

POMERANIAN  
SPECIAL  
ECONOMIC ZONE



## Innovation Leadership



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## WHAT IS A SPECIAL ECONOMIC ZONE?

**An area where entrepreneurs can run their business on preferential conditions, using public aid in the form of income tax exemptions (Corporate Income Tax and Personal Income Tax).**

In order to get the public aid in a special economic zone the entrepreneur has to obtain a permit to operate in SEZ.

Special Economic Zones in Poland will be functioning at least till 31 December 2026.



## WHY PSEZ (POMERANIAN SPECIAL ECONOMIC ZONE)?

- Over 2,200 hectares of investment areas, located in close proximity to major transportation routes in this part of Europe,
- Attractive developed land equipped with the necessary infrastructure,
- Gdansk Science and Technology Park and the Baltic Port of New Technologies in Gdynia,
- Access to several other investment incentives (such as exemption from property tax),
- Comprehensive services rendered both during the investment project implementation and afterwards,
- Proximity to the sea harbours of Gdansk, Gdynia and Szczecin as well as international airports,
- Assistance in finding a skilled labour force thanks to the cooperation with vocational schools,
- Cooperation with major universities – Technical University of Gdansk, Gdansk University, Medical University of Gdansk and Gdynia Maritime University





# PSEZ INVESTMENT AREAS

## WEST POMERANIAN REGION

Available PSEZ investment areas:

- Stargard – 400 hectares

## POMERANIAN REGION

Available PSEZ investment areas:

- Człuchow – 15 hectares
- Gdansk – 6 hectares
- Gdansk – Ostrow Island – 20,3 hectares
- Kwidzyn – 6,5 hectares
- Liniewo – 15,9 hectares
- Malbork – 10,4 hectares
- Sztum – 2 hectares
- Tczew – 6,1 hectares
- Zarnowiec – 3 hectares

## LUBELSKIE REGION

Available PSEZ investment areas:

- Biala Podlaska – 94 hectares

## GREATER POLAND REGION

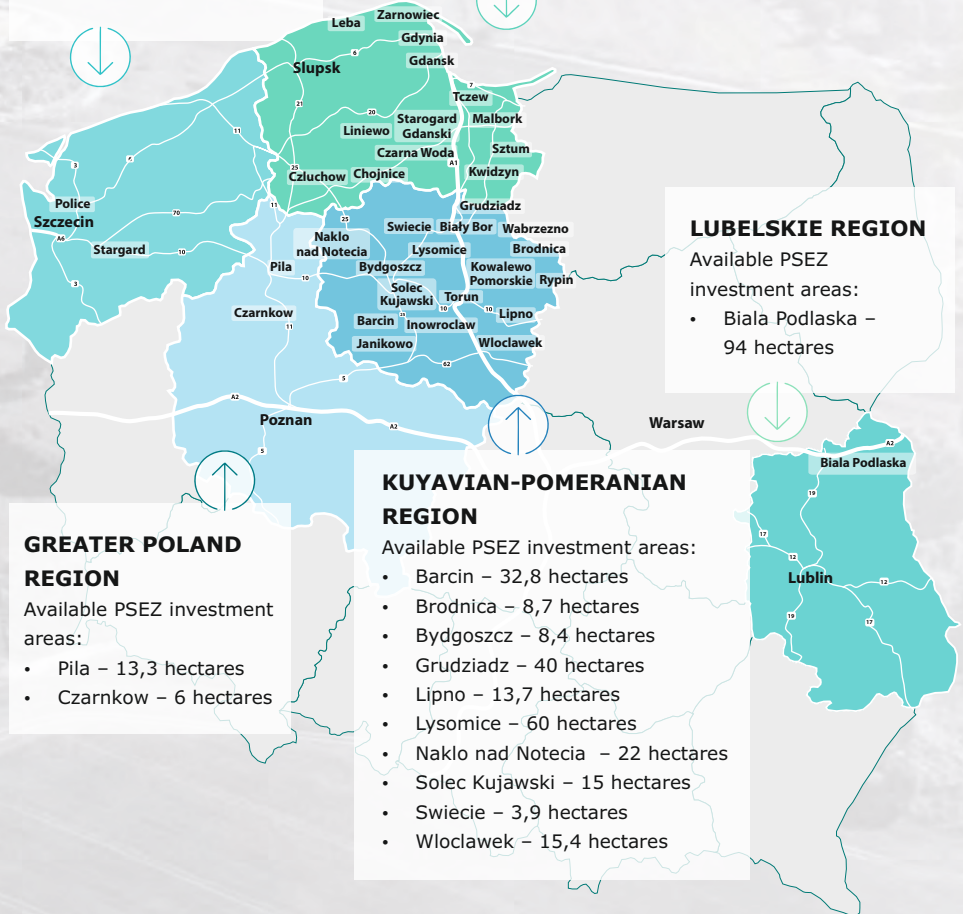
Available PSEZ investment areas:

