

**Polska**



The Lublin Region has plenty to  
offer

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The voivodeship owes its dynamic economic growth to, among other things, investments in the region's key industries with large development potential.

They include:

- [machinery industry](#)
- [automotive industry](#)
- [aviation industry](#)
- [BPO and IT](#)
- [furniture industry](#) (with a clear development tendency, especially in terms of export)
- [food industry](#) (aimed at investment in the development of food processing technologies and biotechnology in the food sector)

These industries have a very strong potential based on the presence of research institutes and numerous entities from the above-mentioned sectors.

The region's considerable growth potential can also be seen across industries identified in the Regional Innovation Strategy as intelligent specialisations, which include:

- bio-economy
- medicine and health
- low-emission power generation
- IT and automatics

Sectoral brochures to download [HERE](#)

The presence of foreign capital in the Lubelskie Voivodeship is continuously increasing. Most entities with foreign capital invest in wholesale and retail trade, car repair, and food processing. The region is dominated by Dutch capital; however, the largest investments in recent years have been made with German and French capital. In 2014 Lublin was one of the top 10 Eastern European cities in the category: *"the strategy of gaining foreign investors"*.

## Special Economic Zones (SEZ)

Special Economic Zones are designated areas of Poland in which investors can conduct business activity on

preferential terms.

On the territory of the Lubelskie voivodeship there are **4 Special Economic Zones (SEZs)**:

- Starachowice SEZ
- Euro-Park Mielec SEZ
- Tarnobrzeg Europark WISŁOSAN SEZ
- Pomeranian SEZ

including **18 sub-zones** of special economic zones (SEZs):

- One within Starachowice SEZ. 

**1. Puławy 119.31 ha**

- Seven within the Tarnobrzeg Europark WISŁOSAN SEZ

2. Łuków 40.49 ha

3. Tomaszów Lubelski 10.56 ha

4. Janów Lubelski 36,41 ha

5. Kraśnik 23.48 ha

6. Horodło 5.30 ha

7. Ryki 4.46 ha

8. Radom – the Poniatowa commune 7.7 ha

- Nine within Euro-Park Mielec SEZ

9. Radzyń Podlaski 7.62 ha

10. Rejowiec Fabryczny 27.10 ha

11. Lubartów 19.78 ha

12. Lublin 118.08 ha

13. Chełm 20.62 ha

14. Zamość 53.52 ha

15. Międzyrzec Podlaski 8.93 ha

16. Kraśnik 2.29 ha

17. Krasnystaw 2.62 ha

- One within Pomeranian SEZ

18. Biała Podlaska 96 ha

Entrepreneurs who open businesses within special economic zones can count on exemption from income tax on account of the investment expenditures incurred or two-year employment costs related to new employees.



The amount of exemption depends on the size of the enterprise:

- 70% - for micro- and small enterprises
- 60% - for medium-sized enterprises
- 50% - for large enterprises

This is the highest level of support in Poland (as Lubelskie is one of four voivodeships of Eastern Poland).

#### **The incentives offered by SEZs:**

- State aid in the form of income tax allowances and exemptions
- the infrastructure necessary for industry
- the accessibility of attractive investment areas
- administrative assistance on legal issues

#### **Requirements for investors operating in SEZs:**

- running economic activity for at least 5 years (large) and 3 years (SMEs)
- retaining the ownership of assets connected with investment expenditures for 5 years (3 years in the case of small and medium-sized enterprises).

