

**REGULATION OF THE COUNCIL OF MINISTERS**

of 28 August 2018

**on public aid to be granted to certain enterprises for new investments**

In accordance with Article 14(3)(1-10) and (12) of the Act of 10 May 2018 on supporting new investments (Journal of Laws item 1162), it is hereby ordered as follows:

**§ 1.** The Regulation shall establish:

- 1) the types of economic activity the decision mentioned in Article 15 of the Act of 10 May 2018 on supporting new investments will refer to, hereinafter referred to as the “decision on support”;
- 2) the detailed qualitative criteria;
- 3) the detailed quantitative criteria;
- 4) the method for reviewing whether the requirements mentioned in Article 14(1) of the Act of 10 May 2018 on supporting new investments have been fulfilled;
- 5) the conditions for granting public aid;
- 6) the maximum allowable amount of public aid to be granted to an enterprise;
- 7) the method for establishing the validity date of the decision on support for a specific investment;
- 8) the types of eligible costs to be covered by public aid for a new investment;
- 9) the method for establishing the amount of allowable public aid in case economic activity is pursued based on more than one decision on support;
- 10) the method for discounting investment costs and the amount of public aid as of the date the decision on support is issued;
- 11) the template application for the issuance of the decision on support.

**§ 2. 1.** The decision on support shall not be issued for economic activity in relation to:

- 1) manufacturing explosives, manufacturing tobacco products, and manufacturing, bottling and processing alcoholic beverages and spirits for other purposes than the manufacturing of biocomponents;
- 2) running gambling facilities and betting outlets, as mentioned in the Act of 19 November 2009 on gambling (Journal of Laws of 2018, items 165, 650 and 723);

- 3) installation, repair, maintenance and renovation services of machineries and devices which are used to pursue economic activity on the premises of a new investment performed based on the decision on support;
- 4) sewage sludge and the disposal or treatment of sewage, as mentioned in Section E, Part 37 of the Polish Classification of Goods and Services established by Regulation of the Council of Ministers of 4 September 2015 on the Polish Classification of Goods and Services (PCGS) (Journal of Laws item 1676, and of 2017, item 2453), hereinafter referred to as the “PCGS”;
- 5) recycling raw materials and waste collection, processing and disposal services, as mentioned in Section E, Part 38 of the PCGS, excluding:
  - a) recyclable waste other than hazardous waste, classified to category 38.11.5,
  - b) hazardous waste classified to categories: 38.12.22.0, 38.12.24.0, 38.12.25.0, and sub-category: 38.12.27,
  - c) waste organic solvents classified to category: 38.21.3,
  - d) secondary raw materials and recycling raw materials classified to group 38.3;
- 6) remediation services and other waste management services, mentioned in Section E, Part 39 of the PCGS;
- 7) constructions and construction work, mentioned in Section F of the PCGS;
- 8) wholesale and retail trade services, repair services of motor vehicles, excluding motorcycles, and accommodation and food services, mentioned in Sections G and I of the PCGS;
- 9) vehicle-towing services for road transportation, classified to sub-category 52.21.25 of Section H of the PCGS;
- 10) licensing services in relation to information and communication services, mentioned in Section J of the PCGS, in relation to:
  - a) the acquisition of rights to books, leaflets, brochures and map classified to category 58.11.6,
  - b) the acquisition of rights to the use of schemes and list, in particular the address and telephone ones, classified to category 58.12.3,
  - c) the acquisition of rights to magazines and other periodicals classified to category 58.14.4,
  - d) the acquisition of rights to other printed products classified to category 58.19.3,
  - e) the acquisition of rights to the use of computer games classified to category 58.21.4,
  - f) the acquisition of rights to the use of computer programmes classified to category 58.29.5;
- 11) information and communication services mentioned in Section J of the PCGS, in relation to:

- a) other online publications classified to category 58.19.2,
  - b) the production of films, video recording, television programmes, sound and music recordings mentioned in Part 59, excluding services related to the publishing of sound and music recordings classified to category 59.20.3,
  - c) the broadcasting of public and subscription programmes mentioned in Part 60,
  - d) other information services mentioned in group 63.9;
- 12) financial and insurance services and real estate services mentioned in Sections K and L of the PCGS;
  - 13) professional, scientific and technical services mentioned in Section M of the PCGS, excluding:
    - a) financial auditing services classified to category 69.20.1,
    - b) accounting and booking services classified to category 69.20.2,
    - c) services of head offices and management consulting services mentioned in Part 70,
    - d) architectural and engineering services and technical testing and analysis services mentioned in Part 71,
    - e) research and experimental development services mentioned in Part 72,
    - f) specialised design services classified to group 74.1,
    - g) environmental consulting services classified to sub-category 74.90.13;
  - 14) administrative and support services mentioned in Section N of the PCGS, excluding call centre services mentioned in group 82.2;
  - 15) public administration and defence services, compulsory social security services, education, health care and social work services and arts, entertainment, sport and recreation services mentioned in Sections O-R of the PCGS;
  - 16) other services mentioned in Section S of the PCGS, excluding repair and maintenance services of computers and communication equipment mentioned in group 95.1 of the PCGS;
  - 17) services of households and services provided by extraterritorial organisations and bodies mentioned in Sections T and U of the PCGS;
  - 18) economic activity which requires a license in accordance with Article 32(1) of the Act of 10 April 1997 – the Energy Law (Journal of Laws of 2018, items 755, 650, 685, 771, 1000 and 1356).

2. The decision on support shall not be issued for economic activity:

- 1) in the situations mentioned in Article 1(2)(c) and (d), Article 1(3-5) and Article 13 of Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty

(Official Journal of the EU L 187 of 26.06.2014, p. 1, as amended<sup>1)</sup>), hereinafter referred to as “Regulation No 651/2014”;

- 2) pursued in the territory of the Mazowieckie Voivodeship by a large enterprise in the meaning of Article 2(24) of Regulation No 651/2014, under the same class of activity specified based on the provisions issued for the classification of activities in accordance with Article 40(2) of the Act of 29 June 1995 on the public statistics (Journal of Laws of 2018, items 997 and 1000), as the activity pursued by the same enterprise in the territory of this voivodeship.

**§ 3.** 1. The qualitative criteria, the maximum achievable scoring for each of the criteria and the method for reviewing these criteria:

- 1) for the service sector – shall be specified by Table No 1 in Annex No 1 to the Regulation;
- 2) for the industry sector – shall be specified by Table No 2 in Annex No 1 to the Regulation.

2. The qualitative criteria shall be deemed fulfilled by the enterprise performing a new investment in the specific sector if the total scoring of not less than 6 scores has been achieved, but not less than one score for each of the criteria.

