

# New version

# of Governmental grant Program



The new formula of the Governmental Grant introduces a very attractive form of state aid for the companies planning to locate their investment in Poland. The call for applications is conducted on a continuous basis. New Program contains positive changes, like reduction of minimal thresholds for SMEs, investments in less developed regions and reinvestments.

The Governmental Grant is a program to support investments of significant importance to the Polish economy. Based on the type of the investment, the Grant can be received based on:

- investment costs in tangible fixed assets and intangible assets, or
- costs of creating new jobs.

## Minimum requirements for applying for a grant

Investment type	Strategic	Innovative	Business Services Center (BSC)	R&D Services Center (R&D SC)
Investment scope	Investment in production or certain types of services	Investment in production or certain types of services, product or process innovation on a national scale as a result	Modern business services	Research and development services
Minimal CAPEX expenditures	PLN 160 m*	PLN 7 m*	PLN 1 m*	PLN 1 m*
New job places	50*	20*	100*	10*

\* Conditions applicable for big entrepreneurs. Lower requirements in case of reinvestments, SMEs and certain locations – details below

## Types of projects to be supported by grant

1. Creation of a new production facility or Business Services Center or R&D Services Center.
2. Increasing the manufacturing capacity of production facility or services capacity of BSC or R&D SC.
3. Diversification of production by introducing products or services not previously provided in the establishment.
4. A fundamental change regarding the production/services process in the existing establishment.

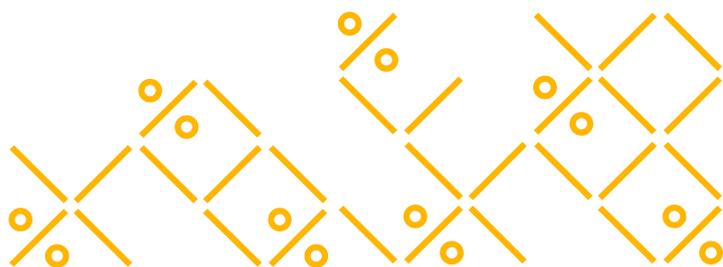
## Additional requirements

- Investor **cannot start works on the investment before submitting an application** for state aid to the Minister competent for the economy, along with attachments.
- Start of works is understood as the start of construction works relating to the investment, or the first legally binding commitment to order equipment or any other commitment that makes the investment irreversible. Buying land and preparatory works such as obtaining permits and conducting feasibility studies are not considered start of works.
- The investor is obliged to incur the costs of cooperation with the research entities or schools in the amount of at least **15%** of the awarded grant.

## Possibility of lowering entry thresholds due to reinvestment or location

Base for reduction	Reduction value
<b>Reinvestment, i.e.</b> <ul style="list-style-type: none"><li>• increasing production capacity;</li><li>• diversification of production;</li><li>• fundamental change regarding the production process</li></ul>	for entrepreneur applying for support based on the CAPEX costs – <b>90%</b> reduction of threshold for minimum new workplaces
<b>Location of investment in area at risk of exclusion*</b>	reduction of threshold for CAPEX costs and new workplaces by <b>50%</b>

\* Area at risk of exclusion – certain medium cities presented in the list and areas surrounding them or poviats with unemployment rate of at least 160% of national average, excluding cities in which the seat of the provincial governor or regional assembly is located.



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### Maximum amount of support\*

depends on: type of investment, size of investment, category of the entrepreneur, location of investment and project assessment.



**Strategic investment**  
**Innovative investment**



Category of entity	Micro / Small	Medium / developing	Large
Amount of support	up to 15 or 25% of the investment cost	up to 10 or 20% of the investment cost	up to 5 or 15% of the investment cost



**Business Services Center**



up to PLN 7,500 or PLN 15,000 / new job place



**R&D Services Center**



based on costs of creating new jobs – up to 15,000 or 20,000 or 30,000 or 40,000 PLN / new job place or  
based on CAPEX expenditures – up to 15 or 25% of the investment cost



Additional support in connection with employee training: up to PLN 5,000 – 7,000 / new job place created within each type of investment.

\* Maximum support may be granted only to entities declaring 10 quality criteria, please see further slides.

### Project assessment criteria

The assessment is based on quality criteria, to be chosen by the investor from **10 or 11 possible criteria**.

There is **1 point** awarded for fulfillment of each declared quality criterion. A maximum of **10 points** can be obtained as part of the qualitative assessment of the investment. The **more declared criteria, the higher the amount of grant** (up to the maximum limit).