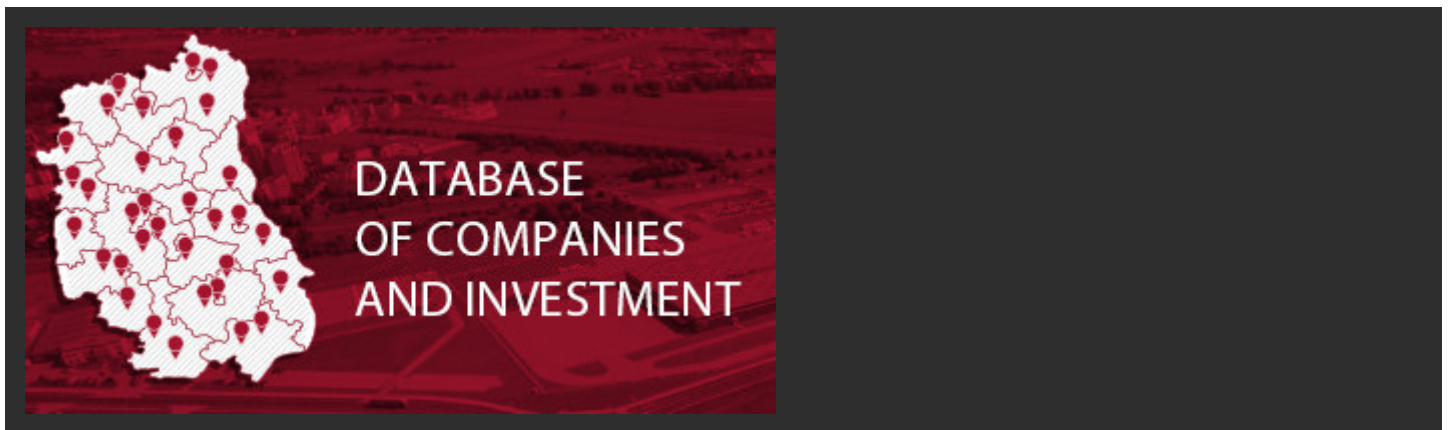
#### **The conditions for joining SEZs:**

- the minimum amount of investment is EUR 100,000
- the creation of new jobs (the minimum number is defined based on the unemployment rate in a given region)

Moreover, the vast majority of municipalities in the region offers real estate tax exemptions for enterprises interested in making investments on their territories.

Another strength of the Lubelskie region are competitive land prices.

When investors apply for permissions to conduct business in economic zones, authorities pay a lot of attention to the number of jobs created and the contribution to the industrialisation of the innovativeness of a given economic sector (the best chances for such permission have enterprises representing top priority sectors).



## Exemption from local taxes

Property taxes in Poland cover:

- Undeveloped land,
- Buildings and their parts,
- Structures and their parts related to business activities.

Property tax rates are set individually by each municipality, and may vary among development sites located in different municipalities. National laws provide for a cap on property tax in the following amounts:

Maximum tax in 2017:

Industrial/commercial land - PLN 0.89 / sqm per year

Industrial/commercial building - PLN 22.46 / sqm per year

Structures (site roads, infrastructure) - 2% of the initial value of the assets per year

Investors are offered **property tax credits** by many towns and communes of Lubelskie Voivodeship. Real property tax credits are available, for example, in: Lublin, Świdnik, Hrubieszów, Biłgoraj, Janów Lubelski, Kraśnik, Opole Lubelskie, Puławy, Biała Podlaska and Łęczna.

The credits apply, for example, to:

a) New development projects or the creation of new jobs:

- in the Euro-Park Mielec Special Economic Zone, Lublin Subzone.

- in the Regional Industrial Park Świdnik.

b) Business activities covering the running of dining facilities as well as school canteens and food outlets held by entities operating under the Educational System Act.

c) New multi-storey car park and garage development projects.

d) Buildings and their parts, as well as land used solely for fire safety or social welfare purposes.

e) Earmarked grants for historic building curatorship, restoration and civil works (restricted grants).