3. Shall the new investment be located in the regions for which the maximum intensity of regional aid shall amount to, in accordance with Regulation of the Council of Ministers of 30 June 2014 on the establishment of the regional aid map for the years 2014–2020 (Journal of Laws item 878):

- 1) 35% – the criteria mentioned in paragraph 1 shall be deemed fulfilled by the enterprise performing the new investment in the specific sector if the total scoring of not less than 5 scores has been achieved,
- 2) 50% – the criteria mentioned in paragraph 1 shall be deemed fulfilled by the enterprise performing the new investment in the specific sector if the total scoring of not less 4 scores has been achieved,

– but not less than one score for each of the criteria.

**§ 4.** 1. The enterprise applying for support shall be obliged, depending on the unemployment rate in the poviats in which the new investment is performed, to fulfil the quantitative criterion mentioned in paragraph 2.

2. Shall the new investment be performed in a poviats for which the unemployment rate is:

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<sup>1)</sup> The amendments to the mentioned Regulation were announced in: O.J. of the EU L 329, of 15.12.2015, p. 28, O.J. of the EU L 149, of 07.06.2016, p. 10, O.J. of the EU L 156, of 20.06.2017, p. 1, and the O.J. of the EU L 236, of 14.09.2017, p. 28.

- 1) equal or lower than 60% of the national average unemployment rate, the enterprise shall undertake to incur eligible costs for the new investment in the amount of not less than PLN 100 million;
- 2) higher than 60% of the national average unemployment rate, but not higher than the national average unemployment rate, the enterprise shall undertake to incur eligible costs for the new investment in the amount of not less than PLN 80 million;
- 3) higher than the national average unemployment rate, but not higher than 130% of the national average unemployment rate, the enterprise shall undertake to incur eligible costs for the new investment in the amount of not less than PLN 60 million;
- 4) higher than 130% of the national average unemployment rate, but not higher than 160%, the enterprise shall undertake to incur eligible costs for the new investment in the amount of not less than PLN 40 million;
- 5) higher than 160% of the national average unemployment rate, but not higher than 200%, the enterprise shall undertake to incur eligible costs for the new investment in the amount of not less than PLN 20 million;
- 6) higher than 200% of the national average unemployment rate, but not higher than 250%, the enterprise shall undertake to incur eligible costs for the new investment in the amount of not less than PLN 15 million;
- 7) higher than 250% of the national average unemployment rate, in medium-sized cities losing their social and economic functions, as mentioned in Table No 3 of Annex No 1 to the Regulation, and in municipalities bordering with such cities, the enterprise shall undertake to incur eligible costs for the new investment in the amount of not less than PLN 10 million.

3. The value of the average unemployment rate, as mentioned in paragraph 2, shall be assumed based on the updated data on the average unemployment rate for the country and for poviats, as announced by the Presidents of the Central Statistical Office of Poland in the Journal of Laws of the Republic of Poland "Monitor Polski" in accordance with Article 82 of the Act of 20 April 2004 on the promotion of employment and on the institutions of the labour market (Journal of Laws of 2018, items 1265, 1149 and 1544).

4. The eligible costs of the new investment the enterprise shall be obliged to incur shall be reduced by:

- 1) 95%:
  - a) in case the new investment relates to the following services:

- in relation to other software publishing services classified to category 58.29 of the PCGS, excluding licensing services for the right to use computer software classified to category 58.29.5 of the PCGS,
- in relation to computer programming and consultancy in information technologies and related services mentioned Part 62 of the PCGS, excluding original computer software classified to category 62.01.2 of the PCGS,
- data processing, hosting and other IT and computer infrastructure provisioning services classified to category 63.11.1 of the PCGS,
- financial auditing services classified to category 69.20.1 of the PCGS,
- accounting and bookkeeping services classified to category 69.20.2 of the PCGS,
- services of head offices and management consulting services mentioned in Part 70 of the PCGS,
- architectural and engineering services and technical testing and analysis services mentioned in Part 71 of the PCGS,
- research and experimental development services mentioned in Part 72 of the PCGS,
- specialised design services mentioned in group 74.1 of the PCGS,
- environmental consulting services classified to sub-category 74.90.13,
- call centre services mentioned in group 82.2 of the PCGS, or
- repair and maintenance services of computers and communication equipment mentioned in group 95.1 of the PCGS,
- hereinafter referred to as the “modern business services”,

b) research and development activity in the meaning of Article 5a(38) of the Act of 26 July 1991 on the personal income tax (Journal of Laws of 2018, items 1509, 1540 and 1552), and of Article 4a(26) of the Act of 15 February 1992 on the corporate income tax (Journal of Laws of 2018, items 1036, 1162 and 1291), hereinafter referred to as the “research and development activity”;

- 2) 98% – for micro enterprises;
- 3) 95% – for small enterprises;
- 4) 80% – for medium-sized enterprises.

**§ 5. 1.** The maximum allowable amount of public aid for performing the new investment, granted to the enterprise for:

- 1) costs of the new investment are calculated as the result of the maximum intensity of aid for a specific territory and eligible investment costs to be covered by aid, as mentioned in § 8(1), which must not exceed the maximum eligible costs mentioned in § 8(7), or
- 2) the employment of a certain number of employees in relation to the new investment is calculated as the result of the maximum intensity of aid for a specific territory and labour costs of the newly employed for a period of two years, including the gross remuneration costs of these employees, increased by obligatory contributions, eg social security contributions to be incurred by the enterprise from the employment data of these employees,

– subject to § 6(4).

2. Shall the enterprise receive public aid based on more than one decision on support, the maximum allowable amount of public aid, established in accordance with paragraph 1, must not exceed jointly the sum of the maximum allowable amounts of public aid resulting from these decisions.

3. Support for costs of the new investment may be granted provided that the share of own resources of the enterprise or external sources of financing, free of any public support, amounts to not less than 25% of the total eligible costs of the new investment.

4. The employment of a certain number of employees in relation to the new investment shall mean a net increase in the number of employees in the specific establishment in the meaning of Regulation No 651/2014 in relation to the new investment against the average employment during a period of 12 months preceding the date the decision on support is received.

5. The certain number of employees mentioned in paragraph 4, shall mean the number of jobs created after the date the decision on support has been received in relation to the new investment, however not later than during a period of 3 years from the completion of the new investment. The number of jobs means employees employed on a full-time basis during a period of one year, along with the employees employed on a part-time basis, converted into full-time jobs, including the employees employed based on an employment contract for a limited time to perform occasional or seasonal work.

6. The exemption from income tax based on the principles specified in the provisions on corporate income tax and in the provisions on personal income tax due to the employment of a certain number of employees in relation to the new investment shall have effect from the month in which the enterprise has started incurring labour costs until the maximum allowable regional aid has been exhausted.

7. Support for costs of the new investment and support from the employment of a certain number of employees in relation to the new investment may be granted jointly, whereby the maximum allowable amount of aid shall be established as the result of the maximum intensity and aid and the higher amount of the costs: of the new investment or labour costs of the newly employed for a period of two years, subject to § 6(4).

