



# SILESIAN VOIVODESHIP OFFICIAL JOURNAL

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Katowice, 10 July 2018

Item 4619

## **NOTICE OF KATOWICE CITY COUNCIL**

of 28 June 2018

### **on the announcement of a consolidated text of the resolution on property tax exemptions under de minimis aid**

Pursuant to Article 16(3) of the Act of 20 July 2000 on promulgation of normative acts and certain other legal acts (Journal of Laws of 2016, item 1523, consolidated text), the appendix to this notice contains the announcement of a consolidated text of the Resolution No. L/1188/14 of Katowice City Council of 28 May 2014 on property tax exemptions under de minimis aid (Silesian Voivodeship Official Journal of 11 June 2014, item 3281), taking into account the modifications introduced by:

- 1) Resolution No. XLV/855/17 of Katowice City Council of 27 July 2017 amending the resolution on property tax exemptions under de minimis aid (Silesian Voivodeship Official Journal of 4 August 2017 item 4449).

Chairperson of Katowice City Council

**Krystyna Siejna**

Appendix to the Notice  
of Katowice City Council  
of 28 June 2018

**RESOLUTION NO. L/1189/14  
OF KATOWICE CITY COUNCIL**

**of 28 May 2014**

**on property tax exemptions under de minimis aid**

Pursuant to Article 18(2)(8), Article 40(1), Article 42 of the Act of 8 March 1990 on local government (consolidated text, Journal of Laws of 2013, item 594, as amended), Article 7(3) and Article 20b of the Act of 12 January 1991 on taxes and local fees (consolidated text, Journal of Laws of 2010, No. 95, item 613, as amended) in conjunction with Article 2(7) and (10), Article 3, Article 5, and Article 7(3) of the Act of 30 April 2004 on the procedural issues concerning public aid (Journal of Laws of 2007 No. 59, item 404, as amended) and Commission Regulation (EU) No. 1407/2013 of 18 December 2013 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid (EU Official Journal L 352 of 24 December 2013)

**Katowice City Council resolves:**

**§ 1. 1.** To exempt from property tax land as well as buildings and structures or their parts used for conducting business activity by entities which commence their first business activity in the city of Katowice, based on the entry in the Central Registration and Information on Business (CEIDG).

2. The exemption is granted based on a notification of intention to use de minimis aid on the form, a specimen of which is attached to this Resolution, submitted within 6 months of the date of registration in the Central Registration and Information on Business (CEIDG), confirming the commencement of business activity in the city of Katowice.

3. The exemption referred to sec. 1 is granted for the period of 1 year starting from the month following the month in which the entity that conducts business activity submitted a notification of intention to use de minimis aid.

4. The exemption may be granted to entities which, on the date of notification referred to in sec. 2, have no outstanding payments for taxes and local fees, agricultural and forest tax, for which the tax authority is the Mayor of Katowice City, nor outstanding payments towards Katowice City Hall.

**§ 2. 1.** To exempt from property tax buildings or their parts in which the taxpayer conducts business activity in the area of production and services, excluding trade, provided that the taxpayer incurs, during the exemption period, financial expenditures related to their renovation or adaptation and that the amount of expenditures expressed in net amount is equal to at least the triple value of the property tax due with respect to the property submitted for the exemption, resulting from the submitted property tax return or information concerning property tax.

2. Renovation will be understood as renovation within the meaning of the construction law. Adaptation will be understood as conversion of a building or its part to adapt the property to serve a different function.

3. Property tax exemption does not cover buildings or their parts, in which the renovation or adaptation were executed without following the procedures resulting from the construction law.

4. The exemption is granted based on a notification of intention to use de minimis aid on the form, a specimen of which is attached to this Resolution, submitted prior to the commencement of the renovation or adaptation, in relation to which the entity will apply for granting the exemption. The notification has to include photographic documentation confirming the current appearance of the buildings or their parts, which will undergo renovation or adaptation.

