

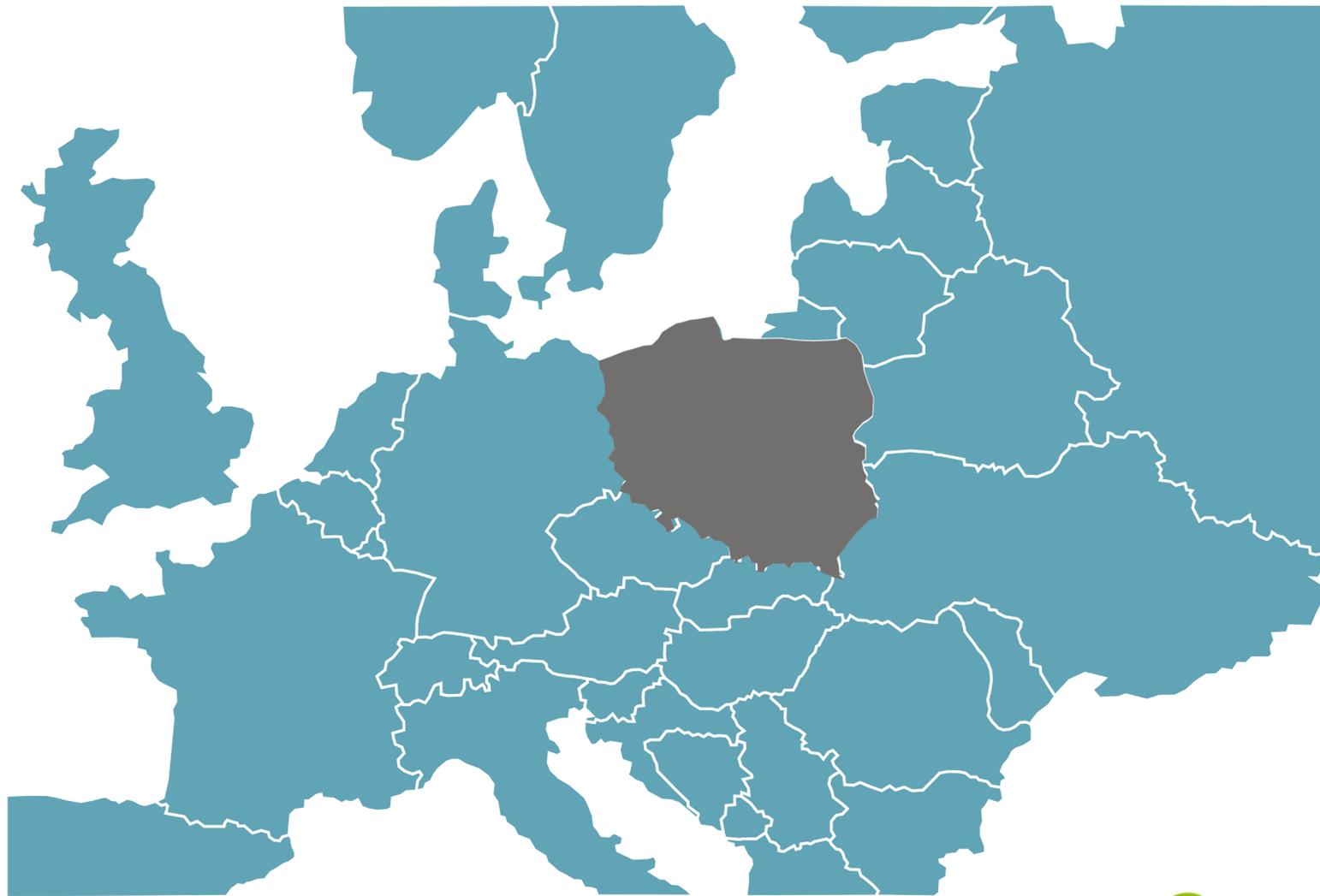
Investment Areas Tax Exemptions

Why the Warmia-Mazury
Special Economic Zone

- Professional investment services
- Attractive investment areas
- Tax exemptions
- Assistance for the investor at every stage