8. Support granted on the decision on support may be granted jointly with any different aid for new investments or for the employment of a certain number of employees in relation to the new investment, irrespective of its source and form, as long as the total value of such aid does not exceed the maximum allowable amount of aid calculated as the result of the maximum intensity of regional aid for a specific territory and higher eligible costs mentioned in paragraph 1, subject to § 6(4).

**§ 6.** 1. The maximum intensity of public aid shall be calculated as the ratio of the equivalent gross subsidy to the eligible costs to be covered by this aid, subject to paragraphs 2, 3 and 6, shall be established in accordance with Regulation of the Council of Ministers of 30 June 2014 on the establishment of the regional aid map for the years 2014–2020.

2. The maximum intensity of regional investment aid granted to micro, small and medium-sized enterprises in the meaning of Article 2(2) of Regulation No 651/2014, shall be increased by:

- 1) 20 percentage points – for micro and small enterprises,
- 2) 10 percentage points – for medium-sized enterprises,

– in relation to the maximum intensity of this aid for individual territories.

3. The provision of paragraph 2 shall not apply to large investment projects.

4. The maximum value of regional aid granted to enterprises for large investment projects shall be calculated in accordance with the following formula:

$$I = R \times (\text{EUR } 50 \text{ million} + 0.5 \times B + 0 \times C),$$

where the symbols mean:

*I* – the maximum amount of aid for a large investment project,

*R* – the maximum intensity of regional investment aid for a territory in which the large investment project will be located,

*B* – the amount of eligible costs to be covered by aid, exceeding the equivalent value of EUR 50 million and not exceeding the equivalent value of EUR 100 million,

*C* – the amount of eligible costs to be covered by aid, exceeding the equivalent value of EUR 100 million.

5. The large investment project shall mean a new investment with the eligible costs to be covered by aid exceed the equivalent value of EUR 50 million according to the exchange rate announced by the National Bank of Poland as of the date the decision on support is issued.

6. The investment launched by the same enterprise or by another enterprise of the same capital group in the meaning of Article 3(1)(44) of the Accounting Act of 29 September 1994 (Journal of Laws of 2018, items 395, 398 and 650) during a period of three years from the launching date the new investment covered by aid in the same sub-region on the third level (NUTS 3), as mentioned in Regulation (EC) No 1059/2003 of the European Parliament and of the Council of 26 May 2003 on the establishment of a common classification of territorial units for statistics (NUTS) (O.J. of the EU L 154, of 21.06.2003, p. 1, as amended<sup>2)</sup> – O.J. of the EU Polish special edition, chapter 14, vol. 1, p. 159), shall be deemed a part of the new investment launched earlier.

7. Aid shall be individual aid to be notified to the European Commission, and may be granted once approved by the European Commission in the following situations:

- 1) the total amount of regional aid granted to the enterprise from all sources exceeds the amount of aid calculated in accordance with § 4 of Regulation of the Council of Ministers of 30 June 2014 on the establishment of the regional aid map for the years 2014–2020 for a new investment with eligible costs to be covered by aid in the amount of EUR 100 million;
- 2) the enterprise applying for aid has executed, during a period of two years preceding the submission of the application for the decision on support, the transfer in the meaning of Article 2(61a) of Regulation No 651/2014 to the establishment in which the new investment is to be performed, or as of the date this application is submitted it intends to execute such transfer during a period of two years from the completion of the new investment covered by the decision on support.

§ 7. The decision on support shall be issued for a period of:

- 1) 10 years – for new investments located in regions for which the maximum intensity of public aid amounts to 10%, 20% or 25% in accordance with § 3 of Regulation of the Council of Ministers of 30 June 2014 on the establishment of the regional aid map for the years 2014–2020;

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<sup>2)</sup> The amendments to the mentioned Regulation were announced in: O.J. of the EU L 154, of 21.06.2003, p. 1, O.J. of the EU L 309, of 25.11.2005, p. 1, O.J. of the EU L 39, of 10.02.2007, p. 1, O.J. of the EU L 61, of 05.03.2008, p. 1, O.J. of the EU L 311, of 21.11.2008, p. 3, O.J. of the EU L 13, of 18.01.2011, p. 1, O.J. of the EU L 158, of 10.06.2013, p. 1, O.J. of the EU L 342, of 18.12.2013, p. 1, O.J. of the EU L 241, of 13.08.2014, p. 1, O.J. of the EU L 322, of 29.11.2016, p. 1, and O.J. of the EU L 350, of 29.12.2017, p. 1.

- 2) 12 years – for new investments located in regions for which the maximum intensity of public aid amounts to 35% in accordance with § 3 of Regulation of the Council of Ministers of 30 June 2014 on the establishment of the regional aid map for the years 2014–2020;
- 3) 15 years – for new investments located in regions for which the maximum intensity of public aid amounts to 50% in accordance with § 3 of Regulation of the Council of Ministers of 30 June 2014 on the establishment of the regional aid map for the years 2014–2020.

**§ 8.** 1. The eligible costs to be covered by support for new investments shall include the costs equivalent to:

- 1) the cost of the acquisition of land or perpetual usufruct of land,
- 2) the purchase price or the own manufacturing cost of fixed assets as long as they are classified, in accordance with separate provisions, to the property of the tax payer, and they are entered into the record of fixed assets and intangible assets,
- 3) the cost of the extension or modernisation of existing fixed assets,
- 4) the purchase price of intangible assets in relation to the technology transfer through the acquisition of patent, licensing rights, know-how and unpatented technical knowledge, subject to paragraphs 2 and 3,
- 5) the cost of the rental or lease of land, buildings and objects as long as the rental or lease period is equal to not less than 5 years; for micro, small and medium-sized enterprises, not less than 3 years from the expected completion date of the new investment,
- 6) the purchase price of assets, excluding land, buildings and objects subject to rental or lease as long as the rental or lease takes place in the form of financial lease and includes a commitment to purchase the assets upon the expiry of the rental or lease period,

– reduced by input tax on goods and services and excise duty if the deductions are allowed by separate provisions, incurred during the validity period of the decision on support issued for a concrete location.

2. For large enterprises, the costs of new investments mentioned in paragraph 1 point 4 shall be classified to the eligible costs to be covered by support up to a maximum of 50% of the eligible expenditures to be covered by aid.

3. Intangible assets shall be classified to the costs of new investments provided that they jointly fulfil the following conditions:

- 1) they will be used by an enterprise receiving investment regional aid only in the establishment for which the enterprise receives support, and they will be recorded as assets of this

establishment, and they will stay therein for a period of not less than 5 years; for micro, small and medium-sized enterprises, for a period of not less than 3 years;

- 2) they will be acquired from a third party not related to the purchaser at market terms;
- 3) they will be amortised in accordance with the provisions on income tax.

