

**CO  
PI**

Centrum  
Obsługi  
Podatkowej  
Inwestora

INWESTORA



# Tax Support for Your Investment

# Introduction

Investment is a journey into the unknown. We understand that every ambitious project brings not only aspirations but also uncertainties, particularly concerning tax obligations. Largescale investments often generate complex tax issues that require a tailored and comprehensive approach. To effectively support strategic investors in Poland, the Ministry of Finance has established the Investor's Tax Service Centre – this term is translated into Polish as Centrum Obsługi Podatkowej Inwestora and throughout this guide, you will encounter the abbreviation COPI.

Whether you have already started your investment or are still assessing its feasibility, we encourage you to contact us. We are here to help you navigate tax-related matters and provide support in accordance with your investment agreement.

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# We Support Your Investment

Your investment project is not only a significant milestone for your company but also a contribution to Poland's economic growth. We are committed to supporting your efforts.

The Investor's Tax Service Centre, offers comprehensive information on various taxes and related issues through a single point of contact (one-stop-shop), thereby saving both time and resources.

The Centre offers detailed guidance on the Polish tax system, including available reliefs and incentives, as well as other tax matters relevant to your investment. Our information and support will be customized to meet the specific needs of your business.

## Our Mission

The Investor's Tax Service Centre fulfills its mission through various means, including:

- **HANDLING INVESTORS' INQUIRIES**  
on tax law matters  
(see page 8 for details),
- **COLLABORATING WITH THE POLISH INVESTMENT  
AND TRADE AGENCY** and other institutions supporting investors  
(see page 14 for details),
- **FACILITATING THE EXCHANGE OF KNOWLEDGE  
AND EXPERIENCE REGARDING TAX SUPPORT FOR INVESTORS**  
with central and local government administrations, the business  
community, social partners, and non-governmental organizations,  
(see page 15 for details),
- **CONDUCTING INFORMATION ACTIVITIES**  
towards tax support of investors in Poland (see page 11 for details),
- **ADMINISTERING PROCEEDINGS RELATED  
TO INVESTMENT AGREEMENTS**  
(see page 16 for details),
- **ANALYZING TAX ISSUES AND CONCERNS**  
affecting a wide range of investors  
(see page 26 for details).

## Investor's Tax Service Centre in figures

over

**PLN 50 billion**value of announced investments  
with **COPI** support**4**Investor Tax  
Guides

over

**100**taxpayer and investor  
inquiries handled**3**years  
of operation**8**webinars for  
taxpayers and  
investors

over

**60**meetings with taxpayers and  
investors

over

**20**events with the  
participation of **COPI**

## You Will Gain

- **Comprehensive Support:**

The Investor's Tax Service Centre offers a single place where you can obtain detailed explanations and information on various taxes and related issues.

- **Tax Assistance for Your Investment:**

The Centre can provide guidance on the Polish tax system, including available reliefs and incentives, as well as other tax matters pertinent to your investment.

- **First-hand information:**

Information provided by COPI are based on the expertise of the Ministry of Finance staff.

- **Customized Approach:**

COPI delivers information tailored to your specific needs and the unique aspects of your investment.

- **Flexible Communication:**

COPI offers information both in written form and through meetings, available in Polish and English.

- **Readiness to Assist:**

You gain convenient access to COPI experts. Our support is available at all stages of investment project.

- **Binding Interpretation:**

If you require a binding interpretation of tax law, COPI will assist you in obtaining it through the investment agreement process.



# Information fitting your needs

We take an individual approach, tailoring our support to your investment plans and the specific needs of your business.

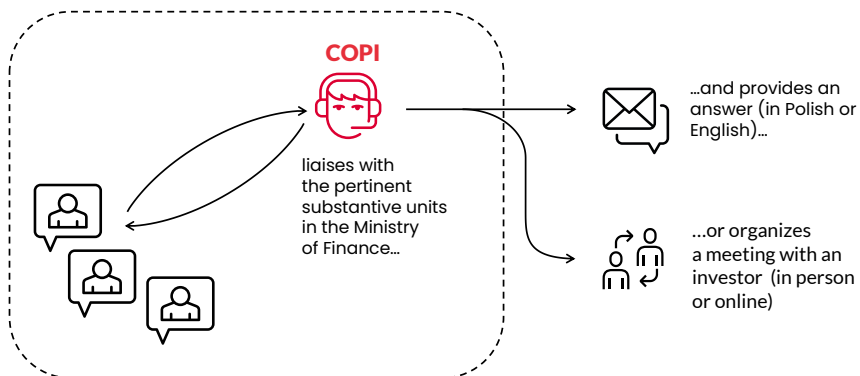
If you have any tax-related inquiries regarding your investment, you can contact the Investor's Tax Service Centre directly. If you are already in contact with our partners, such as PAIH (refer to page 12), they can also facilitate communication with us or forward your questions on your behalf.

