and municipality of Jeziorany for 12 months</li> </ul>		Resolution of Municipal Council No. XXII/124/2008 of 28 December 2008 on exemption from property tax within public aid for entrepreneurs in the Jonkowo Municipality		
Jonkowo	Municipality Office	<ul style="list-style-type: none"> <li>For the first time business start-ups on the area of Jonkowo municipality provided creation of at least 1 new work stand for the period: <ul style="list-style-type: none"> <li>- 1 years if there were created 1-4 new jobs</li> <li>- 2 years if there were created</li> </ul> </li> </ul>				

		5-10 new jobs - 3 years if there were created more than 10 new jobs		Resolution No. XV/83/2007 of Kętrzyn Municipality Council of 19 December 2007 on the exemption from property tax		
Kętrzyn	Municipality Office	<ul style="list-style-type: none"> <li>For the first time business start-ups on the area of Kętrzyn municipality for 12 months</li> </ul>		Resolution of Municipality Council No. XX/135/2008 on property tax exemptions		Reduced rates of taxation - Resolution No. XXV/133/2008 on determining the rates of property tax
Kruklanki	Municipality Office	<ul style="list-style-type: none"> <li>Exemption from property tax for 2 years for the area of buildings newly built, put into use after 1<sup>st</sup> January 2009 for business, provided conducting business activity in these buildings</li> <li>Exemption from property tax for a period of 1 year: <ul style="list-style-type: none"> <li>- Buildings acquired after 1<sup>st</sup> January 2009 to conduct business activity provided conducting business in these buildings</li> </ul> </li> </ul>				

			<p>- Land acquired after 1<sup>st</sup> January 2009 to conduct business provided conducting business activity on this land. These exemptions may be applied once every 10 years.</p> <ul style="list-style-type: none"> <li>• Providing relief in property tax of building or its parts for the period from 1 year to 3 years for newly built buildings or occupied for business activities by the entrepreneurs taking the first such activity in the Municipal</li> </ul>				Municipality also offers investment territorial development in water supply and sanitary sewage
Kurzętnik	Municipality Office			<ul style="list-style-type: none"> <li>• Exemption from property tax buildings or parts involved in the creation of new jobs, depending on their amount for the period from 1 year to 3 years.</li> </ul>	Resolution No. XIX/122/08 of 25 April 2008 in adopting 'The de minimis aid program for entrepreneurs who create new jobs in the Lukta municipality'	-	
Łukta	Municipality Office						

			<ul style="list-style-type: none"> <li>• Tax exemptions have entrepreneurs creating new jobs in the Municipality for the following period: <ul style="list-style-type: none"> <li>- 1 year if there were created and maintained at least 2 new jobs</li> <li>- 2 years if there were created and maintained at least 5 new jobs</li> <li>- 3 years if there were created at least 8 new jobs</li> </ul> </li> <li>• Exemption from property tax for buildings, structures and land, which in a period of 2 years before the investment has not been occupied for conducting business or have been taken to carry out business activities other than the newly initiated, provided the establishment and maintenance jobs for the</li> </ul>	Resolution No. IX/54/2005 of Markusy Municipality Council of 12 December 2005 for exemption from property tax for entrepreneurs.			
Markusy	Municipality Office						
Miłomłyn	City and Municipality Office			Resolution of City Council No. X/70/2007 on the exemption from property tax of investment sites for doing business.			

			<p>following period:</p> <ul style="list-style-type: none"> <li>- 1 year if there were created and maintained at least 3 new jobs</li> <li>- 2 years if there were created and maintained at least 6 new jobs</li> <li>- 3 years if there were created and maintained at least 10 new jobs</li> <li>- 4 years if there were created and maintained at least 11 new jobs</li> </ul>		
Morąg	City Office	<ul style="list-style-type: none"> <li>• Exempt from property tax for buildings, structures or their parts: <ul style="list-style-type: none"> <li>- Newly built occupied for business activities, excluding commercial</li> <li>- Newly built and acquired by purchase taken to carry out commercial activity</li> <li>- Acquired through purchase</li> </ul> </li> </ul>	<p>Resolution of City Council No. XIX/240/04 of 29 January 2004 On exemptions from property tax with later changes</p> <ul style="list-style-type: none"> <li>• Existence of Warmia and Mazury Special Economic Zone</li> </ul>		

