

Tax exemptions in the Act on support for new investments

16 March 2018

Tax Alert

A government draft of an Act which purpose is to introduce new mechanisms to support entrepreneurs in making new investments (hereinafter referred to as the “**Draft Act**”) has been submitted to the Lower Chamber of the Polish Parliament. The proposed support measures will mainly consist of income tax exemptions for both CIT and PIT taxpayers. The proposed provisions are to supersede the existing regulations concerning the benefits available to investors which operate in special economic zones.

The main assumptions underlying the Draft Act are as follows:

- entrepreneurs which start new investment projects or make certain re-investments will be eligible for the exemption;
- tax preferences will no longer only apply to designated areas: the exemption will be available throughout the entire territory of Poland;
- in principle, the exemptions will range from 20% to 50% of the project costs.

Read the full newsletter here: [Tax Alert – 16 March 2018](#)

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