Conditions of aid depend on investment location (examples for large entrepreneurs)



### Value of support

### Criteria to be met

Areas with up to 15% intensity for Strategic/Innovative investment, up to 15,000 PLN per new job place for BSC, up to 25% intensity or up to 20,000 PLN per new job place for R&D SC. Please note that additionally some cities and surrounding areas (located throughout Poland) also have a more preferential treatment (so called areas at risk of exclusion)	4 criteria to be met.
Areas with up to 5% intensity for Strategic/Innovative investment, up to 7,500 PLN per new job place for BSC, up to 15% intensity or up to 15,000 PLN per new job place for R&D SC	5 criteria to be met
Areas with up to 5% intensity for Strategic/Innovative investment, up to 7,500 PLN per new job place for BSC, up to 15% intensity or up to 15,000 PLN per new job place for R&D S.C.	6 criteria to be met
Mazowieckie voivodeship – different criteria, depending on location within the voivodeship	

Please also note that R&D SC investment can benefit from 30,000 or 40,000 per new job place, regardless of the location, in case of creation of 100 or 200 new workplaces, or having a status of the R&D center.

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### Combining Governmental Grant with CIT exemption in Polish Investment Zone is possible only in the case of investments:

- For which the value of support under the Governmental Grant does not exceed PLN 3 million,
  - Strategic, if the investment costs amount to at least PLN 300 million,
  - Innovative, if the investment costs amount to at least PLN 100 million,
  - In the Business Services Centre, if the entrepreneur undertakes to create at least 500 new jobs,
  - At the Research and Development Services Centre
- provided that the total amount of aid from all sources does not exceed the maximum amount of regional investment aid.



### Qualitative criteria depending on the type of project\*

#### Qualitative criteria for assessing investments

##### Grant for CAPEX costs

1. Strategic sector
2. Investment in Renewable Energy Sources
3. Creation of specialized jobs
4. Business with a low negative impact on the environment

##### Common criteria

1. R&D activity
2. Robotization and automation of processes
3. Utilizing the potential of human resources
4. Status of a micro, small or medium entrepreneur
5. Territorially balanced development
6. Supporting the acquisition of education and professional qualifications and cooperation with industry education
7. Taking action to care for the employee

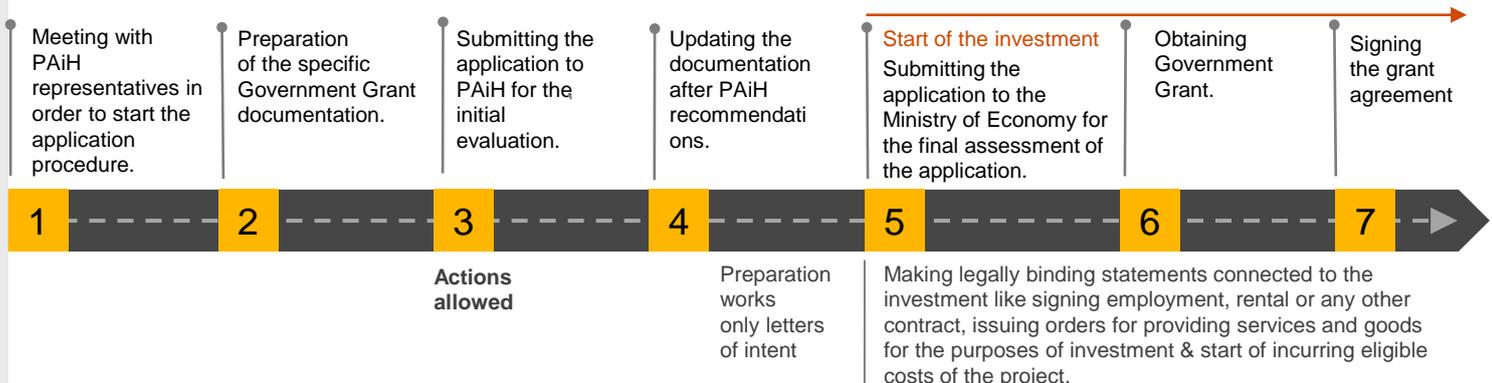
##### Grant for costs of creating new jobs

1. Types of processes performed
2. Creation of high-paid and stable jobs
3. Investment in a building with a low negative impact on the environment

\*Similar (but not the same) to the Polish Investment Zone. Additional difference is that the value of the granted support depends on the declared number of criteria. The full value of the subsidy will be awarded only to those entities that meet the 10 criteria.



### Application procedure



### Contact us!



**Mieczysław Gonta**  
Partner

+48 502 184 907  
mieczyslaw.gonta@pwc.com



**Grzegorz Kuś**  
Director

+48 519 507 208  
grzegorz.kus@pwc.com



**Agnieszka Szymczyk**  
Manager

+48 519 507 663  
agnieszka.szymczyk@pwc.com

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