## Who Does COPI Support?

The Centre is primarily dedicated to assisting major investors, specifically those intending to initiate investments amounting to PLN 50 million (ca. EUR 11.5 million) or more. However, we also provide support to smaller-scale investors.

## How Does COPI Operate?





If necessary, we can also arrange a meeting to provide you with detailed information on important tax matters and address any of your potential concerns.

**PLEASE NOTE:** The Investor's Tax Service Centre offers information on tax law solutions for investors. If you require a binding tax interpretation, the Centre will advise you to submit an application for an investment agreement (refer to page 16).

### When is the Best Time to Contact COPI?

You may contact the Investor's Tax Service Centre right on the stage of considering Poland as your investment destination. We will provide you with information regarding the Polish tax system, available tax reliefs and incentives, and other relevant tax law details.

If you are in the process of implementing your investment, it is also advisable to contact us. COPI offers support throughout every stage of your investment's execution.

## Tax guides for investors



Would you like to understand the Polish tax system or learn about the tax reliefs and incentives available for your investment? Check the „Investor’s Tax Guide” series prepared by the Investor’s Tax Service Centre. Thus far, COPI has published guides on:

- Tax reliefs and incentives
- Customs law
- VAT

To access the guides, please visit our website:



[www.podatki.gov.pl/en/news/investors-tax-guide](http://www.podatki.gov.pl/en/news/investors-tax-guide)

## Webinars for Investors

The Investor's Tax Service Centre also organizes webinars, either independently or in collaboration with partners. These sessions provide an opportunity to gain detailed insights into the Polish tax system and available tax solutions. Want to know more? Contact us and we may inform you on our webinars.

## Events dedicated for investors

The Investor's Tax Service Centre staff regularly participates in various events for investors. These events offer you a chance to engage with us, learn about our services, and confirm that the Centre can address your investment needs. Want to know more? Contact us and we may inform you on the upcoming events COPI is involved in.

**Example:**

ZYX, a prominent international medical technology company, is considering an expansion into Europe and investing in Poland. Prior to making a decision, ZYX seeks to obtain information regarding the Polish tax system to evaluate the investment's profitability. The company contacts the Investor's Tax Service Centre (COPI).

1. COPI provides the company with comprehensive information about the Polish tax system, consolidating relevant tax regulations into a single, accessible resource.
2. Following the initial provision of information, ZYX has specific concerns regarding the tax regulations and their potential impact on their business operations in Poland. COPI arranges a meeting to address these concerns and to provide additional information and clarifications as needed.
3. Given that ZYX's investment in Poland also involves non-tax considerations, such as identifying suitable investment sites and establishing connections with local authorities, COPI facilitates contact with the Polish Investment and Trade Agency (PAIH). PAIH offers ZYX further assistance and information.

Through Centre's support, the company swiftly obtains the necessary information about the Polish tax system, tailored to its needs. The professional guidance and ongoing assistance from COPI enable ZYX to make a well-informed and secure decision regarding their investment in Poland.



# You are not alone.

Your investment may require assistance across various domains. The Investor's Tax Service Centre is available to support you with tax-related matters and, if necessary, can connect you with additional institutions.

## Information Support

As an investor in Poland, you gain extensive access to information.

You may receive informational support from the following entities:

- **Investor's Tax Service Centre:** For matters related to tax law.
- **Polish Investment and Trade Agency:** Particularly for information concerning business operations, engagement with business partners, local administration, or investment subsidies.
- **Ministry of Funds and Regional Policy:** Regarding European funds.

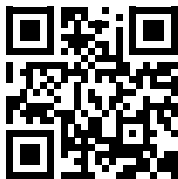
These institutions are equipped to provide prompt and effective responses to your inquiries, enabling you to concentrate on the growth of your business. Through our collaboration, you can contact the Investor's Tax Service Centre, which will direct your queries to the appropriate agency. Additionally, you have the opportunity to receive coordinated assistance from multiple institutions.