4. The purchase price and the manufacturing cost of fixed assets and intangible assets shall be established in accordance with the provisions of the Accounting Act of 29 September 1994.

5. Fixed assets, as mentioned in paragraph 1 point 2, must be new, excluding the assets acquired by micro, small and medium-sized enterprises.

6. Shall support be granted to large enterprises for new investments involving:

- 1) a major change of the manufacturing process – the eligible costs to be covered by aid must exceed the depreciation of the assets related to the activity under modernisation, incurred during a period of three financial years preceding the financial year in which the application for aid has been submitted;
- 2) a diversification of the manufacturing activity of the existing establishment – the eligible costs to be covered by aid must exceed the book value of the reused assets by not less than 200%, as of the end of the financial year preceding the financial year in which the new investment has been launched.

7. The maximum amount of the eligible costs of the new investment, which are considered to establish the maximum amount of public aid, must not exceed 130% of the eligible costs of the new investment the enterprise has committed to incur within a specific deadline.

**§ 9.** 1. The enterprise shall be eligible to receive support for the eligible costs of the new investment starting from the month in which the enterprise has incurred these costs after the issuance of the decision on support until the expiry of the decision on support or the exhaustion of the maximum allowable regional aid, whichever is the earlier.

2. The exemption from income tax may be used provided for:

1) investment costs as long as:

- a) the ownership of the property the investment expenditures have been related to will be maintained for a period not shorter than:
  - 5 years – for large enterprises,
  - 3 years – for micro, small and medium-sized enterprises,
  - from the date they have been entered into the record of fixed assets and intangible assets in the meaning of the provisions on income tax, however not excluding the replacement of outdated installations or equipment due to rapid technological change,

- b) the new investment for which support has been granted will be maintained in the region for a period not shorter than:
- 5 years – for large enterprises,
  - 3 years – for micro, small and medium-sized enterprises,
  - from the completion date of the new investment;
- 2) the employment of a certain number of employees will be maintained for each job for a period not shorter:
- a) 5 years – for large enterprises,
  - b) 3 years – for micro, small and medium-sized enterprises,
  - from the date of its creation.

**§ 10.** 1. The eligible costs of the new investment and the amount of aid shall be discounted as of the date the decision on support is received.

2. The received amount of aid and the eligible costs of the new investment shall be discounted by means of the base rates specified by the European Commission for the Republic of Poland, increased by 100 percentage points, valid as of the date the decision on support is issued.

3. The discounted value of the incurred costs, as mentioned in paragraph 1, and of the received aid shall be calculated in accordance with the following formula:

$$PV = \sum_{i=1}^N F_i \times \frac{1}{\left(1 + \frac{m_i}{12} \times r_d\right)}$$

where the symbols mean:

$PV$  – the discounted value of the incurred costs, as mentioned in paragraph 1, or of the received aid as of the date the decision on support is issued,

$N$  – the number of months the costs mentioned in paragraph 1 are incurred or tax allowances are received,

$i$  – the following month of the discounting period,

$F_i$  – the value of the incurred costs, as mentioned in paragraph 1, as of the date they are incurred or of the date the tax allowance is received,

$r_d$  – the discount rate expressed as a decimal figure, valid as of the date the decision on support is issued,

$m_i$  – the number of months which have lapsed from the date the decision on support has been received until the date the costs have been incurred, as mentioned in paragraph 1, or until the tax allowance has been received.

4. The date:

- 1) the eligible cost of the new investment is incurred, as mentioned in paragraph 3, shall be the last day of the month in which the cost has been incurred;
- 2) the tax allowance is received, as mentioned in paragraph 3, shall be the last day for the submission of annual tax statements expires in accordance with the provisions on income tax;
- 3) the decision on support is received, as mentioned in paragraph 3, shall be the last day of the month in which the decision has been issued.

§ 11. The template application for the issuance of the decision on support shall be included in Annex No 2 to the Regulation.

§ 12. The Regulation shall enter into force on the day following its promulgation.

**PRESIDENT  
OF THE COUNCIL OF MINISTERS**

Annex to Regulation  
of the Council of Ministers of ..... 2018 (item .....

**Annex No 1**

**TABLE NO 1. SPECIFIC QUALITATIVE CRITERIA FOR NEW INVESTMENTS PERFORMED IN THE SERVICE SECTOR**

Criterion	Method for fulfilling the criterion	Scoring	Method for reviewing the fulfilment of the criterion
<b>Criterion of sustainable economic development</b>	<p><b>Investments in service projects to support the industries which correspond to the current national development policy, in which the Republic of Poland may gain competitive advantage</b>, covering investments in the supply chain of the strategic sectors consistent with the Strategy for Responsible Development:</p> <p>1) sector of high-quality food (PCGS: 10.1, 10.2, 10.3, 10.4, 10.5, 10.6, 10.7, 10.8, 10.9, 11.06, 11.07, 17.21, 20.15.3, 20.15.4, 20.15.5, 20.15.6, 20.15.7, 20.15.8, 20.2);</p> <p>2) sector of transport means (PCGS: 13.96, 20.16.5, 20.17, 22.11, 22.19.4, 24.10.3, 24.10.4, 24.10.5, 24.42, 25.5, 25.61, 29.1, 29.2, 29.3, 30.1, 30.2, 33.15, 33.17);</p> <p>3) sector of professional electrical and electronic</p>	1	Declaration to be made by the enterprise in the application for the issuance of the decision on support concerning the subject of economic activity pursued under the new investment (including the specification of the PCGS).

