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Katowice, 11 April 2022
Item 2439

ANNOUNCEMENT
OF KATOWICE CITY COUNCIL
of 31 March 2022

on announcing the consolidated text of the resolution on exemptions from real estate tax
under the *de minimis* aid regulations

Pursuant to Article 16(3) of the Act of 20 July 2000 on the publication of normative acts and certain other legal acts (Journal of Laws of 2019, item 1461) the consolidated text of Resolution No L/1189/14 of the Katowice City Council of 28 May 2014 on exemptions from real estate tax under the *de minimis* aid regulations (Official Journal of the Silesian Voivodeship of 11 June 2014, item 3281) is announced in the appendix to this announcement, including the amendments introduced by Resolution No XXXV/759/21 of the Katowice City Council of 27 May 2021 amending the resolution on exemptions from real estate tax under the *de minimis* aid regulations (Official Journal of the Silesian Voivodeship of 2 June 2021, item 3887).

Chairman of the City Council

Maciej Biskupski

Annex to the announcement
of the Katowice City Council
of 31 March 2022

**RESOLUTION NO. L/1189/14
OF KATOWICE CITY COUNCIL
of 28 May 2014**

on exemptions from real estate tax within the *de minimis* aid regulations

Katowice City Council resolves:

Pursuant to Article 18(2)(8), Article 40(1), Article 42 of the Act of 8 March 1990 on local government (Journal of Laws of 2013, item 594, as amended), Article 7(3) and Article 20b of the Act of 12 January 1991 on local taxes and charges (Journal of Laws of 2010, No 95, item 613, as amended) in connection with Article 2, item 7 and 10, Article 3, Article 5 and Article 7 (3) of the Act of 30 April 2004 on proceedings in public aid (Journal of Laws of 2007 No 59 item 404, as amended) and the 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 (Official Journal of the EU L 352 of 24.12.2013)

Katowice City Council resolves:

§ 1. 1. To exempt from real estate tax land and buildings and structures or their parts used for business activities by the undertakings carrying out their business activities in Katowice City for the first time, on the basis of an entry in the Central Register and Information on Economic Activity (CRIEA) [Centralna Ewidencja i Informacja o Działalności Gospodarczej] [CEIDG].

2. That exemption is granted on the basis of the declaration to use *de minimis* aid provided on an application form, the example of which is an appendix to this resolution, submitted within 6 months from the date of the entry in the Central Register and Information on Economic Activity (CRIEA) which confirms commencing business activity in Katowice City.

3. That exemption referred to in (1) shall be granted for a period of 1 year, starting from the month following the month in which the undertaking carrying out business activities has declared its intention to use the *de minimis* aid.

4. That exemption may be claimed by an undertaking which on the date of making the declaration referred to in (2) is not in arrears with local taxes and charges, agricultural and forestry taxes for which the tax authority is the Mayor of Katowice City, and in arrears with Katowice City.

§ 2.1. To exempt from real estate tax the buildings or parts thereof in which the taxpayer carries out production and services, with the exception of trade, on condition that the taxpayer incurs, during the exemption period, financial expenditure in connection with their renovation or adaptation and that the volume expressed in the net amount will be at least three times the value of of due real estate tax for the real estate submitted for exemption, resulting from submitted declaration on real estate tax or information on real estate tax.

2. Renovation should be understood as renovation within the meaning of the provisions of the construction law. Adaptation should be understood as conversion of a building or its part to adapt the real estate to other than previously utilised functions.

3. Exemption from real estate tax does not cover the buildings or their parts in which renovation or adaptation was carried out without application of the procedures of the construction law.