## Our partners

Your investment may require assistance across various domains. The Investor's Tax Service Centre is available to support you with tax-related matters and, if necessary, can connect you with additional institutions.

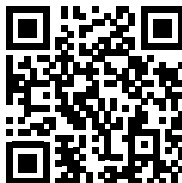
COPI cooperates with:

- Polish Investment and Trade Agency (PAIH),



[www.paih.gov.pl/en/](http://www.paih.gov.pl/en/)

- Ministry of Development Funds and Regional Policy,



[gov.pl/funds-regional-policy](http://gov.pl/funds-regional-policy)

- Regional Investor and Exporter Service Centres,
- local government units.



# Binding interpretation for your investment

We approach each investor individually, and our support is tailored to your investment plans and business specifics. If you need a binding interpretation of tax law, we will propose an investment agreement.

Implementing an investment involves numerous challenges, including those related to taxation. An investment agreement can provide a sense of security by serving as a mechanism to ensure the accurate tax treatment of your investment.

## What is an Investment Agreement?

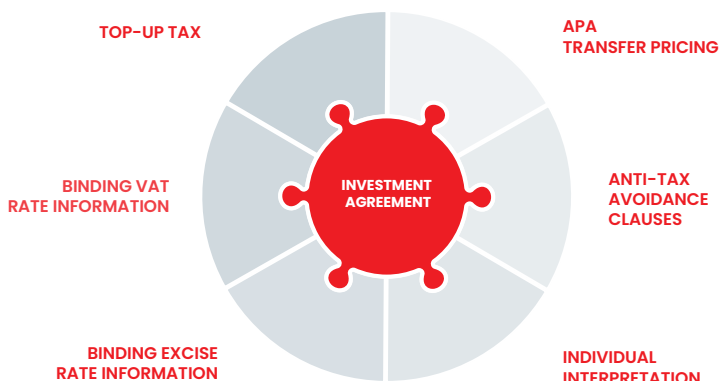
An investment agreement is an agreement between an investor and the Minister of Finance regarding the tax implications of an investment.

It ensures clarity in the interpretation of tax law provisions and promotes a uniform and consistent application of tax regulations.

You can apply for an investment agreement if you plan or implement an investment in Poland worth at least PLN 50 million.

It may encompass the equivalents of five different legal instruments, thereby providing a coherent resolution to various issues that, in the absence of an investment agreement, would be addressed by different instruments:

- **Binding Rate Information (WIS):** This decision specifies the VAT rate applicable to the goods or services you have indicated. The WIS may also determine the classification of the goods or services for the purposes of applying other provisions of the VAT Act.
- **Binding Excise Information (WIA):** This decision identifies the type of excise product or the classification of the excise product or passenger car according to the Combined Nomenclature (CN).
- **Advance Pricing Agreement (APA):** This is a formal agreement between the taxpayer and the tax authority concerning the determination of transfer pricing.
- **Tax ruling on top-up taxation:** This is a tax ruling on regulations regarding top-up tax of large multinational and domestic groups' units. It may be relevant if you operate as a part of a capital group with consolidated revenues of EUR 750 million.
- **Individual Tax Ruling with Respect to Anti-avoidance Rules:** This instrument allows you to obtain confirmation that your planned actions do not result in a tax advantage that could be subject to the general anti-avoidance rule.
- **Individual Tax Interpretation:** This is an interpretation of tax regulations specifically related to your individual case.



The scope of the investment agreement is adaptable to your specific needs—allowing you to determine the extent to which you wish to finalize the agreement. There is no restriction on the number of issues that can be addressed within the agreement, provided that these issues pertain to the tax implications of the investment.

You may apply for an investment agreement even if you are not yet conducting business in Poland. An investment agreement not only offers peace of mind but has also the potential to result in significant savings on legal fees.

### Why an Investment Agreement?

An investment agreement allows you to request an interpretation of tax regulations through a single application process. You may submit additional documents and provide explanations as needed. Additionally, we can resolve complex issues during reconciliation meetings, offering a flexibility not available with individual tax interpretations. This is particularly beneficial for complex investments requiring precise interpretation of tax law.

At the Investor's Tax Service Centre, we are committed to ensuring that the final decision comprehensively safeguards the tax implications of your investment. Additionally, you will have the opportunity to review the anticipated decision before finalizing the investment agreement.

This approach both saves you time and provides a thorough resolution, allowing you to focus on what you do best developing your business.