	<p>equipment (PCGS: 20.11, 20.13.23, 20.13.5, 20.13.64, 23.43, 24.41, 24.45, 25.3, 26.1, 26.2, 26.3, 26.51, 26.70.23, 26.70.24, 27.11, 27.12, 27.20.2, 27.31, 27.32, 27.4, 27.9);</p> <p>4) aero-space sector (PCGS: 24.10.12, 30.3, 33.16);</p> <p>5) sector of hygiene products, medicines and medical products (PCGS: 17.22, 20.42, 20.53, 21.1, 21.2, 26.6, 30.92, 32.5);</p> <p>6) machinery sector (PCGS: 25.73.5, 28.11, 28.12, 28.13, 28.21, 28.22.18, 28.25, 28.29.43, 28.3, 28.4, 28.9, 33.12.2, 33.2);</p> <p>7) sector of material recycling of raw materials and modern plastics (PCGS: 20.16.4, 38.21.5, 38.3);</p> <p>8) sector of eco-buildings (PCGS: 31.0, 27.5, 16.21, 16.22, 16.23.11, 17.24, 20.3, 20.52, 22.23.14, 23.11, 23.12, 23.31, 23.42);</p> <p>9) sector of professional services (PCGS: 62.03, 63.11.11, 70.22.1, 71.1, 72, 74.1);</p> <p>10) sector of professional telecommunication and information services (PCGS: 58.21, 62.01, 62.02.2), including smart specializations of the voivodeship the investment is planned in.</p>		
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	<p><b>Achieving an appropriate volume of sales outside of the territory of the Republic of Poland</b></p> <p>The intensity of sales outside of the territory of the Republic of Poland, interpreted as the share of sales revenue in the net revenue from the sale of products, goods and materials of the enterprise, shall be equal to not less than the average intensity of such sales of non-financial enterprises in the national economy for the calendar year, established based on the report of the Central Statistical Office of Poland “Financial results of economic entities”.</p>	1	<p>Declaration to be made by the enterprise in the application for the issuance of the decision on support that it will achieve an appropriate volume of sales outside of the territory of the Republic of Poland within the period the investment will be maintained.</p>
	<p><b>Pursuing research and development activity</b>, where:</p> <p>1) 1% of the operational costs incurred by the enterprise during the specific tax year consist of costs:</p> <p>a) related to the research and development activity in the meaning of Article 5a(38) of the Act of 26 July 1991 on personal income tax or of Article 4a(26) of the Act of 15 February 1992 on corporate income tax accordingly, or</p> <p>b) the purchase of research and development services classified to the services of scientific research and development activities in the meaning of the provisions on the Polish Classification of Goods and Services,</p>	1	<p>For point 1: declaration to be made by the enterprise in the application for the issuance of the decision on support that 1% of the operational costs incurred by the enterprise will consist of research and development costs or of the purchase of research and development services during the period the investment will be maintained.</p> <p>For point 2: declaration to be made by the enterprise in the application for the issuance of the decision on support that 2% of the work time of all the employees will be devoted to development activities during the</p>

	<p>or</p> <p>2) the employment of employees performing development work under the new investment in the meaning of Article 5a(40) of the Act of 26 July 1991 on personal income tax and of Article 4a(28) of the Act of 15 February 1992 on personal income tax will amount to 2% of the equivalent work time of all the employees accordingly.</p>		<p>period the investment will be maintained in the enterprise.</p>
	<p><b>Establishing a centre of modern business services with the scope of activities exceeding beyond the territory of the Republic of Poland</b></p> <p>The value of the annual sales revenue from services of the centre must not be lower than PLN 100 thousand.</p>	1	<p>Declaration to be made by the enterprise in the application for the issuance of the decision on support that it will establish and maintain a centre of modern business services with the scope of activities exceeding beyond the territory of the Republic of Poland during the period the investment will be maintained, and the value of the annual revenue from the sale of services of the centre will not be lower than PLN 100 thousand.</p>
	<p><b>Possessing the status of a micro, small or medium-sized enterprise</b></p>	1	<p>Declaration to be made by the enterprise in the application for the issuance of the decision on support.</p>
<p><b>Criterion of sustainable social</b></p>	<p><b>Creating well-paid jobs and offering stable employment</b>, including the creation of jobs in relation to the new investment, for which the average gross</p>	1	<p>Declaration to be made by the enterprise in the application for the issuance of the decision on support that the annual average gross remuneration for each</p>

<b>development</b>	remuneration exceeds the average remuneration in the national economy in accordance with the current communication of the President of the Central Statistical Office of Poland, and offering employment for not less than 80% of employees based on an employment contract.		employee employed under the new investments, excluding members of the management board of capital companies or shareholders of partnerships, will exceed the average remuneration in the national economy in accordance with the current communication of the President of the Central Statistical Office of Poland and not less than 80% of those employed under the new investment after the date the decision on support is issued will be employed based on an employment contract during the period the investment will be maintained.
	<b>Pursuing an economic activity with low environmental impact</b> confirmed by the certificates EMAS, ETV or ISO 14001 or their equivalents, a document confirming the status of the GreenEvo laureate or the Certificate of Clean Production, or the entry into the Polish Register of Cleaner Production and Responsible Entrepreneurship.	1	Declaration to be made by the enterprise in the application for the issuance of the decision on support concerning the fulfilment of this criterion during the period the investment will be maintained.
	<b>Locating the investment:</b> 1) in a city listed in Table No 3 or in municipalities bordering with these cities, or 2) in poviats or cities with the poviat status for which the	1	Declaration to be made by the enterprise in the application for the issuance of the decision on support concerning the location of the investment, to be assessed based on Table No 3 or the current

	<p>unemployment rate amounts to not less than 160% of the national average unemployment rate, excluding those cities in which the voivode or the parliament of the voivodeship are seated.</p>		<p>announcement of the President of the Central Statistical Office of Poland in the Journal of Laws of the Republic of Poland “Monitor Polski” in accordance with Article 82 of the Act of 20 April 2004 on the promotion of employment and on the institutions of the labour market.</p>
	<p><b>Supporting the acquisition of knowledge and vocational qualifications and cooperating with industrial schools</b>, involving:</p> <p>1) the delivery of trainings for employees to acquire, extend or improve professional and general skills and qualifications, necessary to perform their work, or</p> <p>2) the subsidies for educational costs, or</p> <p>3) the cooperation with industrial schools, secondary technical schools, centres of practical education, specialized secondary schools or universities, involving the organization of apprenticeships or internships, or</p> <p>4) the delivery of non-school educational classes with the aim to acquire, extend or improve professional and general skills and qualifications, which are necessary to perform their work, including the skills to seek employment, financed by the enterprise, or</p>	1	<p>Declaration to be made by the enterprise in the application for the issuance of the decision on support. For points 1 and 2, the enterprise shall make a declaration that it will incur costs of trainings to be conducted by external entities or costs of education in educational institutions or at universities in the amount of not less than PLN 1.000 per employee a year during the period the investment will be maintained, for not less than 50% of those employed under the new investment. Concerning internal trainings, the enterprise makes a declaration that it will employ an employee with the only duty to train employees of the enterprise.</p> <p>For point 3, the enterprises shall make a declaration that it will conclude a contract with the management body of a school or a centre of practical education or a</p>