5. The exemption referred to sec. 1 is granted for the period of 1 year, starting from the month following the month in which the entity that conducts business activity submitted a notification of intention to use de minimis

aid.

6. The exemption is granted on a one-off basis with respect to the property which will undergo renovation or adaptation.

7. The exemption may be granted to entities which, on the date of notification referred to in sec. 4, have no outstanding payments for taxes and local fees, agricultural and forest tax, for which the tax authority is the Mayor of Katowice City, nor outstanding payments towards Katowice City Hall.

**§ 3. 1.** The property tax exemptions resulting from § 1 and § 2 are granted based on a notification of intention to use de minimis aid on the form, a specimen of which is attached to this Resolution, submitted along with appropriate documents confirming the right to obtain a given exemption, i.e.:

- 1) <sup>1)</sup> (deleted)
- 2) all certificates on de minimis aid which the entity received in the year in which it applies for aid as well as during the 2 preceding years, or a declaration on the amount of de minimis aid received in that period, or a declaration on not having received such aid during that period (concerns § 1 and § 2);
- 3) information necessary to grant de minimis aid, concerning in particular the entity and the business activity it conducts as well as the amount and the use of public aid received with respect to the same costs eligible for aid, which are to be covered by de minimis aid, provided on an information form submitted when applying for de minimis aid, a specimen of which is set out in the appendix to the Resolution of the Council of Ministers of 29 March 2010 on the scope of information submitted by an entity applying for de minimis aid (Journal of Laws No. 53, item 311, as amended) (concerns § 1 and § 2),
- 4) <sup>2)</sup> all certificates on de minimis aid in agriculture and fisheries, which the entity received in the year in which it applies for aid as well as during the 2 preceding years, or a declaration on the amount of de minimis aid in agriculture and fisheries received in that period, or a declaration on not having received such aid during that period (concerns § 1 and § 2).

2. The basis for obtaining property tax exemption is the submission of appropriate documents referred to in sec. 1 as well as the submission by the taxpayer of a property tax return or corrected property tax return with appendices, containing data on tax exemptions in property tax, or information or corrected information concerning property tax with appendices, on the forms specified in the resolution of Katowice City Council, containing data on tax exemptions in property tax.

3. In the case of exceeding the permissible limit of de minimis aid, property tax exemption referred to in § 1 and § 2 is granted until the last day of the month preceding the month in which the limit was exceeded.

4. The loss of the right to the exemption occurs in the following situations:

- a) occurrence, during the exemption period, of at least a one-month delay in payment of taxes and local fees, agricultural and forest tax, for which the tax authority is the Mayor of Katowice City and charges towards Katowice City Hall, counted from the due date of the tax,
- b) the taxpayer becoming subject to bankruptcy or liquidation proceedings during the exemption period and before the expiry of 2 years after the end of the exemption period,
- c) violation by the taxpayer of conditions set out in this Resolution,
- d) providing false data or not updating the data submitted to the Mayor of Katowice City,
- e) transfer of ownership of property covered by the exemption during the exemption period and before the expiry of 2 years after the end of the exemption period.

5. In the case of a loss of the right to the exemption, the entity that uses the exemption is obligated to submit a corrected property tax return or corrected information concerning property tax as well as to pay the tax due together with interest, if applicable, for the whole period during which the entity used the exemption.

**§ 4. 1.** The taxpayer that used the exemption referred to in § 2 is obligated to submit to the Mayor of Katowice City, within 1 month after the end of the exemption period, information along with copies of documents confirming the amount of the incurred expenditures referred to in § 2(1), expressed in net amounts, such as VAT invoices, receipts, and others.

2. The expenditures referred to in sec. 1 do not include expenses financed from public funds.

3. The expenditures referred to in sec. 1 do not include the expenses, which became the basis for property tax exemption pursuant to other resolutions of Katowice City Council.

4. After the taxpayer submits the information and the documents referred to in sec. 1, the tax authority will verify them and conduct an examination of the property.