4. Exemption is granted on the basis of declaration to use *de minimis* aid provided on an application form, the example of which is an appendix to this resolution, submitted before the commencement of renovation or adaptation in connection with which the undertaking will apply for exemption. The declaration should be accompanied by attached photographic documentation confirming the current look of the buildings or the parts which are to be renovated or adapted.
5. Exemption referred to in (1) shall be granted for a period of 1 year starting from the month following the month in which the taxpayer carrying out business activity had declared its intention to use *de minimis* aid.
6. Exemption with regard to the real estate in which the renovation or adaptation is carried out is of one-off character.
7. An undertaking can apply for exemption if, on the date of making the declaration referred to in (4), it is not in arrears with local taxes and charges, agricultural and forestry tax, for which the tax authority is the Mayor of Katowice City, and is not in arrears with Katowice City Hall.

§ 3.1. Exemptions from real estate tax under §§ 1 and 2 are granted on the basis of declaration to use *de minimis* aid provided on an application form, the example of which is attached to this resolution, submitted together with relevant documents confirming the right to receive a particular exemption, i.e:

1) (deleted)

2) certificates of every *de minimis* aid which the undertaking received in the year in which it applies for *de minimis* aid and in the two preceding years, or a declaration that such aid was not received in this period (concerns §§ 1 and 2),

3) information necessary for granting *de minimis* aid, concerning in particular the undertaking and its business activity and the amount and purpose of the public aid received in relation to the same eligible costs to be covered by *de minimis* aid, provided on an information form submitted when applying for *de minimis* aid, the example of which is the annex to the Regulation of the Council of Ministers of 29 March 2010 on the scope of information submitted by an undertaking applying for *de minimis* aid (Journal of Laws No 53, item 311 as amended) (concerns §§ 1 and 2),

4) certificates of every *de minimis* aid in agriculture and fisheries which the undertaking received in the year in which it applies for the aid and in the two preceding years, or a declaration of the amount of *de minimis* aid in agriculture and fisheries received in that period, or a declaration that no such aid was received in that period (concerning §§ 1 and 2).

2. The basis for granting exemption from real estate tax is submission of appropriate documents, referred to in (1) and submission of a declaration by the taxpayer or submission of a correction to the declaration for real estate tax by a taxpayer together with attachments with the data on tax exemptions from real estate tax or information or correction of information on real estate tax together with the attachments, on the application forms specified by the resolution of the Katowice City Council, containing data on tax exemptions from real estate tax.

3. In the event of exceeding the permissible limit of *de minimis* aid granted, exemptions from real estate tax referred to in §§ 1 and 2 shall be granted until the last day of the month preceding the month in which they were exceeded.

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

a) a delay of at least one month of payment of local taxes and charges, agricultural and forestry tax, for which the tax authority is the Mayor of Katowice City and payments to Katowice City, from the tax payment deadline,

b) the taxpayer is declared bankrupt or goes into liquidation during the exemption period and before the expiry of 2 years after the end of the exemption period,

c) the taxpayer violates the conditions laid down in this resolution,

d) providing false data or failure to update the data submitted to the Mayor of Katowice City,

e) transferring the ownership of the real estate covered by the exemption during the exemption period and before the 2 year period after the end of the exemption period.

5. In the event of revoking exemption, the exempt undertaking is obliged to submit a correction to the real estate tax declaration or a correction to the information on real estate tax and is obliged to pay the tax together with interests, if due, for the entire period during which the undertaking benefited from exemption.

§ 4. 1. The taxpayer who has been granted an exemption referred to in § 2 is required to submit the information together with copies of the documents confirming the amount of the expenses referred to in §2 (1) expressed in net amounts, such as VAT invoices, receipts or other, to the Mayor of Katowice City, within 1 month after the end of the exemption period.

2. The expenses referred to in (1) shall not include expenditures financed from public funds.

3. The expenses referred to in (1) shall not include expenditures which have become the basis for tax exemption under other resolutions of the Katowice City Council.

4. After the taxpayer has submitted the information and documents referred to in (1), the tax authority will verify them and carry out a visual inspection of the real estate.