	<p>5) the delivery of machineries and equipment to schools, centres of practical education or universities, or</p> <p>6) the creation of a patronage class or a laboratory, or</p> <p>7) dual education, or</p> <p>8) the PhD implementation scheme for the employed.</p>	<p>university to organize apprenticeships or internships for students by this employer during the period the investment will be maintained.</p> <p>For point 4, the enterprise makes a declaration that it will conclude a contract with the management body of a school or a centre of practical education or a university to deliver, during the period the investment will be maintained, non-school educational classes to be financed by the enterprise to pupils or students with the aim to acquire, extend or improve professional or general skills and qualifications, which are necessary to perform their work.</p> <p>For point 5, the enterprise makes a declaration that it will conclude a contract with the management body of a school or a centre of practical education or a university to deliver, during the period the investment will be maintained, machineries and tools to this school, centre of practical education or university based on the acceptance protocol for the machineries and tools.</p> <p>For point 6, the enterprise makes a declaration that it will conclude a contract with the management body of</p>
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			<p>a school or a centre of practical education or a university with the aim to create a patronage class or a laboratory during the period the investment will be maintained.</p> <p>For point 7, the enterprise makes a declaration that it will conclude a contract with the management body of a school or a centre of practical education or a university with the aim to accept pupils or students for practical vocational training during the period the investment will be maintained.</p> <p>For point 8, the enterprise makes a declaration that not less than one of its employees will open a PhD procedure under the PhD implementation scheme during the period the investment will be maintained.</p>
	<p><b>Undertaking actions to care for employees, in particular the provision of:</b></p> <p>1) the possibility to participate in additional health care programmes beyond the benefits financed or co-financed from the Social Benefits Fund as required by law;</p> <p>2) additional social benefits including different forms of leisure, cultural and educational activities, sports and entertainment, insurance, and health care programmes.</p>	1	<p>Declaration to be made by the enterprise in the application for the issuance of the decision on support that it will incur costs of care benefits for employees in the gross amount of not less than PLN 800 per employee a year during the period the investment will be maintained, for all those employed under the new investment during the period the investment will be maintained.</p>

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**TABLE NO 2. QUALITATIVE CRITERIA FOR NEW INVESTMENTS PERFORMED IN THE INDUSTRY SECTOR**

<b>Criterion</b>	<b>Method for fulfilling the criterion</b>	<b>Scoring</b>	<b>Method for reviewing the fulfilment of the criterion</b>
<b>Criterion of sustainable economic development</b>	<p><b>Investments in projects to support the industries which correspond to the current national development policy, in which the Republic of Poland may gain competitive advantage</b>, covering investments in the supply chain of the strategic sectors consistent with the Strategy for Responsible Development:</p> <p>1) sector of high-quality food (PCGS: 10.1, 10.2, 10.3, 10.4, 10.5, 10.6, 10.7, 10.8, 10.9, 11.06, 11.07, 17.21, 20.15.3, 20.15.4, 20.15.5, 20.15.6, 20.15.7, 20.15.8, 20.2);</p> <p>2) sector of transport means (PCGS: 13.96, 20.16.5, 20.17, 22.11, 22.19.4, 24.10.3, 24.10.4, 24.10.5, 24.42, 25.5, 25.61, 29.1, 29.2, 29.3, 30.1, 30.2, 33.15, 33.17);</p> <p>3) sector of professional electrical and electronic equipment (PCGS: 20.11, 20.13.23, 20.13.5,</p>	1	Declaration to be made by the enterprise in the application for the issuance of the decision on support concerning the subject of economic activity pursued under the new investment (including the specification of the PCGS).

	<p>20.13.64, 23.43, 24.41, 24.45, 25.3, 26.1, 26.2, 26.3, 26.51, 26.70.23, 26.70.24, 27.11, 27.12, 27.20.2, 27.31, 27.32, 27.4, 27.9);</p> <p>4) aero-space sector (PCGS: 24.10.12, 30.3, 33.16);</p> <p>5) sector of hygiene products, medicines and medical products (PCGS: 17.22, 20.42, 20.53, 21.1, 21.2, 26.6, 30.92, 32.5);</p> <p>6) machinery sector (PCGS: 25.73.5, 28.11, 28.12, 28.13, 28.21, 28.22.18, 28.25, 28.29.43, 28.3, 28.4, 28.9, 33.12.2, 33.2);</p> <p>7) sector of material recycling of raw materials and modern plastics (PCGS: 20.16.4, 38.21.5, 38.3);</p> <p>8) sector of eco-buildings (PCGS: 31.0, 27.5, 16.21, 16.22, 16.23.11, 17.24, 20.3, 20.52, 22.23.14, 23.11, 23.12, 23.31, 23.42);</p> <p>9) sector of professional services (PCGS: 62.03, 63.11.11, 70.22.1, 71.1, 72, 74.1);</p> <p>10) sector of professional telecommunication and information services (PCGS: 58.21, 62.01, 62.02.2), including smart specializations of the voivodeship the investment is planned in.</p>		
	<b>Achieving an appropriate volume of sales outside</b>	1	Declaration to be made by the enterprise in the

	<p><b>of the territory of the Republic of Poland</b></p> <p>The intensity of sales outside of the territory of the Republic of Poland, interpreted as the share of sales revenue in the net revenue from the sale of products, goods and materials of the enterprise, shall be equal to not less than the average intensity of such sales of non-financial enterprises in the national economy for the calendar year, established based on the report of the Central Statistical Office of Poland “Financial results of economic entities”.</p>		<p>application for the issuance of the decision on support that it will achieve an appropriate volume of sales outside of the territory of the Republic of Poland within the period the investment will be maintained.</p>
	<p><b>Membership of the National Key Cluster</b> selected in the competition organized by the minister for the economy.</p>	1	<p>Declaration to be made by the enterprise in the application for the issuance of the decision on support that it will be a member of the National Key Cluster during the period the investment will be maintained.</p>
	<p><b>Pursuing research and development activity,</b> where:</p> <p>1) 1% of the operational costs incurred by the enterprise during the specific tax year consist of costs:</p> <p>a) related to the research and development activity in the meaning of Article 5a(38) of the Act of 26 July</p>	1	<p>For point 1: declaration to be made by the enterprise in the application for the issuance of the decision on support that 1% of the operational costs incurred by the enterprise will consist of research and development costs or of the purchase of research and development services during the period the investment will</p>

	<p>1991 on personal income tax or of Article 4a(26) of the Act of 15 February 1992 on corporate income tax accordingly, or</p> <p>b) the purchase of research and development services classified to the services of scientific research and development activities in the meaning of the provisions on the Polish Classification of Goods and Services,</p> <p>or</p> <p>2) the employment of employees performing development work under the new investment in the meaning of Article 5a(40) of the Act of 26 July 1991 on personal income tax and of Article 4a(28) of the Act of 15 February 1992 on personal income tax will amount to 2% of the equivalent work time of all the employees accordingly.</p>		<p>be maintained.</p> <p>For point 2: declaration to be made by the enterprise in the application for the issuance of the decision on support that 2% of the work time of all the employees will be devoted to development activities during the period the investment will be maintained in the enterprise.</p>
	<p><b>Possessing the status of a micro, small or medium-sized enterprise</b></p>	1	<p>Declaration to be made by the enterprise in the application for the issuance of the decision on support.</p>
<p><b>Criterion of sustainable social development</b></p>	<p><b>Creating specialist jobs to pursue the economic activity covered by the new investment and offering stable employment</b>, including the</p>	1	<p>Declaration to be made by the enterprise in the application for the issuance of the decision on support that not less than 80% of those</p>