## European Funds

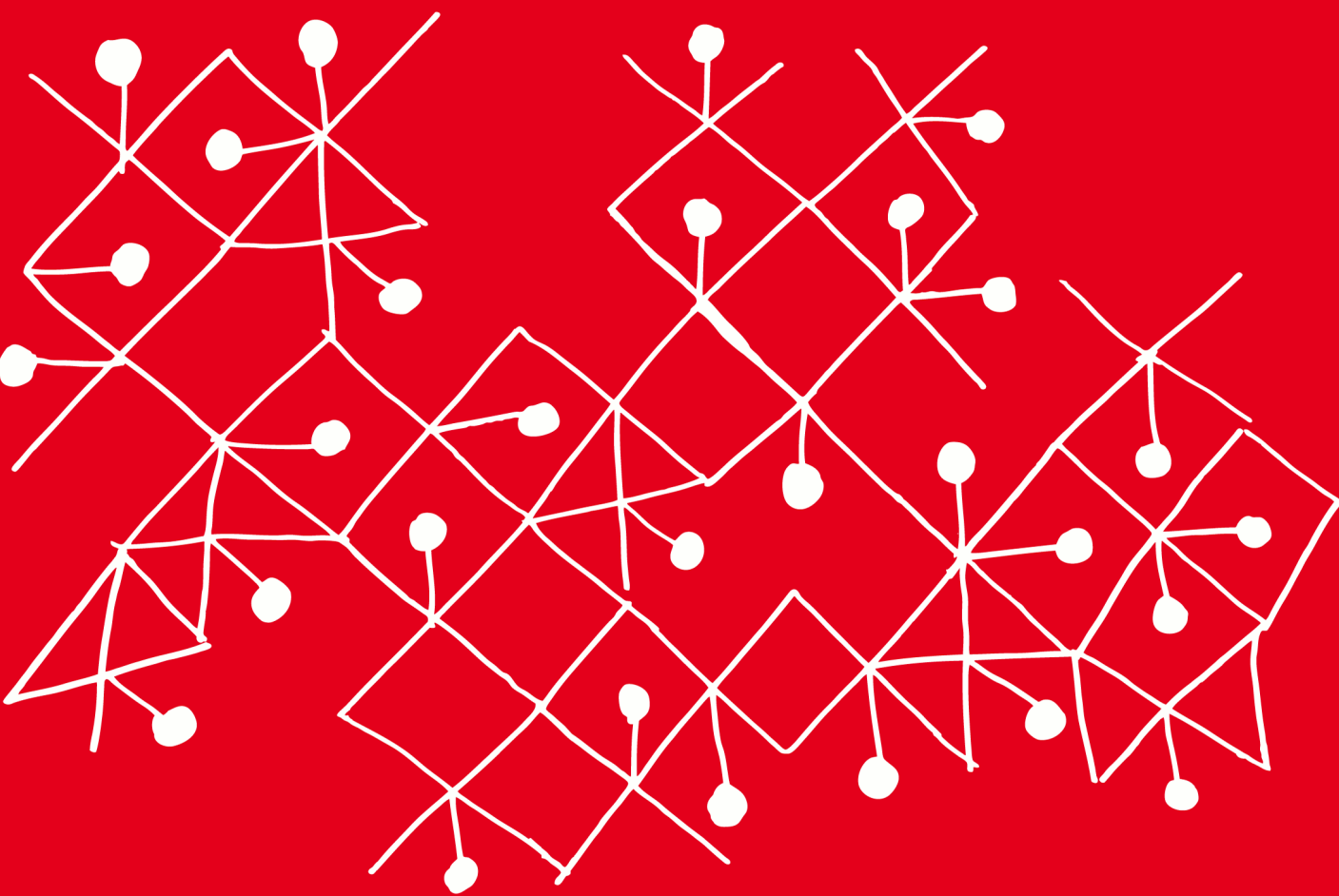
The Lublin Region will receive 2.23 billion euro within the next 7 years under the Regional Operational Programme of the Lubelskie Voivodeship (for 2014-2020).

Support will be granted to areas of key importance to the development of the Lubelskie Voivodeship:

- entrepreneurship,
- research and innovation,
- the renewable power industry,
- environment,
- the labour market,
- education,
- welfare,
- transport,
- culture,
- healthcare.

Entrepreneurs may receive funds for:

- Research and development activity in the amount of: 90 million euro
- Enterprise competitiveness in the amount of: 291 million euro



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NARODOWA STRATEGIA SPÓJNOŚCI



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