



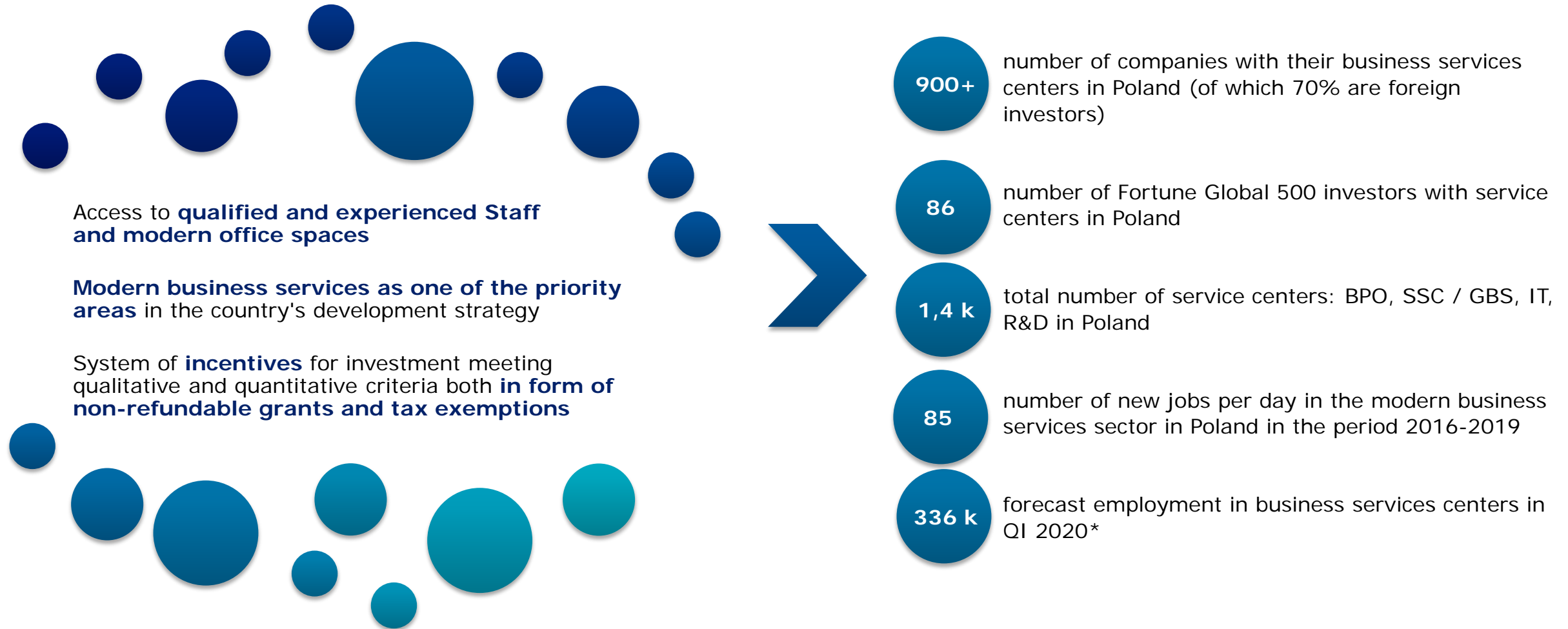
Non-commercial funding

Opportunity to create and develop
Shared Service Centre in Poland

September 2019

Poland as the preferred place for the location and development of SSC

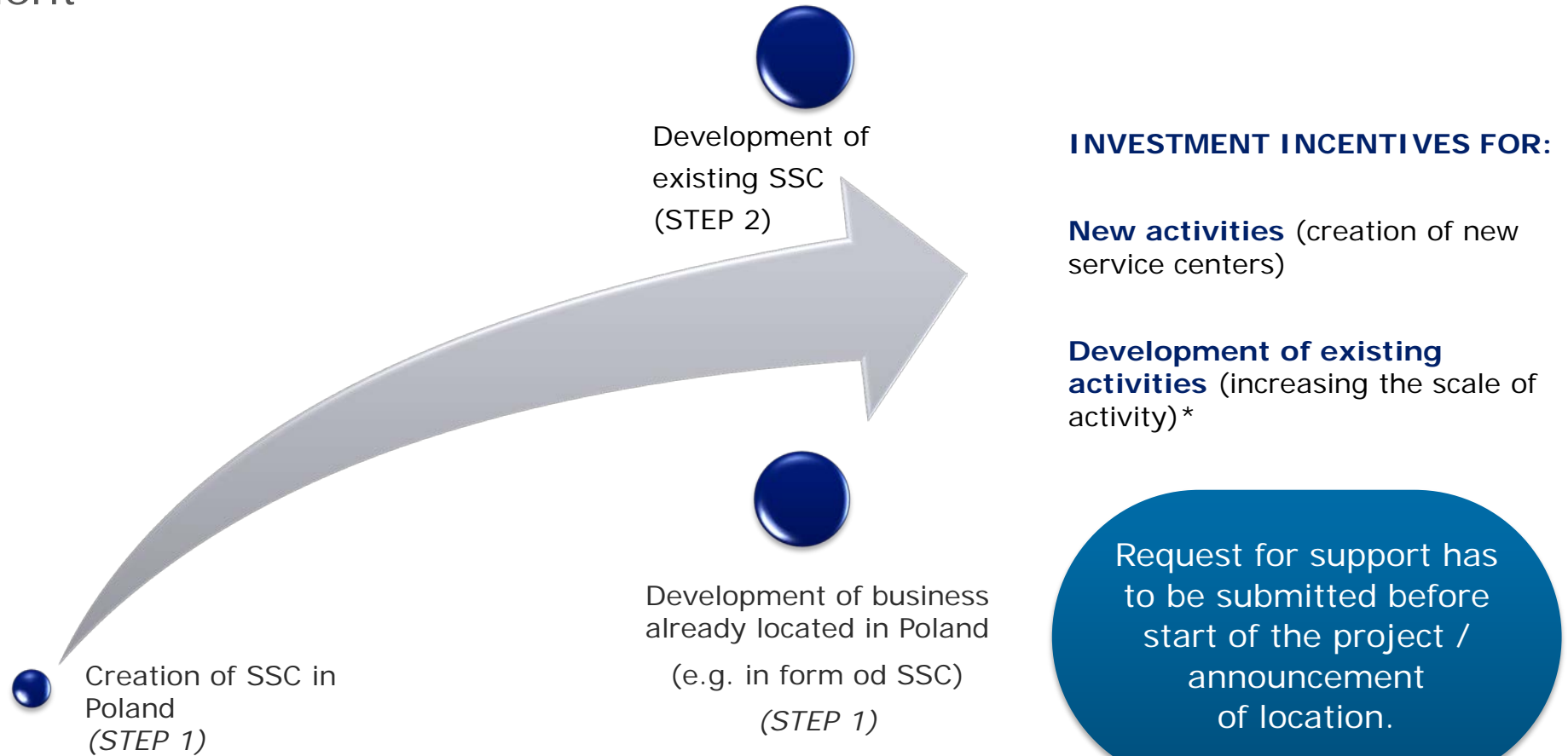
Significant opportunities for create and/or develop new type of business activity