	<p>employment of not less than 80% of employees: offering employment for not less than 80% of employees:</p> <p>1) who possess a university degree, graduated from a secondary technical or vocational school, confirmed by a diploma, certificate or any other document which gives the right to pursue a profession, and</p> <p>2) based on an employment contract.</p>		<p>employed under the new investment will be employed based on an employment contract during the period the investment will be maintained (excluding members of the management board in capital companies or shareholders in partnerships), and not less than 80% of employees will have a university diploma, graduated from a secondary technical or vocational school, confirmed by a diploma, certificate or any other document which gives the right to pursue a profession.</p>
	<p><b>Pursuing an economic activity with low environmental impact</b> confirmed by the certificates EMAS, ETV or ISO 14001 or their equivalents, a document confirming the status of the GreenEvo laureate or the Certificate of Clean Production, or the entry into the Polish Register of Cleaner Production and Responsible Entrepreneurship.</p>	1	<p>Declaration to be made by the enterprise in the application for the issuance of the decision on support concerning the fulfilment of this criterion during the period the investment will be maintained.</p>
	<p><b>Locating the investment:</b></p> <p>1) in a city listed in Table No 3 or in municipalities bordering with these cities, or</p> <p>2) in poviats or cities with the poviat status for which</p>	1	<p>Declaration to be made by the enterprise in the application for the issuance of the decision on support concerning the location of the investment, to be assessed based on Table No 3</p>

	<p>the unemployment rate amounts to not less than 160% of the national average unemployment rate, excluding those cities in which the voivode or the parliament of the voivodeship are seated.</p>		<p>or the current announcement of the President of the Central Statistical Office of Poland in the Journal of Laws of the Republic of Poland “Monitor Polski” in accordance with Article 82 of the Act of 20 April 2004 on the promotion of employment and on the institutions of the labour market.</p>
	<p><b>Supporting the acquisition of knowledge and vocational qualifications and cooperating with industrial schools</b>, involving:</p> <p>1) the delivery of trainings for employees to acquire, extend or improve professional and general skills and qualifications, necessary to perform their work, or</p> <p>2) the subsidies for educational costs, or</p> <p>3) the cooperation with industrial schools, secondary technical schools, centres of practical education, specialized secondary schools or universities, involving the organization of apprenticeships or internships, or</p> <p>4) the delivery of non-school educational classes with the aim to acquire, extend or improve professional and general skills and qualifications, which are</p>	1	<p>Declaration to be made by the enterprise in the application for the issuance of the decision on support.</p> <p>For points 1 and 2, the enterprise shall make a declaration that it will incur costs of trainings to be conducted by external entities or costs of education in educational institutions or at universities in the amount of not less than PLN 1.000 per employee a year during the period the investment will be maintained, for not less than 50% of those employed under the new investment.</p> <p>Concerning internal trainings, the enterprise makes a declaration that it will employ an employee with the only duty to train employees</p>

	<p>necessary to perform their work, including the skills to seek employment, financed by the enterprise, or</p> <p>5) the delivery of machineries and equipment to schools, centres of practical education or universities, or</p> <p>6) the creation of a patronage class or a laboratory, or</p> <p>7) dual education, or</p> <p>8) the PhD implementation scheme for the employed.</p>	<p>of the enterprise.</p> <p>For point 3, the enterprises shall make a declaration that it will conclude a contract with the management body of a school or a centre of practical education or a university to organize apprenticeships or internships for students by this employer during the period the investment will be maintained.</p> <p>For point 4, the enterprise makes a declaration that it will conclude a contract with the management body of a school or a centre of practical education or a university to deliver, during the period the investment will be maintained, non-school educational classes to be financed by the enterprise to pupils or students with the aim to acquire, extend or improve professional or general skills and qualifications, which are necessary to perform their work.</p> <p>For point 5, the enterprise makes a declaration that it will conclude a contract with the management body of a school or a centre of</p>
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		<p>practical education or a university to deliver, during the period the investment will be maintained, machineries and tools to this school, centre of practical education or university based on the acceptance protocol for the machineries and tools.</p> <p>For point 6, the enterprise makes a declaration that it will conclude a contract with the management body of a school or a centre of practical education or a university with the aim to create a patronage class or a laboratory during the period the investment will be maintained.</p> <p>For point 7, the enterprise makes a declaration that it will conclude a contract with the management body of a school or a centre of practical education or a university with the aim to accept pupils or students for practical vocational training during the period the investment will be maintained.</p> <p>For point 8, the enterprise makes a declaration that not less than one of its employees will open</p>
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			a PhD procedure under the PhD implementation scheme during the period the investment will be maintained.
	<p><b>Undertaking actions to care for employees</b>, in particular the provision of:</p> <p>1) the possibility to participate in additional health care programmes beyond the benefits financed or co-financed from the Social Benefits Fund as required by law;</p> <p>2) additional social benefits including different forms of leisure, cultural and educational activities, sports and entertainment, insurance, and health care programmes.</p>	1	Declaration to be made by the enterprise in the application for the issuance of the decision on support that it will incur costs of care benefits for employees in the gross amount of not less than PLN 800 per employee a year during the period the investment will be maintained, for all those employed under the new investment during the period the investment will be maintained.

TABLE NO 3. MEDIUM-SIZED CITIES LOSING THEIR SOCIAL AND ECONOMIC FUNCTIONS

No	Name	Voivodeship
1.	Bielawa	Dolnośląskie
2.	Bolesławiec	
3.	Dzierżonów	
4.	Jawor	
5.	Jelenia Góra	
6.	Kamienna Góra	
7.	Kłodzko	
8.	Lubań	
9.	Nowa Ruda	
10.	Świebodzice	
11.	Wałbrzych	
12.	Ząbkowice Śląskie	
13.	Zgorzelec	
14.	Złotoryja	
15.	Chełmno	Kujawsko-Pomorskie
16.	Grudziądz	
17.	Inowrocław	
18.	Nakło nad Notecią	
19.	Rypin	
20.	Włocławek	
21.	Biała Podlaska	Lubelskie
22.	Biłgoraj	
23.	Chełm	
24.	Hrubieszów	
25.	Krasnystaw	
26.	Kraśnik	
27.	Radzyń Podlaski	
28.	Tomaszów Lubelski	
29.	Zamość	
30.	Międzyrzecz	Lubuskie
31.	Nowa Sól	
32.	Żagań	
33.	Żary	
34.	Kutno	Łódzkie
35.	Ozorków	
36.	Radomsko	
37.	Sieradz	
38.	Tomaszów	