			<p>and used for business activities, excluding commercial</p> <p>Depending on the number of newly created jobs for the period from 1 year to 6 years.</p> <ul style="list-style-type: none"> <li>• Exemptions from property tax for buildings associated with running a business in connection with the execution of new investment over the period: <ul style="list-style-type: none"> <li>- 12 months if the financial outlay for new investment exceeded EUR 0.5 million</li> <li>- 24 months if funding in the new value of the investment exceeded EUR 1 million</li> <li>- 36 months if the financial outlay for new investment, the value exceeded EUR 2 million</li> <li>- 48 months if the financial outlay for new investment, the value exceeded EUR 5 million</li> </ul> </li> </ul>		
Nidzica	City Office	<p>Resolution No. XXIX/328/2008 Nidzica City Council of 30 October 2008 In the case of exemption from tax property being regional investment aid to support new investment</p> <ul style="list-style-type: none"> <li>• Existence of Warmia and Mazury Special Economic Zone</li> </ul>			

Olecko	City Office	<ul style="list-style-type: none"> <li>The resolution applies to properties located in areas of Economic Activity "TAG" in Olecko, on which the municipality currently holds properties for sale by unlimited oral tender.</li> </ul>	Resolution of City Council No. VIII/76/07 of 31 May 2007 in adopting "The de minimis aid program for entrepreneurs investing or creating new work places in the Olecko Municipality.	<ul style="list-style-type: none"> <li>Existence of Warmia and Mazury Special Economic Zone</li> </ul>	
Olsztyn	City Office	<ul style="list-style-type: none"> <li>In connection with a realization of new investment by a small entrepreneur in property situated in Olsztyn, new investment has to be related with running for the first time business activity: production or service.</li> <li>In connection with realization of new investment on the property situated in Olsztyn and the creation as a result of these investments at least 5 new jobs during the interval of no more than 3 years from the</li> </ul>	Resolution No. XLII/534/05 of 30 March 2005 on the exemption from property tax for entrepreneurs realizing new investments and creating new jobs for new investment; on the area of Olsztyn City	<ul style="list-style-type: none"> <li>Resolution No. XLII/535/05 of 30 March 2005 adopting a regional aid scheme granted for entrepreneurs in the city of Olsztyn;</li> <li>Ability to obtain individual tax credits at the request of taxpayers doing business.</li> <li>Existence of Warmia and Mazury Special Economic Zone</li> </ul>	

		date of completion of the investment			
Ostroda	Municipality Office	<ul style="list-style-type: none"> <li>Exemption from property tax for buildings destined to business activity for a period of 1 or 2 years depending on the size of investment and enterprise size.</li> </ul>	Resolution No. VI/31/07 of Municipality Council of 23 March 2007 On exemptions from property tax for entrepreneurs realizing new investments in Ostroda Municipal under the de minimis aid	-	
Pastłęk	City Office	<ul style="list-style-type: none"> <li>Tax exemption on property used for fire protection, culture, sports, playgrounds.</li> </ul>	Resolution of City Council No. IX/76/08 of 3 December 2008 on exemptions from property tax, which are entitled to entrepreneurs	<ul style="list-style-type: none"> <li>Exemption from fees for entry into the register of economic activities in accordance with Resolution No. IV/30/2002 of City Council in Pastłęk</li> </ul>	