WHERE WE ARE

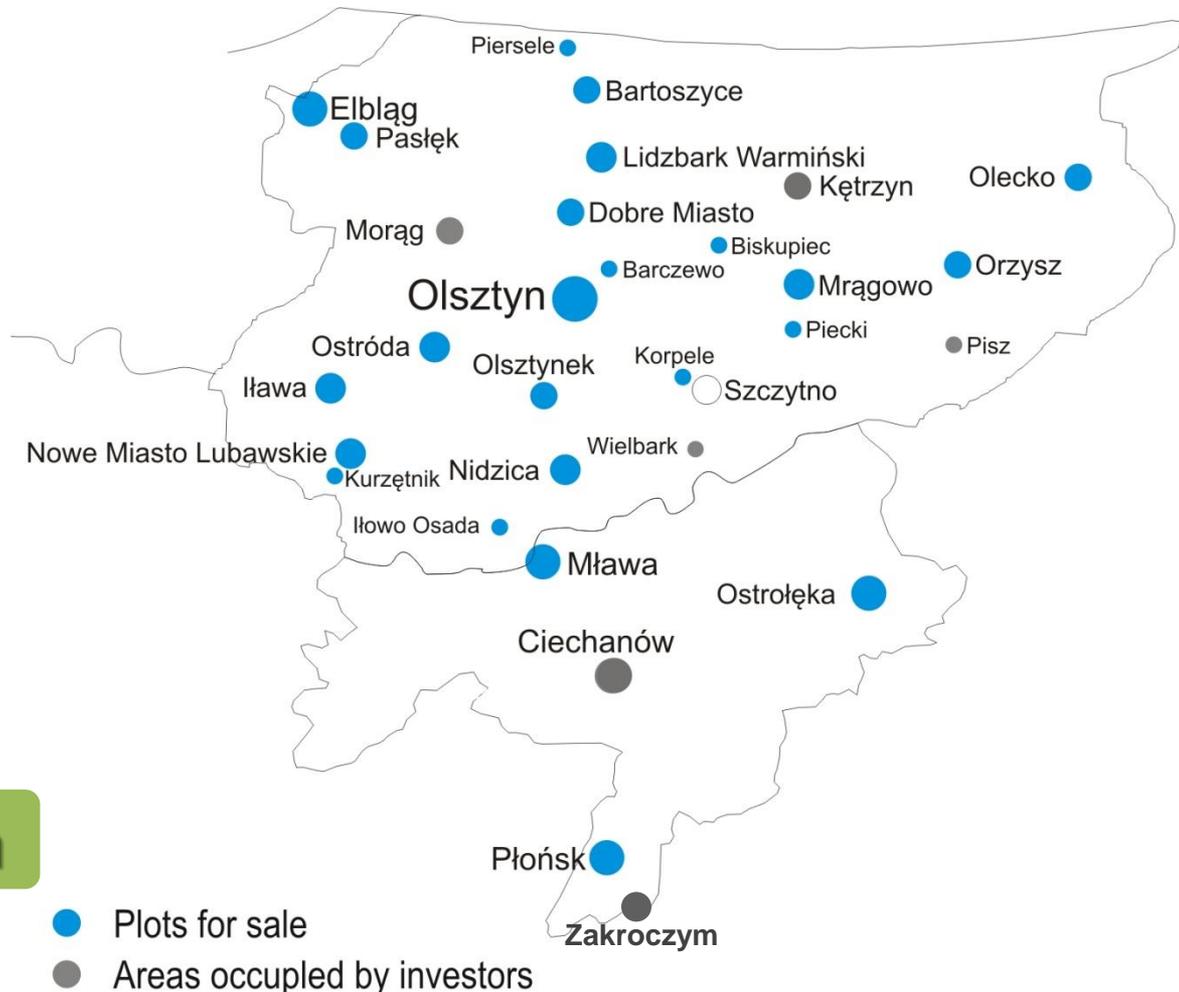


WHERE WE ARE

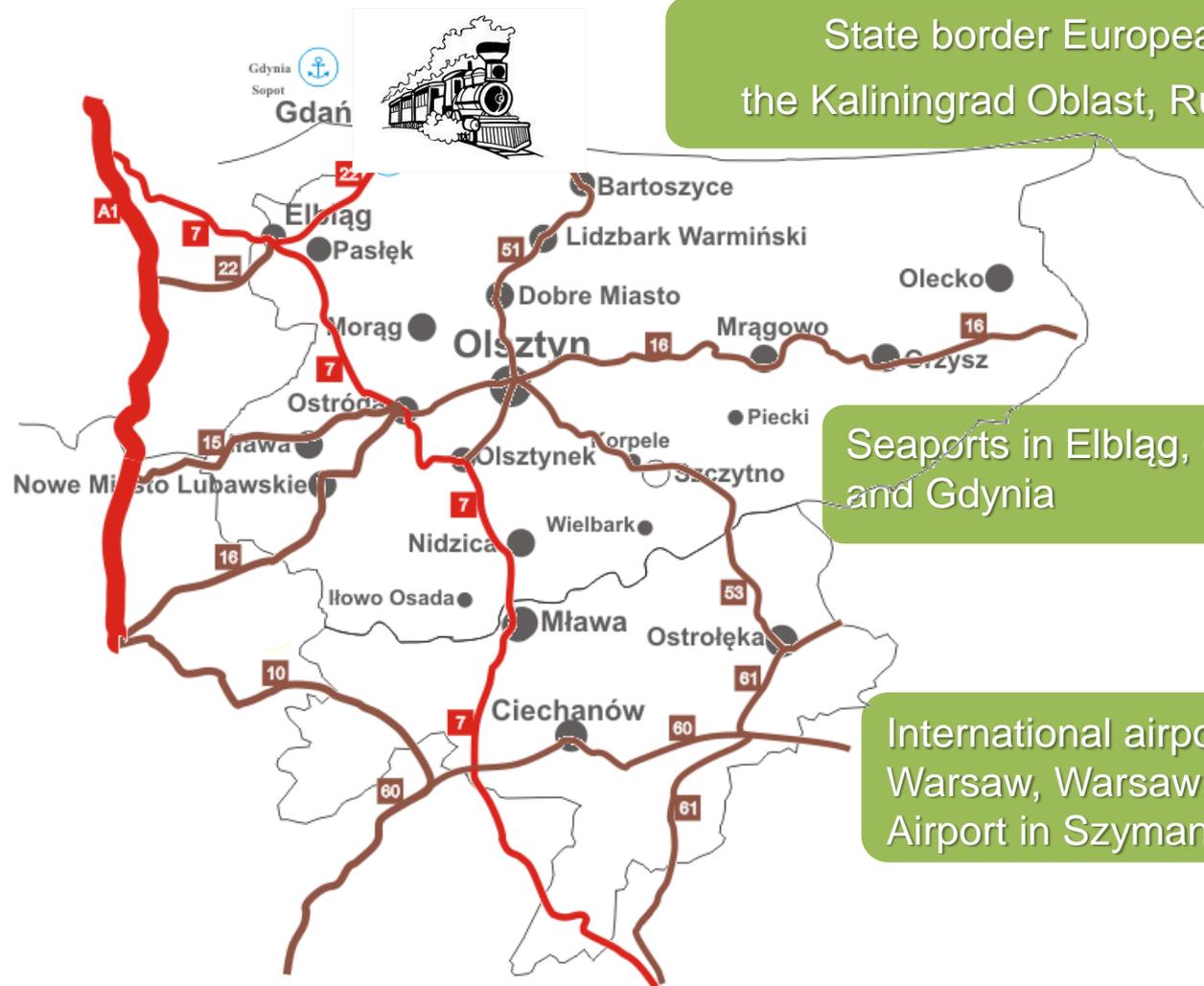


30 locations

Available 293,8 ha



COMMUNICATION



State border European Union with the Kaliningrad Oblast, Russian Federation

Seaports in Elbląg, Gdańsk and Gdynia

International airports (Gdańsk, Warsaw, Warsaw Modlin, Mazury Airport in Szymany)



INTRODUCION

The Warmia and Mazury Special Economic Zone is situated in the north-eastern region of Poland, in the Warmia-Mazury and Mazovia Region.

Investment advantages in the Warmia-Mazury Region:

- located along the EU's border with Russia's Kaliningrad Oblast,
- access to the Baltic Sea,
- Warmia and Mazury's clean natural environment and specific culture create huge potential for tourism and agroturism development.

Sectors with huge potential:

food processing, furniture, agriculture, renewable energy.