### What do you gain with an investment agreement?

- **Safeguarding the Tax Implications of an Investment:** An investment agreement is binding on tax authorities.
- **Long-Term Stability:** An investment agreement can be concluded for up to 5 tax years.
- **Wide Range of Interpretation:** In an investment agreement, we strive to address all tax aspects of your investment. This also applies to issues identified after the request for an investment agreement has been submitted.
- **Individual Approach:** In an investment agreement, you have the opportunity to consider the specifics of your investment and your business. You can supplement the application with documents and other materials relevant to your investment.
- **Easy Contact:** In the course of the proceedings, you can meet with the employees handling your case through reconciliation and status meetings. This allows you to present your position during a direct meeting—either in person or online.
- **No Surprises:** You can receive advance information regarding the direction of the decision. It is your prerogative to determine whether you wish to proceed with entering into such an agreement.
- **Flexibility of the Procedure:** The process for concluding an investment agreement is designed to be flexible. You have the option to modify or withdraw your application at any time.
- **Ongoing Support from COPI:** Throughout the entire duration of your investment, you will benefit from our informational support. If the facts or your investment plans change, we will assist you in adjusting the investment agreement accordingly. Additionally, you will be assigned a permanent advisor, whom you can contact for any tax-related issues concerning your investment. If necessary, we can also arrange regular meetings to discuss matters related to the investment.

## What an Investment Agreement Can Cover?

The investment agreement may concern investments in tangible fixed assets or intangible and legal assets related to:

- establishment of a new plant,
- expansion of the production capacity of an existing plant,
- introducing products not previously produced at an existing plant,
- fundamental changes to the production process of an existing plant,

You can also apply for an investment agreement if you plan to acquire assets belonging to an establishment that has been closed or would have been closed if the purchase had not taken place. The assets must be acquired by an investor unrelated to the seller, and the acquisition of shares of the enterprise itself is excluded.



Establishment of a new plant



Investing in an existing plant



Changes to the production process



Introducing a new product



Acquiring assets of a closed establishment

**REMEMBER, that the investment agreement is not applicable to e.g., capital investments.**

## Not Sure if an Investment Agreement Is Right for You?

Before you submit a request to conclude an investment agreement, we can organize a preliminary meeting with the Investor's Tax Service Centre staff. During these meetings, you can:

- learn more about the investment agreement process,
- establish a preliminary schedule for the upcoming procedure,
- prepare for the potential submission of an application.

## Investment Agreement Step by Step

<b>Step 1.</b>	<b>Identify Your Needs:</b>	Try to identify the tax issues that are significant to your investment.
<b>Step 2.</b>	<b>Contact the Investor's Tax Service Centre:</b>	We will organize a preliminary meeting where you can learn more about investment agreements. This will help you make an informed decision on whether an investment agreement meets your needs.
<b>Step 3.</b>	<b>Submit an Application for an Investment Agreement:</b>	You can attach a business plan and other documents to your application if you believe they might be helpful. Remember that you can also supplement your application later.
<b>Step 4.</b>	<b>Clarifications:</b>	If any issues require additional explanation, the Ministry of Finance will contact you. You can provide clarifications in writing or during consultation meetings.
<b>Step 5.</b>	<b>Reconciling the Agreement:</b>	Together we will reconcile the terms of the investment agreement. If we do not reach an agreement, you can withdraw or modify your application without any consequences.
<b>Step 6.</b>	<b>Finalizing the Agreement:</b>	After negotiating the terms, the investment agreement can be concluded. We can also agree on the possibility of holding regular meetings regarding your investment.
<b>Step 7.</b>	<b>Monitoring and Support:</b>	Concluding the investment agreement is not the end of our cooperation. The Investor's Tax Service Centre will support you throughout the entire investment process. We will keep providing you with the necessary information. If the factual state or your investment plans change, we will assist you in modifying the investment agreement accordingly.

Additionally, you will be assigned with a permanent advisor with whom you can contact for assistance with tax matters related to your investment. If needed, we can also arrange meetings to discuss these matters.

## Fees

**Initial Fee:** PLN 50,000 (about EUR 11,500), charged from each investor, also in case of a joint application.

In case of refusal to conclude or to amend an investment agreement, the initial fee is refunded to the investor in full amount – meaning the investor does not bear the negative consequences of a refusal.