No	Name	Voivodeship	
	Mazowiecki		
39.	Wieluń		
40.	Zduńska Wola		
41.	Chrzanów	Małopolskie	
42.	Gorlice		
43.	Nowy Sącz		
44.	Nowy Targ		
45.	Tarnów		
46.	Zakopane		
47.	Ciechanów	Mazowieckie	
48.	Gostynin		
49.	Kozienice		
50.	Ostrołęka		
51.	Ostrów Mazowiecka		
52.	Pułtusk		
53.	Radom		
54.	Sierpc		
55.	Brzeg	Opolskie	
56.	Kędzierzyn-Koźle		
57.	Kluczbork		
58.	Krapkowice		
59.	Namysłów		
60.	Nysa		
61.	Prudnik		
62.	Strzelce Opolskie		
63.	Dębica		Podkarpackie
64.	Jarosław		
65.	Jasło		
66.	Krosno		
67.	Mielec		
68.	Nisko		
69.	Przemysł		
70.	Przeworsk		
71.	Sanok		
72.	Stalowa Wola		

No	Name	Voivodeship	
73.	Tarnobrzeg	Podlaskie	
74.	Augustów		
75.	Bielsk Podlaski		
76.	Grajewo		
77.	Hajnówka		
78.	Łomża		
79.	Sokółka		
80.	Zambrów		
81.	Bytów		Pomorskie
82.	Malbork		
83.	Słupsk		
84.	Bytom	Śląskie	
85.	Jastrzębie-Zdrój		
86.	Rydułtowy		
87.	Sosnowiec		
88.	Świętochłowice		
89.	Zabrze		
90.	Busko-Zdrój	Świętokrzyskie	
91.	Jędrzejów		
92.	Końskie		
93.	Ostrowiec Świętokrzyski		
94.	Sandomierz		
95.	Skarżysko-Kamienna		
96.	Starachowice		
97.	Staszów		
98.	Bartoszyce	Warmińsko-Mazurskie	
99.	Braniewo		
100.	Działdowo		
101.	Elbląg		
102.	Elk		
103.	Giżycko		
104.	Kętrzyn		
105.	Lidzbark		

No	Name	Voivodeship
	Warmiński	
106.	Mragowo	
107.	Olecko	
108.	Pisz	
109.	Szczytno	
110.	Gniezno	Wielkopolskie
111.	Koło	
112.	Konin	
113.	Piła	
114.	Pleszew	
115.	Turek	
116.	Złotów	
117.	Białogard	Zachodniopomorskie
118.	Choszczno	
119.	Gryfice	
120.	Szczecinek	
121.	Świdwin	
122.	Wałcz	


**Application for the issuance of the decision on support**

<b>Information and documents to be submitted by all enterprises which apply for aid</b>	
Business name/name and surname of the entrepreneur	
Address of the registered office of the enterprise/Main place of economic activity – for natural persons pursuing economic activity	
Category of enterprise <sup>1)</sup>	<input type="checkbox"/> micro enterprise <input type="checkbox"/> small enterprise <input type="checkbox"/> medium-sized enterprise <input type="checkbox"/> large enterprise
Nature of economic project	<input type="checkbox"/> creation of a new enterprise <input type="checkbox"/> increasing production capacities of the existing enterprise <input type="checkbox"/> diversifying production of the enterprise by introducing brand new products <input type="checkbox"/> major change of the production process of the existing enterprise
<b>Investment performance plan</b>	
Location	Voivodeship: Powiat: Municipality: Locality: Area: Number of the plot of land:

<sup>1)</sup> In accordance with Annex No I to Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty (O.J. of the EU L 187, of 26.06.2014, p. 1, as amended).

	Number of the land and mortgage register: Surface of the plot of land:
Detailed description of the project <sup>2)</sup>	
Subject of economic activity to be pursued under the investment <sup>3)</sup>	
Launching date of the new investment	
Completion date of the new investment	
Sum and schedule of eligible costs of the new investment	Sum: 1. purchase: a) land: b) buildings and objects: c) machineries and devices: d) intangible assets: 2. labour costs: 3. other costs:
Maximum amount of eligible costs	
Schedule for incurring eligible costs	
Number of employees employed in relation to the new investment	
Period for maintaining employment in relation to the new investment	

<sup>2)</sup> The application may be accompanied by a business plan if possessed by the enterprise.

<sup>3)</sup> The subject of economic activity shall be established in accordance with the Regulation of the Council of Ministers of 4 September 2015 on the Polish Classification of Goods and Services (PCGS) (Journal of Laws items 1676, and of 2017, item 2453).

Maximum number of new jobs the costs of which will be eligible as labour costs for a period of two years	
For existing establishments – annual average level of employment during a period of 12 months preceding the month the application is submitted; for younger establishments – average level of employment for the whole period	
Qualitative criteria <sup>4)</sup> the enterprise undertakes to fulfil	

I declare that<sup>5)</sup>:

- 1) I have not/have\* executed the transfer in the meaning of Article 2(61a) of Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty to the establishment in which the new investment is to be performed, as mentioned in the application for support, during a period of two years before the submission date of the application for support;
- 2) I will not execute the transfer in the meaning of Article 2(61a) of Commission Regulation (EU) No 651/2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty to the establishment in which the new investment is to be performed, as mentioned in the application for support, during a period of two years before the completion date of the investment covered by the application for support;

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<sup>4)</sup> The criteria listed in Annex No 1 to the Regulation of the Council of Ministers of ... on public aid to be granted to certain enterprises for new investments.

<sup>5)</sup> The entrepreneur shall make a declaration on relevant matters only.

- 3) as of the submission date of the application, I do not pursue any activity of the same class as the activity covered by the application for the issuance of the decision on support in the territory of the Mazowieckie Voivodeship;
- 4) I am not in difficulty in the meaning of Article 2(18) of Commission Regulation (EU) No 651/2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty;
- 5) I have not/have received aid\* (de minimis or any other public aid) for other investments performed by my enterprise or any other enterprise of the same capital group during the last 3 years in the same sub-region (NUTS 3) in which the new investment covered by the application will be located;
- 6) I have not entered into any contracts which irrevocably determine that the new investment will be performed;
- 7) I am not obliged to return aid based on former decisions of the European Commission deeming the aid contrary to the law and to the single market.

.....  
**Signature of the entrepreneur**

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\* Delete as appropriate.

Additional information to be provided with the application for aid to be approved by the European Commission

<b>Description of the expected favourable impact on the specific area (points 1 or 2)</b>	
1. Specify the number of jobs created or protected by the enterprise in its establishment and in its partner enterprises	
2. Specify the type of activity pursued under the economic project, eg research and development, innovation or training	
3. Additional information	
<b>Information on the financing of the economic project</b>	
1. Investments and other related costs, assessment of costs and benefits related to the aid reported to the European Commission	
2. Amount of aid necessary to perform the economic project	
3. Intensity of aid	
4. Information on the necessity to grant aid and its expected impact <sup>6)</sup>	

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<sup>6)</sup> The necessity to receive aid and its impact on the decision to undertake an economic project and the decision on the location in case no aid is granted should be justified.