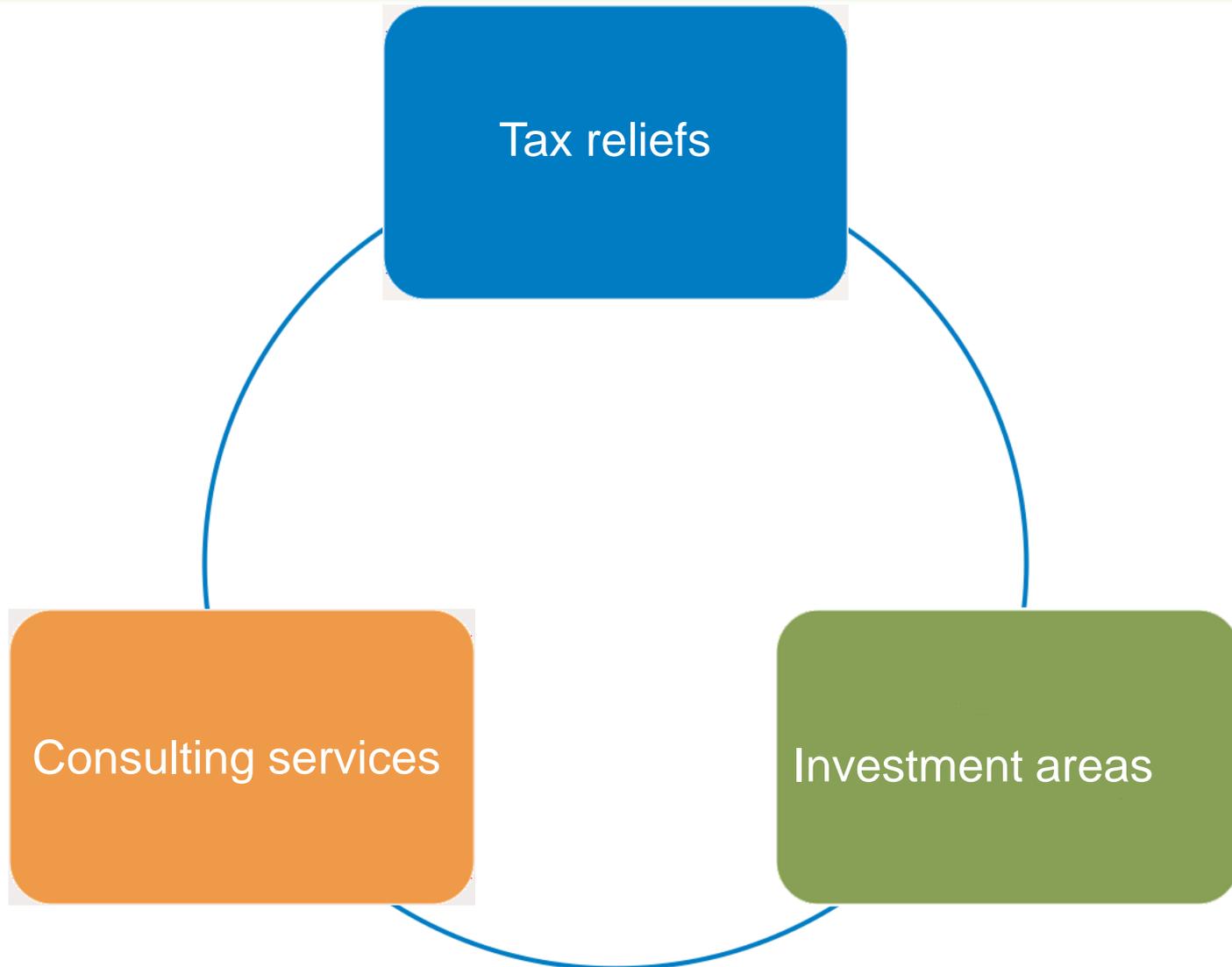
Investment advantages in Mazovia Region:

- large concentration of enterprises,
- location in trans-European transport routes; well-developed railway system and two airports ensuring connections with the big cities in the country and in Europe,
- central location at the crossroads of commercial routes.

Sectors with huge potential:

food industry, construction, BPO.