§ 5. Exemptions granted under this resolution constitute *de minimis* aid, and they shall be granted under the provisions of the Act of 30 April 2004 on proceedings in public aid cases (Journal of Laws of 2007, No 59, item 404 as amended) under the rules laid down in the Commission Regulation (EU) No 1692/2002 of 23 December 2002 on the rules of granting public aid in the 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 (Official Journal of the European Union L 352, 24.12.2013).

§ 6. To specify the application form of declaration to use *de minimis* aid which is the Annex to this Resolution.

§ 7.¹⁾ Declarations referred to in §§ 1 and 2 should be submitted by 30 June 2024.

§ 8. The execution of the resolution shall be entrusted to the Mayor of Katowice City.

§ 9. 1. The resolution shall come into force after 14 days from the date of its publication in the Official Journal of the Silesian Voivodeship, not earlier than on 1 July 2014.

2. ²⁾ The resolution is valid until 30 June 2024, except that the rights to exemption acquired while the resolution is in force, shall continue for the period provided for therein.

¹⁾ § 7 amended by § 1 item 1 of Resolution No XXXV/759/21 of the Katowice City Council of 27 May 2021 (Official Journal of the Silesian Voivodeship of 2 June 2021, item 3887), which entered into force on 17 June 2021

²⁾ § 9 section 2 amended by §, 1 item 2 of Resolution No. XXXV/759/21 of the Katowice City Council dated 27 May 2021 (Official Journal of the Silesian Voivodeship of 2 June 2021, item 3887), which entered into force on 17 June 2021.

Annex to the Resolution No L/1189/14
of the Katowice City Council
of 28 May 2014

Application number (to be completed by the Tax Authority)

Declaration to use de minimis aid ¹⁾

1. Undertaking's name (business name) or the first and last name	
2. Full address of the undertaking's registered office or place of residence and place of business	
3. Name and surname, job position, telephone number and fax number of person in the undertaking, who is responsible for matters related to this application and authorised to contact Katowice City Hall (power of attorney)	
4. Business registration number (REGON)	
5. Bank account number, address and name of the bank where the undertaking has its bank account	
6. Exemption which the undertaking applies for	
<input type="checkbox"/>	§ 1
<input type="checkbox"/>	§ 2
7. Description of what renovation or adaptation (§ 2) will include together with an indication of the planned amount that the undertaking intends to incur for the implementation of the project referred to in § 2	

¹⁾ New wording of the form of declaration to use de minimis aid specified by § 1 (3) of Resolution No XXXV/759/21 of the Katowice City Council of 27 May 2021 (Official Journal of the Silesian Voivodeship of 2 June 2021, item 3887), which entered into force on 17 June 2021.

8. Date of commencement and completion and place of execution of renovation or adaptation (§ 2)	
9. Attachments	
<input type="checkbox"/>	photographs of the buildings or their parts;
<input type="checkbox"/>	all <i>de minimis</i> aid certificates, which the undertaking has received in the year in which it applies for <i>de minimis</i> aid and in the two previous years, or a declaration on the amount of <i>de minimis</i> aid received in this period, or a declaration that such aid was not granted in this period (concerns §§ 1 and 2);
<input type="checkbox"/>	information necessary for granting of <i>de minimis</i> aid, in particular concerning the undertaking and its business activity, and the amount and purpose of public aid received with respect to the same eligible costs for which <i>de minimis</i> aid is intended to be granted, provided on the application form presented when applying for <i>de minimis</i> aid, the example of which is specified by the Annex to Ordinance of the Council of Ministers of 29 March 2010 on the scope of information presented by the undertaking applying for <i>de minimis</i> aid (Journal of Laws No 53, item 311 with later amendments)
<input type="checkbox"/>	All <i>de minimis</i> aid certificates in agriculture and fisheries which the undertaking received in the year in which it applies for <i>de minimis</i> aid and in the two previous years, or a declaration on the amount of <i>de minimis</i> aid in agriculture and fisheries received in that period, or a declaration that such aid was not received in that period;
<input type="checkbox"/>	power of attorney.

.....
Date and signature of the Applicant with name and surname and official position