- Pila – 13,3 hectares
- Czarnkow – 6 hectares

## KUYAVIAN-POMERANIAN REGION

Available PSEZ investment areas:

- Barcin – 32,8 hectares
- Brodnica – 8,7 hectares
- Bydgoszcz – 8,4 hectares
- Grudziadz – 40 hectares
- Lipno – 13,7 hectares
- Lysomice – 60 hectares
- Naklo nad Notecia – 22 hectares
- Solec Kujawski – 15 hectares
- Swiecie – 3,9 hectares
- Wloclawek – 15,4 hectares



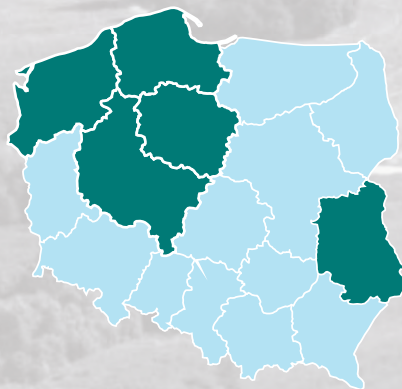
## PUBLIC AID IN THE POMERANIAN SPECIAL ECONOMIC ZONE

### ? WHO CAN OBTAIN A PERMIT TO OPERATE IN THE ZONE?

Permits for conducting business in a special economic zone are granted mostly for manufacturing activities.

It is also possible to run service activities including:

- services dealing with software and advising in the sphere of IT and other linked services,
- services of processing data, hosting and website administration, Internet portal services,
- financial auditing services,
- accounting services,
- services in the field of scientific research, technical analysis and developmental works,
- call-centre services.



### % PUBLIC AID – TAX EXEMPTIONS

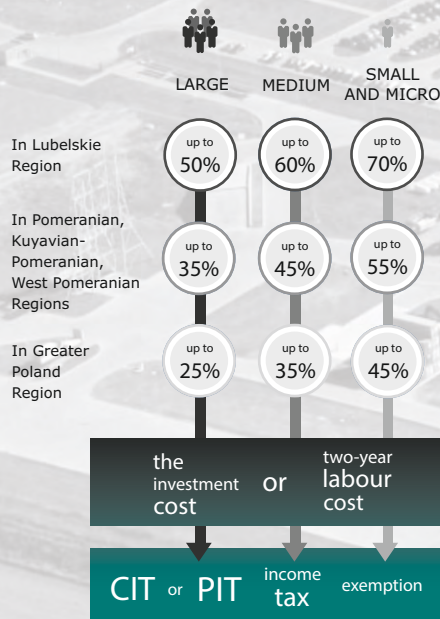
MAXIMUM AMOUNT OF AID is calculated basing on the value of planned investment or 2-year costs of newly hired employees. It depends on the size of an enterprise and the localization of the investment.

### 📋 PSEZ PERMITS SPECIFY THE CONDITIONS THAT PERMIT HOLDERS MUST MEET, IN PARTICULAR:

- the amount of eligible expenses to be incurred,
- the number of new jobs to be created as a result of the given investment,
- the deadlines for fulfilling all the obligations listed, they also list the activities in relation to which the CIT exemption is available.

### 💰 MINIMUM VALUE OF AN INVESTMENT

in a special economic zone is 100 000 EUR according to NBP exchange rate published on the day that the permit was granted.





## WHAT IS QUALIFIED INVESTMENT COSTS?

### 1. Qualified investment costs include:

- purchase of the land or the perpetual usufruct right,
- purchase or creation by entrepreneur self-tangible assets under the condition that they will be incorporated to company's assets,
- development or modernization of already owned tangible assets,
- obtaining intangible assets related to transfer of technology (patents, licences, know-how, not patented technical knowledge),
- costs related to rent or lease of lands, buildings and structures under the condition that the rent or lease lasts at least 5 years (large enterprise) or 3 years (SME) from planned date of finishing the new investment,
- financial leasing of assets other than lands, buildings and structures under the condition that they are bought once the day of rent or lease expires.

### IT'S WORTH REMEMBERING THAT...

In one investment project the entrepreneur can use different sources of public aid, not only the income tax exemption but amongst others also European donations, government grants, co-financing the creation of new jobs, real estate tax exemptions. All this support can be combined freely but entrepreneur must remember that the accumulation of these funds cannot cross the maximal intensity of public aid in region.

### 2. As expenses related to creating new jobs entrepreneur should understand:

- two-year-period costs of newly hired employees (after the permit is granted) in connection with the investment. The expenses cover gross costs of employment extended by compulsory social insurance contributions. In addition newly created jobs must be maintained for 5 years (large enterprise) or 3 years (SME).



## HOW TO OBTAIN A PERMIT IN THE ZONE?

The procedure regulating the acquisition of a permit to conduct business in the PSEZ has the form of a tender or negotiations depending on whether the investor would like to acquire a property or already has some land in the Zone.

