

Application for Concluding Investment Agreement

Preparation guide

An investment agreement is an agreement between the investor and the Minister of Finance of the Republic of Poland concluded **upon the investor's request**. It stipulates the tax implications of an investment planned or commenced in Poland. The Investment Agreement proceedings are subject to the provisions of Section II C of Tax Ordinance¹.

The regulations **do not prescribe a formal template for an investment agreement** application. However, the content of the application must meet the specific formal requirements indicated in Tax Ordinance and legal provisions applicable to tax instruments to be included in an investment agreement.

You may **structure your application freely** to reflect the specific nature of your investment. You are also able to present some information in attachments — they form an integral part of your application and will be assessed jointly.

- ! • The application can be provided in any chosen format, though it should be submitted electronically to the Ministry of Finance's address for electronic service or via an account in the e-Revenue Office. It is also important to integrate elements of the application indicated in this guide.

This guide will provide you with essential information on every part of your application. It aims to help you to correctly prepare your application, in accordance with legal requirements.

¹The Act of 29 August 1997 - Tax Ordinance (Journal of Laws 2025, item 111), hereinafter referred to as "Tax Ordinance".

Prior Submitting Your Application

Before you submit your application to conclude an Investment Agreement, you can request a preliminary meeting with the Investor's Tax Service Centre staff.

The purpose of the preliminary meetings is **to assist you in preparation for submitting an application**. Depending on your needs we can organize one or several such meetings.

During the preliminary meetings you can:

- learn more about the investment agreement;
- determine whether the investment agreement suits your business needs;
- prepare for a potential application submission.

We encourage you to contact the Investor's Tax Service Centre. You can find the contact information on page 15.

English in the Application

The application for concluding an investment agreement, along with related letters and documents, can be submitted in English.

The reconciliation meetings throughout the proceedings can also be held in English. In such circumstances, the reconciliation meeting minutes would be prepared in Polish and English simultaneously.

The investment agreement can also be concluded in a bilingual, English and Polish version.

Please note that, in accordance with Polish law, other parts of the proceedings will be conducted in Polish.

According to the law, the application should include the following:

1. Information Identifying the Investor	see page 5
2. Description of the Investment	see page 5
3. Object of the Investment Agreement	see page 6
Interpretation of Tax Regulations.....	see page 6
Binding VAT Rate Information	see page 7
Binding Excise Information	see page 8
Individual Tax Ruling with Respect to Anti-avoidance Rules	see page 8
Tax Ruling on Top-up Taxation.....	see page 9
Advance Pricing Arrangement	see page 10
4. Investment Agreement Duration	see page 12
5. Additional Information	see page 12
6. Fees	see page 12
7. Final Declaration and Signature	see page 13
8. Attorneys	see page 14
9. Attachments	see page 14

1. Information Identifying the Investor

You should present information identifying the investor in your application, namely:

- legal name of the entity;
- Polish Tax Identification Number NIP (when allocated);
- registered address;
- address for electronic service, unless the investor has given its consent to the service of letters via an account in the e-Revenue Office.

2. Description of the Investment

You should demonstrate in your application that **the investment and its value** meet the formal conditions provided by the regulations.

For this purpose, you should present:

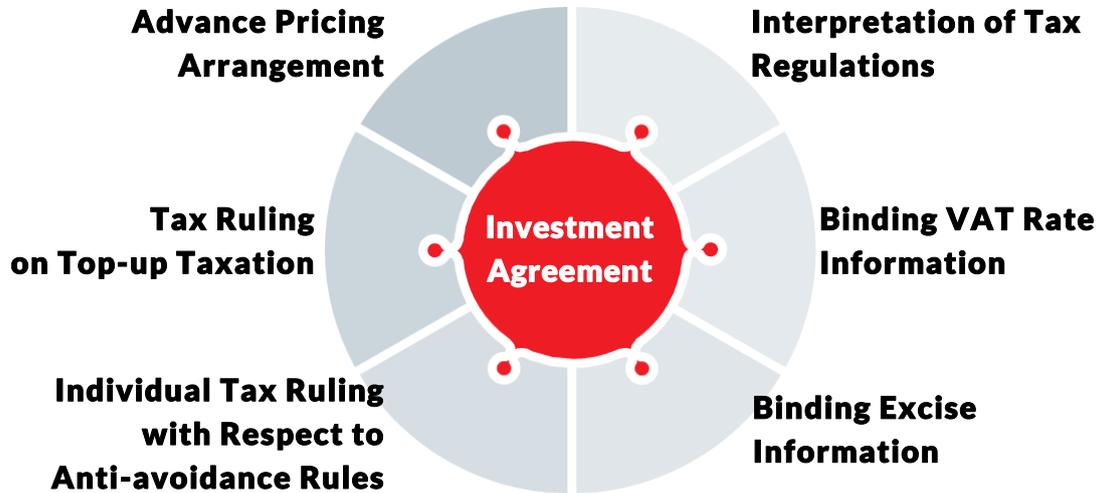
- **detailed description of your planned or commenced investment, including:**
 - information on whether the investment has already been commenced or is still in planning stage,
 - nature or type of your investment (e.g., expanding the production capacity of an existing plant),
 - scope of business activity within the investment,
 - dates of commencement and completion of the investment;
- **declared value of the investment with explanation of calculation method, including:**
 - the estimated value of the investment and its currency,
 - description of the investment value calculation,
 - any documents supporting the estimated investment value, if necessary.