OUR OFFER



EXEMPTIONS AND PREFERENCES

- THE HIGHEST LEVEL OF THE STATE AID IN THE FORM OF INCOME TAX EXEMPTION
- ENTREPRENEURS INTERESTED IN COMMENCEMENT OF THEIR ACTIVITY IN WMSEZ CAN USE STATE AID OF UP TO 70% OF ELIGIBLE COSTS OF INVESTMENT OR TWO-YEAR LABOUR COSTS.

EXEMPTION RATE
DEPENDS ON
COMPANY'S SIZE



70% (55%) FOR SMALL
COMPANIES

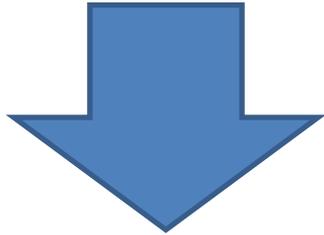
60% (45%)* FOR MEDIUM
COMPANIES

50% (35%)* FOR LARGE
COMPANIES

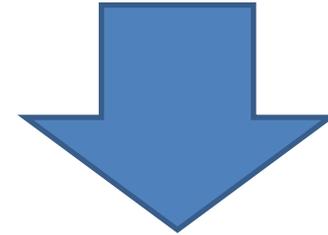
* - for Mazovia Region

EXEMPTIONS AND PREFERENCES

ENTREPRENEURS WHO HOLD A PERMISSION TO RUN BUSINESS ACTIVITY IN THE AREA OF THE WMSEZ ARE ENTITLED TO BENEFIT FROM PUBLIC AID IN THE FORM OF INCOME TAX EXEMPTIONS



FOR NEW INVESTMENT



CREATING NEW WORK
PLACES

ENTREPRENEURS MAY CHOOSE THE WAY OF PUBLIC AID FORM



EXEMPTIONS AND PREFERENCES

For the Warmia and Mazury Region, the regulations establish the maximum amount of aid at the level of 50% (35% in part of Mazovia Region) of eligible costs of a new investment, or 50% (35 % in part of Mazovia Region) of two-year labour costs of newly hired employees.

In the case of medium enterprises, the regulations increase the maximum amount of aid by 10%, and in the case of small enterprises – by 20%*

*excluding businesses in the transport sector

Definition of small and medium enterprises.

A medium enterprise is an enterprise that hires less than 250 employees and whose annual turnover does not exceed EUR 50,000,000 and/or an annual balance-sheet total does not exceed EUR 43,000,000.

A small enterprise is an enterprise that hires less than 50 employees and whose annual turnover and/or total balance do not exceed EUR 10,000,000.

CONDITIONS

- investment of minimum 100 000 EUR,
- continuance of the investment in the region for at least 5 years after completion of the whole investment (3 years for SME),
- maintenance of employment level for at least 5 years (3 years for SME),
- own capital is at least 25% of total investment costs,
- tax exemptions eligible only for economic activity realized on the area of special economic zone.

EXEMPTIONS

Examples of businesses which cannot be used to obtain a tax exemption:

- Agricultural production
- Licensed business activity – power industry law
- Production of tobacco products and alcoholic beverages
- Wholesale and retail trade

OTHER POSSIBILITIES OF AID

EXEMPTIONS FROM REAL PROPERTY TAX

The municipal council may establish exemption from real estate tax for entrepreneurs

