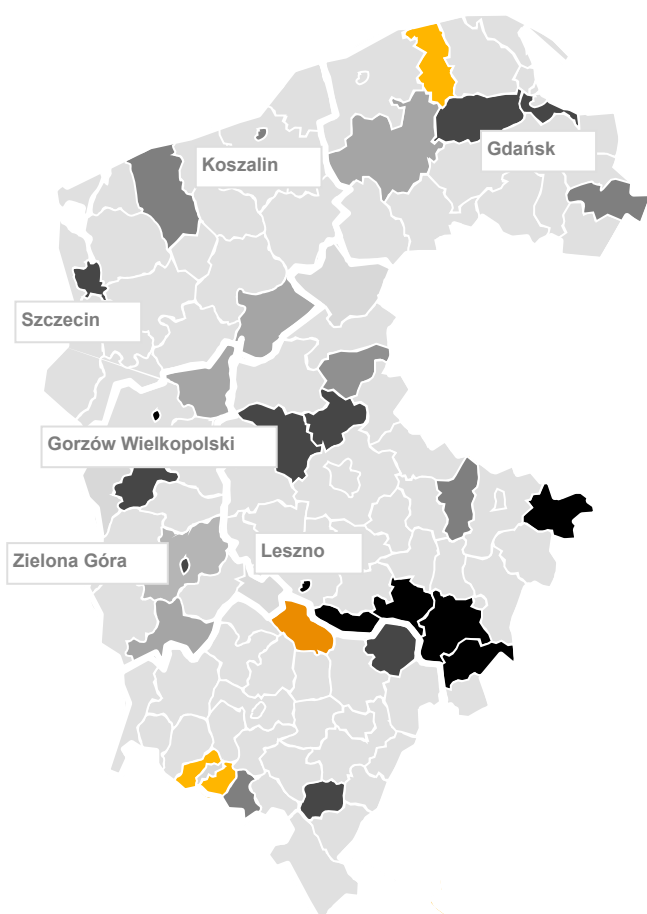


# An average unemployment rates' changes will reduce the availability of CIT exemption within the Polish Investment Zone in some regions of Poland

On September 28, 2021 the Central Statistical Office (CSO) published data on a level of an average unemployment rates in Poland and in individual regions. The CSO's publication is the basis for determining the minimum values of investment expenditures necessary to declare when applying for a tax exemption within Polish Investment Zone. **According to the new data, in 22 regions requirements have decreased, while in 63 territories – the requirements have increased. This change may be a barrier to applying for a CIT exemption for many companies.** The maps below provide information on the new investment thresholds in the regions affected by the changes.



\*with the exception of cities losing their socio-economic functions (indicated in the regulation - Journal of Laws 2018.1713) and communes bordering them, for which the minimum investment threshold will still be PLN 10 million.

	Past requirement [PLN million]	After change [PLN million]		
Wielkopolskie	Chodzieski	40	60	
	Leszno	80	100	↗
	Kolski*	80	100	↗
	Krotoszyński	80	100	↗
	Obornicki	100	80	↘
	Ostrowski	80	100	↘
	Ostrzeszowski	80	100	↗
	Rawicki	80	100	↗
	Śtupecki	40	60	↗
	Szamotulski	100	80	↘
Zachodniopomorskie	Gryficki*	20	60	↗
	Koszalin	80	60	↘
	Szczecin	100	80	↘
	Walecki*	20	40	↗
Lubuskie	Gorzów Wielkopolski	80	100	↗
	Strzelecko-Drezdenecki	20	40	↗
	Sulęciński	60	80	↗
	Zielonogórski	60	40	↘
	Zielona Góra	100	80	↘
	Żagański*	20	60	↗
Dolnośląskie	Dzierżoniowski*	60	80	↗
	Górowski	10	15	↗
	Kamienogórski*	40	60	↗
	Karkonoski*	40	20	↘
	Milicki	60	80	↗
Pomorskie	Bytowski*	20	40	↗
	Gdańsk	100	80	↘
	Kartuski	100	80	↘
	Lęborski	40	20	↘
	Sztumski	40	60	↗