				• Existence of Warmia and Mazury Special Economic Zone	
Płosznica	Municipality Office	<ul style="list-style-type: none"> <li>Exemption from property tax to land, buildings or parts of buildings connected with doing business activity, on which there was implemented a new investment or new jobs were created in the implementation of new investment under the terms of the resolution and regulation.</li> <li>Exemption from property tax is entitled to the end of the month preceding the month in which exceeded the maximum intensity, but no longer than 3 years.</li> </ul>	<p>Resolution No. XVIII/97/2008 of Municipality Council of 30 December 2008 In the case of the exemption from property tax in the Płosznica Municipality of regional aid to support new investment or job creation associated with new investment.</p>	-	-

Prostki	Municipality Office	<ul style="list-style-type: none"> <li>Properties with the distribution pipes and sewage treatment are exempted from property tax</li> </ul>	<p>Resolution No. XXXIV/159/08 of 18 December 2008 on the exemptions in property tax for the year 2009.</p>	<ul style="list-style-type: none"> <li>Anyone who asks for assistance is considered individual.</li> </ul>	<p>Low tax rates set out in Resolution No. XXXIII/151/08 of 27 November 2008 in determining the amount of property tax rates for 2009.</p>
Reszel	City Office	<ul style="list-style-type: none"> <li>The tax exemption applies to buildings or parts of buildings or parts of the land on which new investment is executed or created new jobs associated with new investment for the period specified in the Act.</li> </ul>	<p>Resolution No. XXV/143/08 of 19 December 2008 in the award of business exemptions from property tax, which are the regional investment aid.</p>	-	-
Sorkwity	Municipality Office	<ul style="list-style-type: none"> <li>Exemption from property tax for buildings with the occupied land if there were created and sustained new jobs as a result of an investment and therefore it. Exemption for a period of 1-3 years depending on the number of new jobs.</li> </ul>	<p>Resolution of Municipality Council of 30 November 2007 No. XIII/57/2007 in case of exemptions from tax property for entrepreneurs</p>	-	-

Stawiguda	Municipality Office	<ul style="list-style-type: none"> <li>Exemption from tax property for land, buildings, structures or its parts occupied for conducting business for entrepreneurs undertaking the first business in the Stawiguda municipality. Exemption for a period of 1 year.</li> </ul>	Resolution of Municipality Council No. VII/39/07 of 26 June 2007 in the exemption from property tax within public aid for entrepreneurs in the Stawiguda municipality.	-	-
Szczytno	City Office	<ul style="list-style-type: none"> <li>Exemption from property tax concerns to land and buildings or its parts occupied for the first time launched an economic, manufacturing, construction or services activity. Exemption granted for 1 year for companies employing up to 100 people when the min. 5 new jobs were created, above 100 people when the min. 10 new jobs were created</li> </ul>	Resolution of City Council No. XI/114/07 of 21 December 2007 in the case of tax exemptions for properties being regional investment aid.	<ul style="list-style-type: none"> <li>Resolution of City Council No. XI/115/07 of 21 December 2007 in the case of exemption from fees for entry into the register of economic activities</li> <li>Existence of Warmia and Mazury Special Economic Zone</li> </ul>	-
Wydminy	Municipality Office	<ul style="list-style-type: none"> <li>Exemption from property tax relates to buildings and</li> </ul>	Resolution No XX/124/2008 of 18	-	-

		structures built after 01 January 2009 for activities other than agriculture, and buildings or parts of buildings destined for the business activities other than agriculture or forestry after 1 January 2009 for the first time. Tax exemption lasts no longer than 2 years.	December 2008 on the exemption from property tax under the de minimis aid.		
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## NOTES



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Agencja Rozwoju Regionalnego S.A.  
w Olsztynie

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Material prepared within the project:

**„Coherent investor assistance system in Warmia and Mazury  
region – professional impact of economic promotion”**

Project co financed with a use of European Regional Development Fund's  
means within Regional Operational Program Warmia and Mazury  
for the years 2007-2013 and budget of Warmińsko-Mazurskie Local Government.

Action 1.2.3 investor assistance system on the regional level



**PROGRAM  
REGIONALNY**  
NARODOWA STRATEGIA SPÓJNOŚCI



UNIA EUROPEJSKA  
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