The regulations do not specify any additional information or documents you need to prepare or enclose with the application.

- ! **All necessary information regarding the description of an investment and calculation of its value can be presented within the application or as an attachment to the application (e.g., in a Business Plan, see page 14).**

3. Object of the Investment Agreement

The investment agreement may cover:



In your application, **you should specify what tax issues** you want to include in an investment agreement. You can determine one or several tax issues corresponding to the equivalents of the aforementioned legal instruments.

- ! Depending on the specific instrument you wish to include in the investment agreement, you should present the appropriate information.

We present below the scope of the information required in relation to the particular tax instruments.

Interpretation of Tax Regulations

For issues concerning an Interpretation of Tax Regulations you should specify, separately for every issue:

- **type of the issue** (current factual state of affairs or a future event);
- **type of the tax** to be interpreted;
- **tax regulations** to be interpreted (including legal act titles);
- **comprehensive description** of the factual state of affairs or future event, presenting all the information relevant to the assessment of its tax effects;

- ! Where the description of the factual state of affairs or future event refers to other entities, it should include information on those entities.

- description of **all documents** relevant to the issue (e.g., notarial deeds, contracts, invoices) with information on capability to submit them during the proceedings;
- your **question** attributed to the description of the factual state of affairs or the future event;
- your **own legal assessment** of the factual state of affairs or the future event;
- your **legal arguments**, including references to the jurisprudence of tax authorities or courts, that justify your standpoint (e.g., individual tax rulings, administrative court judgements).

Binding VAT Rate Information

For issues concerning a Binding VAT Rate Information you should specify, separately for every good, service or comprehensive service²:

- **type of the subject-matter** (good, service, comprehensive service);

! **If the issue considers a comprehensive service, you should indicate the number of included goods or services.**

- **scope of the subject matter**, presenting whether you apply for:
 - determination of Value Added Tax rate for the object of the request, or
 - classification of the object of the request for the purpose of applying other Value Added Tax regulations³ (the relevant regulations should be indicated in such situation);
- **detailed description** of the good, service or comprehensive service allowing its identification and correct classification in accordance with the Combined Nomenclature (CN), Polish Classification of Goods and Services (PKWiU) or Polish Classification of Types of Construction (PKOB);
- your **proposal for classification** of the object of the request.

You may also attach relevant documents, such as pictures, blueprints, diagrams, brochures, certificates, manuals, information from the manufacturer, samples of goods, or other available documents enabling the correct classification of the object of the request.

² The so-called "comprehensive service" consists of goods or services that (in your assessment) comprise a single taxable act.

³ The Act of 11 March 2004 on the Value Added Tax (Journal of Laws 2004, item 775) and the secondary legislation issued thereunder.

Binding Excise Information

For issues concerning a Binding Excise Information you should indicate, separately for every excise good or passenger car:

- **detailed description of the excise good or the passenger car** (with the trade name) that enables either its identification and correct classification in accordance with the Combined Nomenclature (CN), or determination of the type of excise good⁴;
- **description of the excise good composition** and methods of examination or analysis used to determine this composition (when the classification or type depend on the composition);
- your **proposal for classification** of the good (by giving proper CN code or proposed type of excise good);
- indication whether you are able to present **a sample of the good** and agree to **transport it self-reliantly** to the designated testing entity, if the proceedings require testing the sample;
- information whether you have:
 - acquired **Binding Tariff Information** (WIT) for the object of the request or applied for such information
 - applied for any other tax rulings, including an Interpretation of Tax Regulations, Binding Excise Information or Binding Tariff Information for the same or similar good.

You may also attach relevant documents or materials, such as samples, pictures, blueprints, diagrams, brochures, certificates, manuals, information from the manufacturer, or other available documents and materials enabling the correct classification of the object of the request or its type.