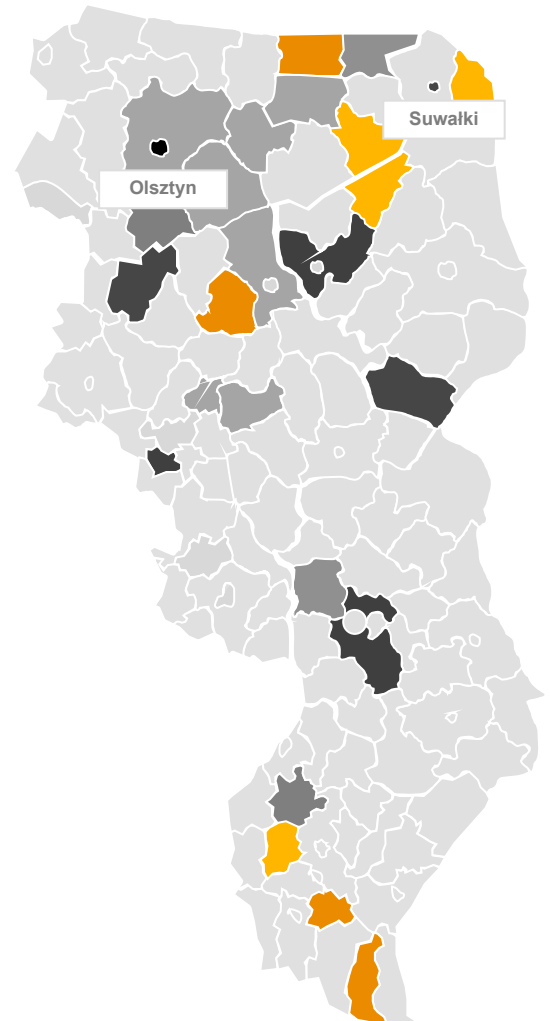
Dear Sir or Madam,

if in the territory where you plan to implement a new investment there has been a decrease in investment thresholds, in practice you can declare lower CAPEX expenditure than was required last month. On the other hand, in areas where there has been an increase in the minimum investment expenditure, it may potentially be more difficult to obtain a Decision on support under the implementation of a new investment.

The information presented on the change of the conditions for applying for a CIT exemption is based on the official statement of the CSO of September 28, 2021 on the average unemployment rate in the country and in the area of territories (as of June 30, 2021).

# An average unemployment rates' changes will reduce the availability of CIT exemption within the Polish Investment Zone in some regions of Poland

	Past requirement [PLN million]	After change [PLN million]		
Warmińsko-Mazurskie	Ełcki*	15	20	
	Giżycki*	20	40	
	Gołdapski	20	60	↗
	Mrągowski*	20	40	↗
	Nidzicki	40	60	↗
	Olsztyn	80	100	↗
	Olsztyński	20	40	↗
	Szczygieński*	20	40	↗
	Węgorzewski	10	15	↗
				↗
Podlaskie	Grajewski*	15	20	↗
	Łomżyński*	60	80	↗
	Sejneński	15	20	↗
	Siemiatycki	60	80	↗
	Suwałki	60	80	↗
Mazowieckie	Grodziski	100	80	↘
	Legionowski	60	40	↘
	Makowski	10	15	↗
	Mławski	60	80	↗
	Ostrołęcki*	20	40	↗
	Wołomiński	60	40	↘
Podkarpackie	Brzozowski	10	15	↗
	Kolbuszowski	40	60	↗
	Leski	10	15	↗
	Ropczycko-Sędziszowski	15	20	↗
Lubelskie	Lubelski	60	80	↗
	Puławski	80	60	↘



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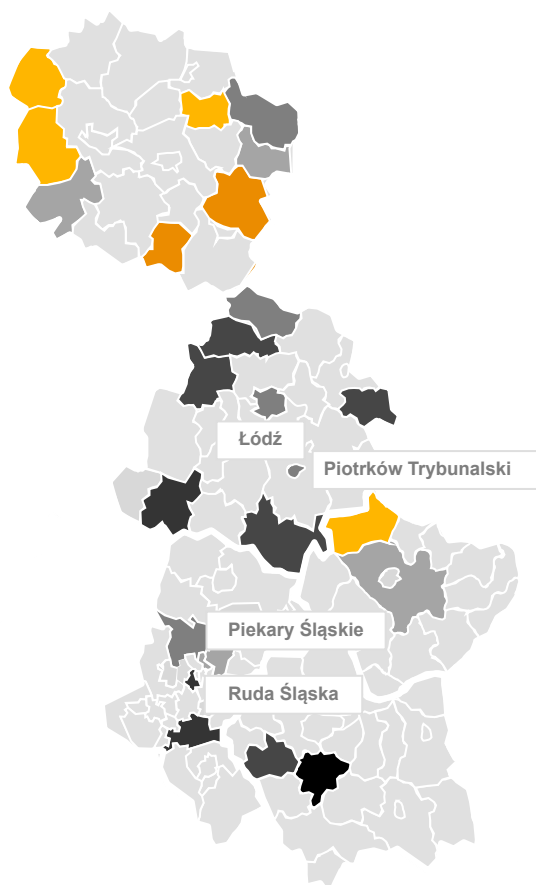
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# An average unemployment rates' changes will reduce the availability of CIT exemption within the Polish Investment Zone in some regions of Poland

	Past requirement [PLN million]	After change [PLN million]		
Kujawsko-pomorskie	Brodnicki	40	60	
	Lipnowski	10	15	↗
	Nakielski*	15	20	↗
	Radziejowski	10	15	↗
	Rypiński*	20	40	↗
	Sępoleński	15	20	↗
	Wąbrzeski	15	20	↗
	Żniński	20	40	↗
Świętokrzyskie	Kielecki	20	40	↗
	Konecki*	15	20	↗
Śląskie	Będziński	60	40	↘
	Piekary Śląskie	60	40	↘
	Pszczynski	100	80	↘
	Ruda Śląska	100	80	↘
	Tarnogórski	80	60	↘
Małopolskie	Myslenicki	80	100	↗
	Wadowicki	60	80	↗
Łódzkie	Kutnowski*	40	60	↗
	Łęczycki	60	80	↗
	Łódź	80	60	↘
	Piotrków Trybunalski	80	60	↘
	Poddębicki	60	80	↗
	Radomszczański*	60	80	↗
	Rawski	100	80	↘
Wieluński*	60	80	↗	



\*with the exception of cities losing their socio-economic functions (indicated in the regulation - Journal of Laws 2018.1713) and communes bordering them, for which the minimum investment threshold will still be PLN 10 million.

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