

Ministry of Finance  
Republic of Poland

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# WHY THE INVESTMENT AGREEMENT



Investments require stability and mutual trust.

The Ministry of Finance offers investors **the Investment Agreement**, which provides **certainty regarding the tax implications of planned or ongoing projects**, as well as tax support at every stage of their implementation.

**Through the range of benefits, this instrument is worth considering for investors.**

This brochure presents the main reasons for submitting an application to conclude an Investment Agreement. They relate to three key areas: **security and prestige, a friendly procedure, and long-term support.**

The Investment Agreement takes the form of a **contract with the Minister of Finance** specifying the tax consequences of a planned or ongoing investment. It may be concluded if the declared value of the investment amounts to at least PLN 50 million.

The Agreement is accessible for both domestic and foreign investors. These may be either **taxpayers already conducting business activity in Poland**, or **brand-new taxpayers planning their first investment**.





SECURITY & PRESTIGE



## Tax Security for the Investment

The Investment Agreement is binding on the Minister of Finance and the tax authorities. As a result, the investor enjoys full tax certainty—the tax authorities assess the tax effects of the investment in accordance with the content of the concluded Agreement.

The investor can therefore rely on stability and predictability of tax settlements over the long-term.



## Minimised Financial Risk

The Investment Agreement helps reduce the financial risks associated with an investment. It provides protection against sudden and unforeseen tax burdens related to the project.



## Comprehensive approach

The Investment Agreement enables a comprehensive view of the investment and all related tax issues.

The investor also receives support from the Ministry of Finance in identifying key tax issues related to the project.

## Partnership

Dialogue with the Minister of Finance is based on mutual trust and understanding, while the investor is treated as a **partner**.





## Stronger protection

Within the Investment Agreement procedure, the investor may:

- provide documents related to the investment,
- clarify any concerns during meetings,
- receive assistance in establishing the factual state of the investment.

**This reduces the risk of discrepancies** between the factual state and the description of the investment included in the Agreement. Consequently, the investor gains greater certainty regarding the tax consequences of the investment.

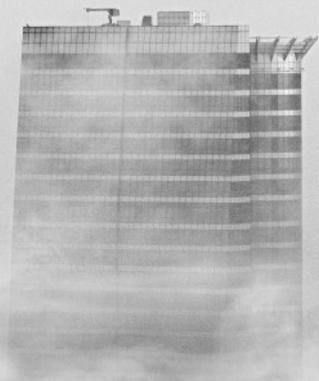


## Prestige

The investor concludes the agreement directly with the Minister of Finance.

This enhances the investor's credibility with counterparties and business partners while increasing the prestige to the project.





# A FRIENDLY PROCEDURE



## Single Procedure

The investor can secure multiple tax issues related to the investment within a **single procedure** conducted before one authority.

This eliminates the need to submit several separate applications or participate in multiple proceedings. The result is a single Investment Agreement covering all the tax issues indicated by the investor.



## Flexible Procedure

The Investment Agreement procedure is flexible and investor-friendly. It allows, among other things, for:

- reconciliation of the **schedule for the proceedings**,
- **agreeing on deadlines** for submitting additional documents or explanations,
- arranging **periodic meetings** between the investor and the Ministry's staff handling the case.



## Voluntary Nature of the Agreement

In the course of the proceedings the investor receives information on how the Minister of Finance assesses each of the tax issues. Based on this, the investor may decide whether to conclude the Investment Agreement, and determine its exact scope. The investor may also withdraw the application.

Moreover, after signing the Agreement, the investor may terminate it at any time without giving any reason.

## Use of English in the Proceedings

The investor may submit the application and accompanying documents in English.

Meetings during the procedure may also be conducted in English, and the Investment Agreement itself may be concluded in bilingual, Polish–English version.



**This can be particularly important for entities starting their operations in Poland or belonging to an international group.**



LONG-TERM  
SUPPORT



## Ongoing cooperation

Long-term cooperation is one of the cornerstones of the **Investment Agreement**. Its conclusion marks the beginning of a long-standing relationship between the investor and the Ministry of Finance.

The investor is assigned with a dedicated contact person with whom they can discuss tax matters related to the investment on an ongoing basis.



## Possibility to Amend the Agreement

An investment is a dynamic process. New circumstances may arise that could not have been foreseen at the outset.

Thus, the Investment Agreement remains flexible. The investor may **adjust its content to changing circumstances after it has been concluded.**

There is no limit to the number of requests for amendment the investor may submit.



## Continued Cooperation

The investor may continue to cooperate with the National Revenue Administration even after the investment has been completed.

The Investment Agreement may also serve as a first step towards joining the Cooperative Compliance Programme run by the National Revenue Administration.

# Contact us

We encourage you to contact the Investor's Tax Service Centre and arrange a meeting.

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

More information about the Investment Agreement:

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

[investment-agreement-ruling-590](#)





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



National Revenue  
Administration

[www.gov.pl/national-revenue-administration](http://www.gov.pl/national-revenue-administration)



Centrum  
Obsługi  
Podatkowej  
Inwestora

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

**NOTE:** The information in this material does not constitute an interpretation of the law, tax advice, or a legal opinion and is intended for informational purposes only.

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