### PROCEDURE FOR OBTAINING PERMISSION IN PSEZ

- The contact
  - with the PSEZ
  - in order to determine
  - whether the planned
  - business qualifies
  - for the permit.
- Submission of
  - a completed Investor's
  - Application form
  - with a motion for
  - regional aid and
  - a business plan.
- Offer submission
  - with a motion for
  - regional aid.
  - Payment of the
  - bid bond if required.
- Acceptance of
  - tender/negotiations
  - results by the Zone
  - Management.
  - Permit issue.



- Selection of
- a subzone and
- a specific location

- Publication of an
- announcement of the
- joint tender or
- negotiations.
- The purchase of
- the Specification
- of Essential Terms
- of Tender/Negotiations.

- A meeting of the
- Tender/Negotiation
- Commission.
- Selection of a
- bidder winning
- the tender/
- negotiations.

- Commencement of
- operations in the
- PSEZ pursuant to
- the permit. In case
- of joint tender –
- purchasing of
- real estate by
- the investor.

## BALTIC PORT OF NEW TECHNOLOGIES



### Baltic Port of New Technologies

**The Baltic Port of New Technologies (BPNT) is an innovative project of the Pomeranian Special Economic Zone (PSSE), intended to support the reconstruction and development of the shipyard industry.** It forms a base for those companies operating in the shipyard areas, offering support in the implementation and transfer of new technologies, as well as modern

testing laboratory, office and conference room space.

In addition to the advantages arising from its partnership with the PSSE, BPNT's assets include its location close to ports and modern logistic centres. It has an excellent infrastructure for manufacturing activities, and excellent transport connections with Gdynia city centre, the Tricity bypass and the airport. **The entities contained within its area are mostly companies representing the shipyard sector and related industries** – Crist, Nauta shipyards, Vistal, Hydromega, Gafako and Energomontaż.

The BPNT works closely with local authorities, and is an active member of the Maritime Cluster, which associates modern offshore companies and coordinates cooperation between companies, local government, higher-education schools and business environment institutions.



Modern  
office space



Constructors' Park  
GCT Terminal  
and Port



Conference  
and seminar  
rooms



Dynamic  
development of  
the maritime  
industry



Proximity to  
the port and  
modern  
logistic centres

## MARINE TECHNOLOGY CENTRE FOUNDATION

### Marine Technology Centre Foundation



**This is an innovative project of the Pomeranian Special Economic Zone, helping to expand the area of the Company's activity to include modern marine technologies.** The

primary object of the newly created organisation is to support the research & development activity which falls under the 20th National Smart Specialisation, with particular focus on innovative marine technologies regarding specialised vessels, offshore and coastal structures, and logistics based on maritime and inland transport.

The objective will be achieved through the following activities:

- bilateral and multilateral cooperation with technology donors and recipients,
- seeking research partners and implementing maritime market technologies,
- commercialisation of selected (promising) innovative undertakings.



Proximity to shipyards  
and maritime  
market companies



Experienced  
project  
management  
staff



Ability to obtain  
financing from EU  
funds and domestic  
public funds



Matching of  
technology  
donors and  
recipients



Opportunity to  
commercialise  
projects and  
create start-ups

## GDANSK SCIENCE AND TECHNOLOGY PARK



### Gdansk Science and Technology Park

**The Professor Hilary Koprowski Gdansk Science and Technology Park (GSTP) is an extension of the service and investment offer of the Pomeranian Special Economic Zone.**

As a modern centre supporting entrepreneurship and innovation, it forms a vehicle to aid cooperation between social, economic, scientific

& research, and local government entities in terms of buildings, shaping of the information sphere and promotion of advanced technological solutions. **The comprehensive nature of the services is ensured at all stages of entrepreneurship development and R&D by including activities that involve:** education, incubation, acceleration, cooperation chain creation, building relations with business partners as well as scientific and academic institutions, supporting GSTP companies, implementing joint projects, as well as finding innovative companies and keeping them within the GSTP.



Office, manufacturing, warehouse and laboratory space, plus a Conference and Seminar Centre



Polish Space Agency, Space Accelerator



Technological Incubator, Data Centre, Virtual Office, Co-working



EduPark (Children and Youth Education Centre) and EduLab

## PSSE MEDIA OPERATOR



### PSEZ Media Operator

**PSEZ Media Operator Sp. z o.o. manages the real properties on Ostrow Island and in the former areas of Gdansk Shipyard on behalf of the Pomeranian Special Economic Zone.**

Development of this unique, excellently connected area is the investment element of a larger undertaking – the implementation of the Polish economy reindustrialisation strategy, and in particular the shipyard industry reconstruction

programme, in line with the so-called "Shipyard Act" adopted by parliament.

The purpose of the actions is to revive this Gdansk industrial centre, so important both due to its cultural heritage and to its spatial advantages and developmental possibilities.



Proximity to maritime companies



Specialised equipment



Convenient location



Wharf access



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