

TAX RELIEF

The legal basis of the exemption from:

1) resolution No. XIX/137/2016 of the City Council Łobzie of 29 March 2016 on the announcement of the single text of resolution No XLIII/411/14 City Council Łobzie of 28 May 2014 on exemptions from property tax within the de minimis aid for the creation of new jobs in the municipality of Łobzie. The City Council in Łobzie, adopted that:

-releases from property tax, on the principles set out in this resolution, land, buildings or parts thereof, or parts thereof occupied to the pursuit of economic activities;

-exemption applies in the case of the creation of new jobs from the date of entry into force of this resolution;

-costs of employing new workers – should be understood gross wage costs and compulsory annual employer costs related to the salaries, incurred by the taxpayer, less aid received for this purpose from other public funds.

Period of exemption:

1) Micro-enterprise (the company, which employs fewer than 10 persons and whose annual turnover and/or annual balance sheet total does not exceed EUR 2 million)

(a) 2 years-creation of 1 job site

(b) 4 years-the establishment of 2 jobs

(c) 6 years-creation of 3 jobs.

2) Small enterprise (the company, which employs fewer than 50 persons and whose annual turnover and/or annual balance sheet total does not exceed EUR 10 million)

(a) 2 years – 2 workplaces

(b) 4 years-creating 4 jobs

(c) 6 years-creating 6 jobs.

3) Medium enterprise (the company, which employs fewer than 250 employees and whose annual turnover and/or annual balance sheet total does not exceed EUR 50 million)

(a) 2 years – creation of 5 jobs

(b) 4 years-creation of 10 jobs,

(c) 6 years-creation of 15 jobs.

4) Other than the micro, small and medium-sized Enterprise (the company, which employs more than 250 persons and whose annual turnover and/or annual balance sheet total exceeds EUR 50 million)

(a) 2 years – creation of 10 jobs,

(b) 4 years- creation of 20 jobs,

(c) 6 years-creation of 25 jobs.

The period of the duration of the exemption:

From the first day of the month following the month in which you have created new jobs.

Conditions for obtaining a exemption from:

- 1) the filing of the application before hiring people;
- 2) employment in relation to the average employment for the last 12 months before the filing of the application for exemption in terms of FTE;
- 3) maintenance of employment for the period covered by the exemption and another 36 months;
- 4) form of employment – employment on a full-time basis (employment must occur within 3 months from the submission of the proposal);
- 5) **the cost of the employment of new staff must be higher than the amount of the exemption from real estate tax.**

Property tax rate:

- 1) **from the land associated with the business**, no matter how you qualify in the records of the land and buildings- **from 1 m² in the amount of \$ 0.87**,
- 2) **from the buildings or parts of buildings related to the business** and residential buildings or parts of buildings occupied for business activities- **from 1 m² the usable area in the amount of \$ 20.00**
- 3) **from the buildings or their parts-2% of the value of the** specified pursuant to article 4 paragraph 1 I and paragraph 3-7 of the law on taxes and fees (OJ 2014.849, as amended) with the exception of the buildings forming the network plumbing used to do business in the field of collective water supply and waste water disposal volume, for which the rate is-1.25% of the value of the specified pursuant to article 4 paragraph 1 I and paragraph 3-7 of the law on taxes and fees (OJ l. 2014. 849z, as amended).

The trader who engages in economic activity in the Kostrzyn-Slubice special economic zone is entitled to the use of regional aid in the form of tax exemption in the income tax CIT with two titles: incurred investment or the creation of new jobs.

Trading conditions in the Kostrzyn-Slubice special economic zone:

- ◆ getting away from the Koństrzycko-Slubice special economic zone permit to operate a business;

Small trader who engages in economic activity in the Kostrzyn-Slubice special economic zone can benefit from the exemption from income tax CIT of 55% of the investment, or 55% of the two-year labour costs.

The average entrepreneur who engages in an economic activity in the Kostrzyn-Slubice special economic zone can benefit from the exemption from income tax CIT amounting to 45% of the investment, or 45% of the two-year labour costs.

Large trader that has taken the economic activity in the Kostrzyn-Slubice special economic zone can use the exemption from income tax CIT amounting to 35% of the investment, or 35% of the two-year labour costs.

INFORMATION ON LAND

Valued for the day of 24.10.2016:

Price per 1 m² of land within Kostrzyn-Slubice Special Economic Zone Łobzie Subzone

Plot no 1801/10. 1.1202 ha – price per 1 m² -30.73 PLN

Plot no 1801/14. 3.4420 ha – price per 1 m² -27.54 PLN.

Plot no 1801/15. 3.4418 ha – price per 1 m²-27.54 PLN.

In General, 27-31 PLN per 1 m², depending on the size of the plot.

Less The plot is, the price increases.