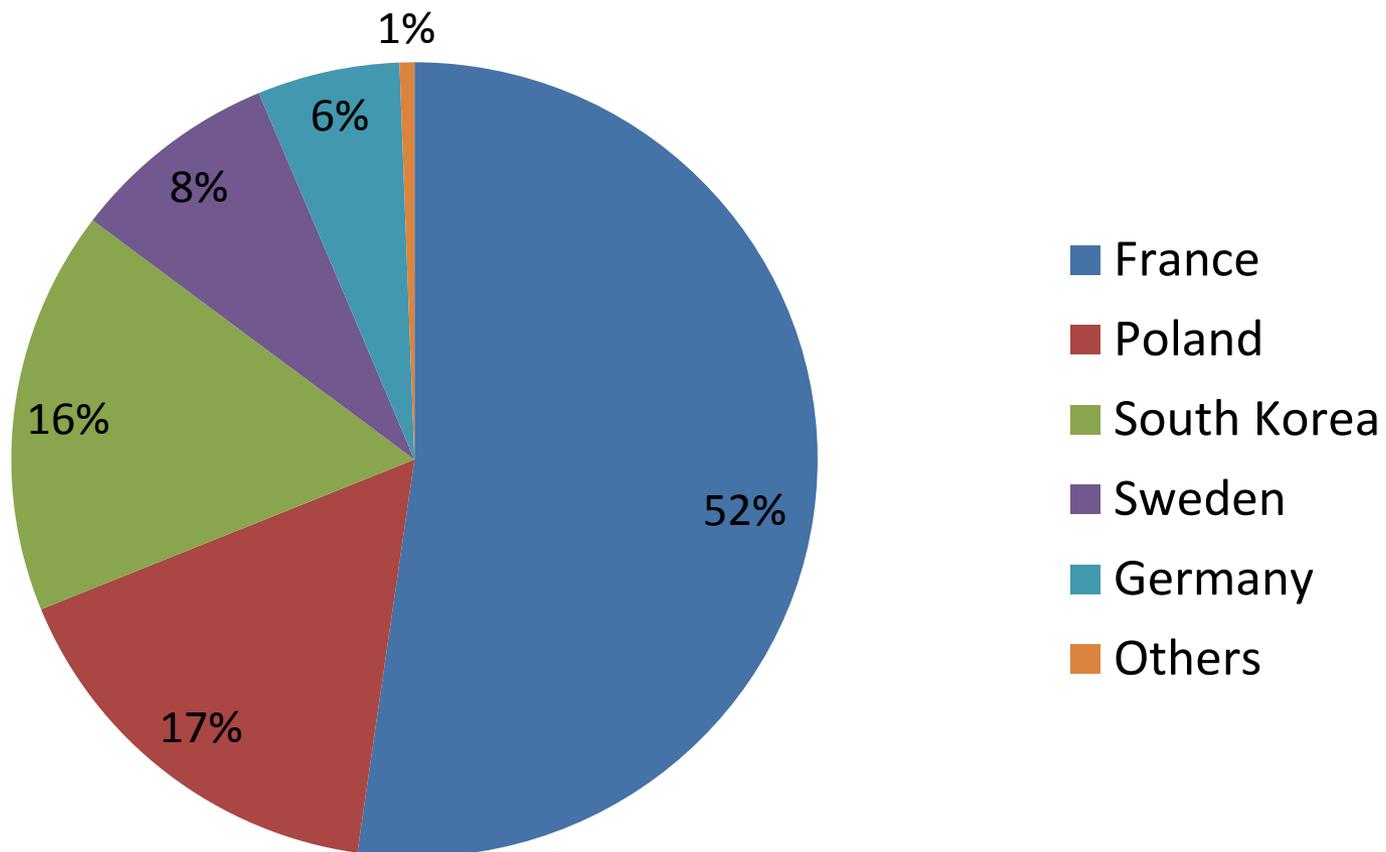
JOB CENTRE'S OFFER

Support for creation new work places, even to 20.000 PLN (c.a. 4900 €) per each employee

OUR ACHIEVEMENTS

The best recommendation of WMSEZ are its achievements: during **19 years** of the Zone's operation **177 permits** for realization of business activity were issued and one realized here investments worth more than **6 miliard Zloty**, thanks to which entrepreneurs have created almost **17,5 thousand workplaces**.

INVESTED CAPITAL STRUCTURE IN WMSEZ



FOREIGN COMPANIES WHICH HAVE ALREADY INVESTED IN WMSEZ



TYRES MANUFACTURING



FOREIGN COMPANIES WHICH HAVE ALREADY INVESTED IN WMSEZ

 **LG Electronics Mława**



TELEVISIONSET MANUFACTURING

FOREIGN COMPANIES WHICH HAVE ALREADY INVESTED IN WMSEZ

PHILIPS

Lighting Poland S.A.



LUMINAIRES MANUFACTURING

FOREIGN COMPANIES WHICH HAVE ALREADY INVESTED IN WMSEZ



IKEA Industry



FURNITURE MANUFACTURING

Do not hesitate to contact us

Warmia and Mazury Special Economic Zone

ul. Barczewskiego 1
10-067 Olsztyn

T: + 48 89 535 02 41

wmsse@wmsse.com.pl

www.wmsse.com.pl