Individual Tax Ruling with Respect to Anti-avoidance Rules

For issues concerning an Individual Tax Ruling with respect to Anti-avoidance Rules you should present information relevant to determining the tax implications of the act and the application of Article 119a(1) of Tax Ordinance to this act.

Notably you should indicate, separately for each act:

- information identifying **the entities performing the act**;
- **comprehensive description of** the act, including **relationships** between involved parties, as defined in Article 23m(1) of the PIT Act⁵ and Article 11a(1)(5) of the CIT Act⁶;

4 Type of the excise good is determined when the CN code is not sufficient to determine: excise duty for goods,

- **Tax Arrangement Scheme Number** (NSP), as defined in Division III, Chapter 11a of Tax Ordinance, relating to the arrangement, or the explanation of the factual or legal reasons for the arrangement not being subject to notification for the purpose of assigning the NSP;
- **intended objectives** of the act;
- economic or commercial **justification for the act**;
- **tax effects**, including tax benefits, resulting from the act;
- **other tax benefits**, that are not subject to the assessment referred to in Article 119za(2) of Tax Ordinance, obtaining of which depends, even indirectly, on performing the act;
- **other acts planned, initiated, or performed** that are directly or indirectly linked to obtaining the tax benefits referred to in Articles 119za(6) and 119za(6a) of Tax Ordinance;
- your own **standpoint in the case**.

You can also present documents relevant to the act, including originals or copies of agreements or their drafts.

Tax Ruling on Top-up Taxation

For issues concerning a Tax Ruling on Top-up Taxation, you should specify:

- detailed **description of the acts** being the object of the application;
- your **own legal assessment** of these acts;
- information identifying **entities or constituent entities engaged in the acts**, including:
 - Polish Tax Identification Numbers (if missing – other identification numbers and determination of their types),
 - places of their residence, seat or management office,
 - nature of their business;
- **jurisdictions**, as defined in Article 2(1)(22) of Top-up Taxation Act⁷, **in which the entities or the constituent entities engaged in the acts are located**;
- **type of the entities or the constituent entities** subject to the application;

organization of trade of these goods, or marking them with excise stamps.

⁵ The Act of 26 July 1991 on the Personal Income Tax (Journal of Laws 2025, item 163).

⁶ The Act of 15 February 1992 on the Corporate Income Tax (Journal of Laws 2025, item 278).

⁷ The Act of 6 November 2024 on the Top-up Taxation of Constituent Entities of Multinational and Domestic Groups (Journal of Laws, 2024, item 1685), hereinafter referred to as "Top-up Taxation Act".

- information on **general corporate structure of the group**, as defined in of Article 2 (1)(6) of Top-up Taxation Act, including information on consolidating shares, as defined in Article 2(1)(42) of Top-up Taxation Act, in the constituent entities of the group held by other constituent entities of the group;
- description of your **core business**, including:
 - information on the nature of your business,
 - description of your economic strategy;
- description of adopted **accounting principles or policies** used by you and other constituent entities engaged in the acts (to the extent that there are applicable to the acts).

You should also present **Intra Group Agreements (IGAs), other agreements and documents** concerning the acts that are the object of the application.

You can also present other documents or information necessary for assessing your own standpoint.

Advance Pricing Arrangement

For issues related to recognising the transfer pricing of a controlled transaction as made as those made between independent enterprises you should present information **on the Investor and other associated enterprises** and **information on controlled transaction covered by the application**.

As regards the information on the Investor and other associated enterprises participating in the controlled transaction you should present:

- **description of** your core business, including:
 - description of the nature of your business,
 - information on the geographic markets you operate at,
 - description of your industry and market environment with description of the influence of economic and regulatory conditions, and indication of key competitors;
- **list of other associated enterprises** participating in the controlled transaction, including:
 - places of their residence, seat or management office,
 - their Polish Tax Identification Numbers (if missing – other identification numbers and determination of their type),
 - nature of their business;

- description of **the management structure** and **organisation chart** for your company and other associated enterprises participating in the controlled transaction;
- description of the adopted **accounting principles or policies** used by you and associated enterprises participating in the controlled transaction (to the extent there are applicable to the controlled transaction).

As regards the information on the controlled transaction covered by the application you should present:

- information on **whether the controlled transaction** has already been commenced or is a future transaction;
- **subject matter and nature** of the controlled transaction;
- **functional analysis** of the associated enterprises involved in the controlled transaction, covering:
 - performed functions and the ability of exercising them,
 - incurred risks and the ability of incurring them,
 - engaged assets;
- information on **tax agreements or rulings** on the controlled transaction, including agreements on transfer pricing concluded with or issued by tax administrations from countries other than Poland;
- information on **chosen transfer pricing verification method** with a brief justification of your choice;
- **benchmarking** or **compatibility analysis**, with indication of the party or the transaction under investigation within the analysis (if required by the transfer pricing verification method), and justification of your choice;
- description of **transfer pricing calculation method** with the assumptions used in this calculation, including financial projections on which the transfer pricing calculation was based on,
- **critical assumptions** underlying the selection of the chosen method of transfer pricing verification as accurately representing the transfer pricing.