**§ 5.** The exemptions granted pursuant to this Resolution constitute de minimis aid and they are granted taking into account the provisions of the Act of 30 April 2004 on proceedings in public aid cases (Journal of Law of 2007, No. 59, item 404, as amended) based on the principles laid down in Commission Regulation (EU) No. 1407/2013 of 18 December 2013 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid (EU Official Journal L 352 of 24 December 2013).

**§ 6.** To determine the specimen of the form of notification of intention to use de minimis aid, attached to this Resolution.

**§ 7.** The notification referred to in §1 and § 2 has to be submitted until 30 June 2021.

**§ 8.** To entrust the execution of the Resolution to the Mayor of Katowice City.

**§ 9. 1.** The resolution enters into force after 14 days from announcement in Silesian Voivodeship Official Journal, however, not earlier than on 1 July 2014.

2. The Resolution will remain in force until 30 June 2021, while the rights to the exemption acquired during the period of applicability of the Act continue for the period provided for in the Act.

Appendix to Resolution No. L/1189/14  
of Katowice City Council of 28 May 2014

**Notification of intention to use de minimis aid<sup>3)</sup>**

Notification number (filled out by the Taxes and Local Fees Department)
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**Notification of intention to use de minimis aid**

1. Name (company) of the entity or full name	
2. Full address of entrepreneur's registered office or place of residence and conducting business activity	
3. Full name, job title, phone number, fax number of the person responsible on the part of the entity for matters related to this application, who is authorised to communicate with Katowice City Hall (power of attorney)	
4. REGON (National Business Registry Number):	
5. Bank account number, address and name of the bank where the entity holds their bank account	
6. Indication of the exemption for which the entity is applying:	
<input type="checkbox"/>	§ 1
<input type="checkbox"/>	§ 2
7. Description of what the renovation or adaptation will consist in (§ 2), indicating the amount that the entity intends to incur for the project referred to in § 2	
8. Date of commencement and completion as well as place of execution of renovation or adaptation (§2)	
9. Appendices:	
<input type="checkbox"/>	photographs of buildings or their parts;
<input type="checkbox"/>	all certificates on de minimis aid which the entity received in the year in which it applies for aid as well as during the 2 preceding years, or a declaration on the amount of de minimis

	aid received in that period, or a declaration on not having received such aid during that period (concerns § 1 and § 2);
<input type="checkbox"/>	information necessary to grant de minimis aid, concerning in particular the entity and the business activity it conducts as well as the amount and the use of public aid received with respect to the same costs eligible for aid, which are to be covered by de minimis aid, provided on a information form submitted when applying for de minimis aid, a specimen of which is set out in the appendix to the Resolution of the Council of Ministers of 29 March 2010 on the scope of information submitted by an entity applying for de minimis aid (Journal of Laws No. 53, item 311, as amended);
<input type="checkbox"/>	all certificates on de minimis aid in agriculture and fisheries, which the entity received in the year in which it applies for aid as well as during the 2 preceding years, or a declaration on the amount of de minimis aid in agriculture and fisheries received in that period, or a declaration on not having received such aid during that period;
<input type="checkbox"/>	power of attorney.

.....  
Date and signature of the Applicant with full name and job title

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<sup>1)</sup> § 3(1)(1) repealed by § 1(1) of Resolution No. XLV/855/17 of Katowice City Council of 27 July 2017. (Silesian Voivodeship Official Journal of 4 August 2017, item 4449), which entered into force on 19 August 2017

<sup>2)</sup> § 3(1)(4) added by § 1(2) of Resolution No. XLV/855/17 of Katowice City Council of 27 July 2017. (Silesian Voivodeship Official Journal of 4 August 2017, item 4449), which entered into force on 19 August 2017

<sup>3)</sup> The new wording of the specimen of the form of notification of intention to use de minimis aid determined by § 1(3) of the Resolution No. XLV/855/17 of Katowice City Council of 27 July 2017 (Silesian Voivodeship Official Journal of 4 August 2017, item 4449), which entered into force on 19 August 2017