**Main Fee:** Charged in connection with the conclusion of the agreement. The amount is specified in the agreement and can range from PLN 100,000 to PLN 500,000 (about EUR 23,000 to EUR 115,000). Main fee amount is fixed primarily regarding the amount of fees the investor would incur when applying for each instrument separately.

## Changes to the Investment Plans

If modifications to your investment plans impact tax implications of the investment, you may apply for a change to the investment agreement.

### Example

The “ABC” Company, an international electronic component manufacturer, plans a new investment in Poland comprising a modern production facility.

The company is a part of a capital group subject to GloBE top-up tax. It also engages in transactions with affiliates resulting in the need for transfer pricing. The investment involves land acquisition and construction of buildings and structures.

Under such circumstances, instead of applying separately for opinion on GloBE top-up tax, Advance Pricing Agreement and tax ruling, the company decides to submit one application for an investment agreement.

In this way the company obtains single coherent and comprehensive interpretation of all tax issues related to the investment. The “ABC” company may focus on implementing its ambitious development plans, fully controlling all tax aspects of the investment.

## When You May Not Conclude an Investment Agreement?

**Completed Investment:** The investment agreement must concern the tax consequences of a planned or ongoing investment. It cannot address the tax implications of a completed investment.

**Binding Interpretation Under Another Instrument:** The investment agreement cannot address issues that have already been resolved through another instrument (e.g., an individual tax interpretation).

**Capital Investment:** The investment agreement does not apply to capital investments.

**Application for Tax Consequences Unrelated to the Investment:** The investment agreement may only address the tax consequences directly related to the investment. It cannot cover tax matters associated with other activities.

**Incomplete Description of the Factual Situation or Future Event:** If the information or documents you provide are insufficient or require further clarification, we will contact you either in writing or during consultation meetings. An investment agreement cannot be concluded if uncertainties regarding the description of the factual situation or future event are not resolved.

For additional information about the investment agreement, please visit our website:



[podatki.gov.pl/en/news/investment-agreement-ruling-590](https://podatki.gov.pl/en/news/investment-agreement-ruling-590)



# Your success story begins here

Every great story starts with the first step. Make this step with us. Contact the Investor's Tax Service Centre and start planning your investment today. We will be happy to assist you.

Please feel free to contact the Investor's Tax Service Centre. We are open to meetings at your convenience, both in person and on-line.

## Contact us

E-mail us at:



[centrum.obslugi.inwestora@mf.gov.pl](mailto:centrum.obslugi.inwestora@mf.gov.pl)

For more information, please visit our website:



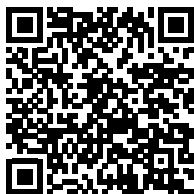
[podatki.gov.pl/en/news/investor-s-tax-service-centre/](https://podatki.gov.pl/en/news/investor-s-tax-service-centre/)

## Learn more on the investment agreement

If you plan or are implementing an investment in Poland worth at least PLN 50 million, it is time for you to consider application for an investment agreement. Whether you invest in a new establishment, develop production or change production processes – an investment agreement may be the key to tax certainty of your plans.

You can contact the Investor's Tax Service Centre before committing to apply for an agreement. We may propose you a preliminary meeting, on which you can present us your investment plans and learn more about investment agreements.

For more information on investment agreement, please visit the website:



[podatki.gov.pl/en/news/investment-agreement-ruling-590/](https://podatki.gov.pl/en/news/investment-agreement-ruling-590/)

## Contact in Additional Matters

We encourage you to contact the Investor's Tax Service Centre also if:

- you have identified a tax-related issue (investment barrier) that affects a broader group of investors, we will endeavor to forward this information to the relevant departments within the Ministry of Finance.
- you wish to receive regular updates on publications for investors and webinars involving the Investor's Tax Service Centre.

# Contact

Investors can contact the Investor's Tax Service Centre at:

**[centrum.obslugi.inwestora@mf.gov.pl](mailto:centrum.obslugi.inwestora@mf.gov.pl)**

For other information we encourage you to contact the National Revenue Administration Information Centre (in Polish):

Phone No. **+48 22 330 03 30**

Check detailed information on Polish tax system at:

**[podatki.gov.pl/en/](https://podatki.gov.pl/en/)**

**NOTE: the information presented in this brochure does not constitute any interpretation of the law, legal opinion or advice, and is intended for informational purposes only.**



Ministry of  
Finance

[www.gov.pl/finanse](http://www.gov.pl/finanse)



National Revenue  
Administration

[www.gov.pl/kas](http://www.gov.pl/kas)



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