*Source: Modern business services sector in Poland 2019, ABSL Report

Poland as the preferred place for the location and development of SSC

Numerous incentives supporting operational activities suitable at various stages of business development



Grant and tax incentives for R&D activities

*In Mazowieckie voivodeship investment incentives only for new type of activity / new entity.

Incentives available if you plan new investment / development of existing activities

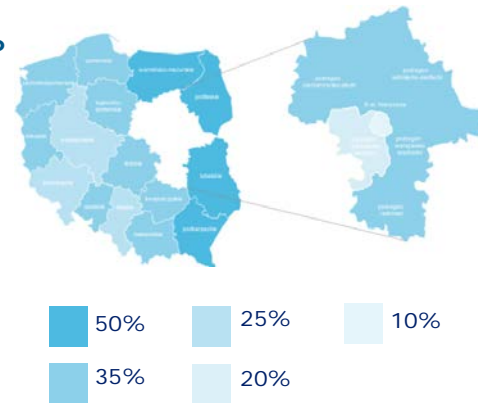
TAX RELIEF for NEW INVESTMENTS MECHANISM

CASH GRANT FOR INVESTMENT PROJECTS - SSC*

Type and level of support

- **Corporate income tax exemption** (which is treated as a regional aid) - **the aid intensity** depending on the location – **from 10 up to 70%**
- For a fixed period **from 10 to 15 years**
- **Based on investment costs spent** on the project **located in Poland**
- Granted after the fulfillment of **quantitative and qualitative criteria**

Regional aid map



Non refundable cash grant determined individually (**from 744 EUR up to 3 630 EUR per job**) depending on the location of the project, investment parameters and the number of new employees

Eligible costs

- **2-years labor costs** – remuneration with social contributions or
- **investment costs:** purchase of land or costs of the perpetual usufruct right, purchase of fixed assets, transfer of technology, costs of leasing of land, buildings and structures, financial leasing of machines and devices

2-years labor costs – remuneration with social contributions

* Program is being updated – information based on previous version

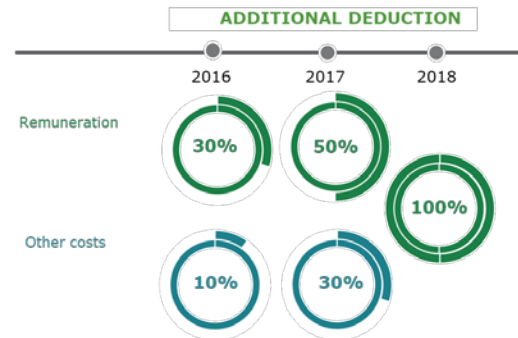
Incentives available if you conduct or plan R&D activities

R&D OPEX CASH GRANTS

From **25 up to 80%** of eligible costs depending on type of R&D activities (industrial research / development works) and size of company

R&D TAX RELIEF MECHANISM

Additional deduction from the CIT tax base of a given categories of **tax deductible costs** which has been spent on **R&D activities**



IP BOX MECHANISM

Preferential taxation (5% instead of 19%) of income generated by intellectual property rights, which arise mainly as a result of R&D activity carried out by the taxpayer.

Innovation Box is applicable also in case of **purchase of intellectual property rights, provided that they are subsequently developed or improved by taxpayer** as a result of R&D works.

Type and level of support

Eligible costs / IP rights

- Remuneration of R&D personnel
- Depreciation
- Costs of outsourcing
- Other operational costs (including materials and tangible assets – prototype technology),
- Indirect costs

- Salaries of employees with insurance contributions
- Materials and raw materials
- External services provided by scientific units
- R&D apparatus (paid use and use service)
- Acquisition and maintenance of intellectual property rights protection
- Depreciation write-offs (except for cars / buildings / structures / premises)

Eligible rights:

- **right to software**
- patent
- utility model
- industrial design
- topography of an integrated circuit

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