

No.	Type of instrument	Eligibility criteria	Maximum amount of support	Competent authority (institution)	Procedure
1.	<p>Exemption from corporate income tax (CIT) on income generated from business activity conducted in the special economic zone (SEZ).</p> <p>In case of interest in land which is not located in the SEZ possibility of including the land chosen by an investor into the boundaries of the SEZ.</p>	Investment of at least EUR 100,000.	Maximum admissible intensities of regional aid are applied.	<p>Management board of the special economic zone</p> <p>Minister of Economy</p>	<p>Permits for conducting business activity in the SEZ are issued by way of a tender or negotiations following a public invitation.</p> <p>Changes to the boundaries of the SEZ are introduced in the form of an amendment to the relevant Ordinance of Council of Ministers. Draft amendment is submitted by the Minister of Economy.</p>
2.	<p>Exemption from real estate tax:</p> <ul style="list-style-type: none"> - possibility of decreasing the tax rate or full exemption for a specified period of time. 	Defined in resolutions of commune councils introducing exemptions depending on investment outlays and number of new job places.	Defined in resolutions of commune councils introducing exemptions.	Commune Council (<i>Rada Gminy</i>)	Exemptions are available only in certain communes, which adopted resolutions on exemptions. If all requirements set out in the resolution are fulfilled, the exemption is granted, but it is still necessary to submit an application to the local authority.

3.	Labour market instruments – support for employing the unemployed	Applicable only for employment and training of registered unemployed persons	-	Local labour office (Powiatowy Urząd Pracy)	Investor contact with the local labour office
3.1.	Recruitment services.	Applicable only for employment of registered unemployed persons	Free of charge	Local labour office (Powiatowy Urząd Pracy)	Investor contact with the local labour office.
3.2.	Apprenticeship and vocational training at the workplace, including reimbursement of accommodation costs and reimbursement of the commuting costs.	Apprenticeship are applicable only for the unemployed under the age of 25 (in some cases under 27), maximum 12 months. Vocational training are applicable only for the unemployed persons in special situation on the labour market, maximum 6 months. Reimbursement of the commuting and accommodation costs applied in case of employment, vocational training at the workplace or apprenticeship	The unemployed person receives a scholarship amounting PLN 532.90 (amount of the unemployment benefit) paid by the local government (Starosta). Moreover the person participating in the training / apprenticeship receives reimbursement of the commuting costs not exceeding PLN 1,798.00 (200% of the minimum remuneration for work) and reimbursement of accommodation costs not exceeding PLN 1,798.00 (200% of the minimum remuneration for work).	Local labour office (Powiatowy Urząd Pracy)	Investor contact with the local labour office. Employer's obligations are appointment of a tutor of the unemployed, realization of an apprenticeship or vocational training program specified in the contract, issuing an opinion containing information on performed tasks, obtained qualifications and vocational skills by the unemployed person. Direct recipient of the financial support is employee, the unemployed serving his/her apprenticeship or vocational training at the workplace. Employer does not incur any staff costs in this case. In the end of apprenticeship/training period the best the best participants can be chosen and employed.
3.3.	Training of the unemployed in accordance with employer's needs.	Applicable only for employment of registered unemployed persons .	Trainings are partial or full financed , moreover during the training process young graduates can obtain the scholarship (about 210 PLN per month), and others can receive additional support of not more than 105 PLN per month.	Local labour office (Powiatowy Urząd Pracy)	Investor contact with the local labour office. Direct recipient of the financial support are training institutions. Employer does not incur any costs of training. As regards commuting and accommodation costs direct recipient
3.4	Reimbursement of costs of equipment or additional workplace equipment.	Reimbursement of costs of equipment is applicable, as reimbursement of costs incurred by employer.	Amount specified in the contract, not exceeding PLN 12,136.35.	Local labour office (Powiatowy Urząd Pracy)	Contract between the local government (Starosta) and the employer must signed. Employer using this kind of financial support is obligated to sign full-time employment contracts for at least 3 years (2 years – small and medium-sized enterprises) with the employee.