You should also present **Intra Group Agreements (IGAs), other agreements and documents** concerning the controlled transaction.

4. The Investment Agreement Duration

You should indicate the proposed term of the investment agreement, **with regard to the regulatory limit of 5 tax years.**

- ! It is worth noting, that **the protective power of an investment agreement** lasts also after the expiry of its term. An investment agreement **is binding at any time** on the investor, the Minister of Finance and tax authorities **for all tax periods covered by the agreement.**

5. Additional Information

You can present additional information in your application, if you consider it important for correct evaluation of your application. These can be:

- information on **particular circumstances**, that can influence the course of your investment;
- information on **strategic significance** of your investment, including its role in regional, national or sectoral development;
- **data on support from public institutions**, obtained grants, or applications for national or EU funding.

- ! **Indicating this information is optional, but providing them can hasten the evaluation of your application and enhance our understanding of the context of your investment.**

6. Fees

Within 30 days of the day of submitting the application for an investment agreement you should **pay the initial fee** of PLN 50,000.

The fees for the application for concluding an investment agreement should be paid to the following bank account:

Bank name:

Narodowy Bank Polski Oddział Okręgowy w Warszawie
Plac Powstańców Warszawy 4
00-950 Warszawa, Poland

Account holder name:

Ministerstwo Finansów Departament Finansów i Księgowości

Bank account number (IBAN):

PL10101010100038252231000000

We would like to emphasise that the initial fee is not offset against the main fee.

! You should state in your application whether the receipt for the initial fee:

- is attached to the application, or
- is to be presented upon payment of the fee within 30 days from the date of application submission.

Paying the initial fee in advance and attaching the receipt may expedite the proceedings.

7. Final Declaration and Signature

At the end of your application, you should **include the required declaration** and **sign the document**.

The declaration should confirm that the subject-matter of your application:

- has not been previously examined by other competent tax authority,
- is not currently subject to such examination, particularly in the course of inspection acts, tax control, customs and fiscal control or tax proceedings, or in the course of proceedings for obtaining tax interpretation instruments corresponding to the object of the application.
- are not and have never been subject to court or court-administrative litigation proceedings.

! The application with the aforementioned statement should be signed by a person authorised to represent the Investor, using a qualified electronic signature, Gov.pl Trusted Signature or Polish ID Personal Signature.

Your signature confirms the accuracy of the information presented in the application and the aforementioned declaration, and confirms your intent to accede to the investment agreement proceedings. **It is a formal act essential to initiate the proceedings.**

8. Attorneys

In the course of the investment agreement proceedings, you can act through **a general attorney** or **a special attorney**.

- ! If you submit the application and appoint a special attorney, **you should remember to attach a copy of the power of attorney act properly given by the donor, exhaustively indicate the scope of the power of attorney, and include stamp duty receipt.**

If you appoint **more than one attorney** with the same authority or you appoint a general attorney and a special attorney in the same case, **you should indicate one them as a service agent.**

9. Attachments

Attachments form an integral part of the application for concluding an investment agreement. Apart from aforementioned documents, such as power of attorney act or initial fee receipt, you can also attach other documentation which can facilitate the evaluation of your application and enhance full understanding of your investment.

Particularly, a **Business Plan** can be attached, or any similar document describing investment objectives, key assumptions, commencement stages, and strategy. With the Business Plan you can include:

- **documents supporting the investment value**, such as market analysis, calculation of costs, and valuation;
- **other documents proving fulfilment of formal conditions**, such as permits, administrative decisions, contracts, or any other documentation relevant to the investment.

- ! **Providing supporting documentation can significantly facilitate the examination of your application and expedite its evaluation. We can also request additional information or clarifications, if necessary.**



Support from Investor's Tax Service Centre

We are committed to supporting you throughout the preparation and submission of your application for an investment agreement.

If you need any further explanation while preparing your application, please do not hesitate to contact us.

✉ centrum.obsługi.inwestora@mf.gov.pl

🌐 podatki.gov.pl/en/news/investor-s-tax-service-centre



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

Legal status as of 1 July 2025



Ministerstwo
Finansów

www.gov.pl/finance



Krajowa Administracja
Skarbowa

www.gov.pl/national-revenue-administration

**CO
PI**

Centrum
Obsługi
Podatkowej
Inwestora

podatki.gov.pl/en/news/investors-tax-guide/