

Investment Agreement

The so called “Polish Deal” introduces to the tax regulations a new institution of an Investment Agreement. This is an agreement concluded between the investor and the Minister of Finance, which will ensure a comprehensive assessment of the tax consequences of investments planned or commenced on the territory of Poland. The amendments will come into force on January 1, 2022.

WHO CAN BENEFIT?	<ul style="list-style-type: none">■ An application for conclusion of an Investment Agreement may be submitted by an investor who has started or plans to invest in Poland, or a group of such investors (consortium, company, branch or representative office).■ The Agreement may concern investments exceeding PLN 100,000,000 (PLN 50,000,000 as of December 31, 2024)■ The Investment Agreement is also available for foreign investors.■ As of January 1, 2024, the application and the Agreement itself will also be available in English (with Polish version prevailing, though).
SUBJECT OF THE INVESTMENT AGREEMENT	<ul style="list-style-type: none">■ Investment agreement can combine the effects of five different instruments:<ol style="list-style-type: none">1. Advanced pricing agreement (APA),2. Protective decision3. Binding Excise Duty Information (WIA),4. Binding VAT Rate Information (WIS),5. Tax ruling.
PERIOD OF VALIDITY	<ul style="list-style-type: none">■ Investment Agreement is to be effective for 5 years from the date of issuance. Renegotiation of its contents, including extension of the term, will be possible.■ The investor may terminate the Investment Agreement effective the first day of the following fiscal year.■ The Investment Agreement terminates on the date the tax laws are amended to the extent that the arrangement has become inconsistent with the amended laws.
FEES	<ul style="list-style-type: none">■ An application for the conclusion of an Investment Agreement is subject to:<ul style="list-style-type: none">■ an initial fee of PLN 50k per each investor,■ the main fee in the amount specified in the Agreement, which shall not be lower than PLN 100k and not higher than PLN 500k. When determining the amount of the main fee, the scope and complexity of the Investment Agreement shall be taken into account.■ A request to amend an Investment Agreement is subject to<ul style="list-style-type: none">■ an initial fee of PLN 15k per each investor,■ the main fee in the amount specified in the amendment to the Agreement, however, not less than PLN 50k and not more than PLN 250k

LEGAL BASIS

Act of 29 October 2021 amending the Act on Personal Income Tax, the Act on Corporate Income Tax and certain other acts (Journal of Laws 2021, item 2105)

<https://dziennikustaw.gov.pl/DU/2021/2105> (Polish only)

CONTACT US

This document has been prepared for information purposes only and covers general nature. Before taking any action based on the above information, we recommend that you obtain a valid opinion of TPA experts.



Małgorzata Dankowska

Partner

+48 663 877 788

Malgorzata.dankowska@tpa-group.pl



Martyna Szatkowska

Manager

+48 882 367 204

martyna.szatkowska@tpa-group.pl



Rafał Wiencone

Manager

+48 604 999 399

rafal.wiencone@tpa-group.pl

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