

OFFICIAL JOURNAL
OF THE SILESIAN VOIVODESHIP

Katowice, 7 March 2024
Item 1902

RESOLUTION NO LXXIV/1543/24
OF KATOWICE CITY COUNCIL
of 29 February 2024

on exemptions from real estate tax constituting regional investment aid

Pursuant to Article 18(2) item 8, Article 40(1), Article 42 of the Act of 8 March 1990 on local government (Journal of Laws of 2023, item 40, as amended), Article 7(3) and Article 20b of the Act of 12 January 1991 on local taxes and local charges (Journal of Laws of 2023, item 70, as amended) and § 1 and § 15 of the Ordinance of the Council of Ministers of 9 January 2015 on the conditions for granting exemptions from the real estate tax and the tax on means of transport constituting regional investment aid, aid for culture and heritage conservation, aid for sport infrastructure and multi-purpose recreational infrastructure, aid for local infrastructure, aid for regional airports and aid for ports (Journal of Laws of 2022, item 1387, as amended)

Katowice City Council
resolves:

§ 1. 1. To exempt from real estate tax, real estate/building and structures, or parts thereof used for the implementation of the initial business regarding production and services, under the conditions specified in the Ordinance of the Council of Ministers of 9 January 2015 on the conditions granting exemptions from real estate tax and tax on means of transport, constituting a regional investment aid, aid for culture and heritage conservation, aid for sport and multi-purpose recreational infrastructure, aid for local infrastructure, aid for regional airports and aid for ports.

2. The exemption referred to in (1) shall not apply to a real estate/building and structures, or parts thereof in which commercial activities are carried out.

3. The exemption is granted to the taxpayer who submitted the notification referred to in § 2 hereof resolutions.

§ 2. To establish that the entity intending to apply for exemption from real estate tax referred to in § 1 is obliged to notify its intention to use regional investment aid on an application form, the template of which is Annex 1 to this resolution, together with the required annexes, prior to the commencement of works on the initial investment, by 31.12.2026 at the latest.

§ 3. 1. To establish that exemption from real estate tax referred to in § 1 is granted:

1) from the first day of the month following the month in which works on the initial investment were commenced - with regard to the assets of taxation, which are taxable on the date of making a notification, in which the initial investment will be implemented;

2) from the date on which the tax obligation arises, in accordance with the provisions of the Act of 12 January 1991 on local taxes and charges – with regard to the assets of taxation constituting the initial investment, on which the tax obligation will arise after the date of making the notification for a maximum period of 2 years upon meeting all of the following criteria:

a) commencement of the initial investment within six months, calculated from the date of submission of the notification referred to in § 2 of this resolution;

b) completion of the initial investment within a period not exceeding 2 years, calculated from the date of commencement of realisation of the investment.

2. If the maximum permissible aid intensity is exceeded before two years, the exemption will be granted until the end of the month preceding the month in which the overspending took place.

3. Exemption from real estate tax referred to in § 1 is granted on the basis of the submitted declaration or a correction of the declaration for real estate tax together with the annexes with the data on tax exemptions from real estate tax or information or correction of information on real estate and structures together with the annexes with the data on tax exemptions in real estate tax.

§ 4. 1. To establish that, after commencement of the initial investment, the entity which notified of its intention to use aid should submit within 14 days the following documents to the Mayor of Katowice:

a) a document confirming the commencement of works related to the initial investment, i.e. a document with the date of the commencement of the construction works related to the investment or the first legally binding commitment to order equipment or any other commitment which makes the investment irreversible, whichever comes first;

b) information and documents which are required to be submitted pursuant to the Act on proceedings in public aid within the scope of granting regional investment aid, which are in force on the day of the notification.

2. During the realisation of the initial investment, the entity which notified of its intention to use aid, should, every 6 months from the date of commencement of works, submit to the Mayor of Katowice the information on the status of the initial investment, on the costs incurred which are eligible for aid and on the expected date of completion of the initial investment.

3. After completion of the initial investment, within 30 days the entity which notified of its intention to use aid should submit the following documents to the Mayor of Katowice:

a) a document confirming the completion of the initial investment, i.e. a decision granting the permission to use the facility from the Poviát Inspectorate for Building Control or a document from the Poviát Inspectorate for Building Control confirming reception of the notification of completion of a construction in the case of a construction or an extension of a real estate constituting the initial investment or other document confirming the date of taking the last step in the case of other investments;

(b) information on the nature and amount of eligible costs incurred, copies of invoices or other accounting documents (*certified copies of the original documents*);

(c) photographic documentation confirming that the initial investment has been completed;

d) information and documents required to be submitted pursuant to the Act on proceedings regarding public aid within the scope of granting regional investment aid which are in force on the day of submission of the information on the completion of the investment.

4. The date of completion of the initial investment will be the date on which the decision concerning the occupancy permit to use the facility issued by the Poviát Inspectorate for Building Control (PIBC) comes into force or the day of notifying the Poviát Inspectorate for Building Control of the completion of construction, if that authority (PIBC) does not raise an objection by way of a decision within 21 days, in the case of construction or extension of a real estate constituting the initial investment or the date on which the last step is undertaken in the case of other investment.

5. The costs referred to in § 3 do not include the costs:

a) financed from the public funds;

b) which were the basis for exemption from real estate tax under other resolutions of the Katowice City Council.

6. After a taxpayer has submitted the information and documents referred to in (3), the tax authority shall verify them. It is also permissible to inspect the real estate.

7. A taxpayer who uses the exemption from real estate tax is required by 31 January of each year in which they use the exemption to submit information and documents required to be submitted under the Act on proceedings in public aid cases in the scope of granting regional investment aid which are in force on the date of their submission.

8. A taxpayer who has benefited from the exemption is obliged, after a period of 5 years from the date of completion of the initial investment, and in the case of small- and medium-sized enterprises after a period of 3 years, to submit documents confirming maintenance of that investment in Katowice.

§ 5. 1. A taxpayer using the exemption is required to notify to the Mayor of Katowice in writing of the loss of the right to exemption, or of a change affecting the amount of aid granted, no later than 14 days from the date on which the circumstances causing such a loss or such a change occurred.

2. If the maximum permissible aid intensity has been exceeded due to the exemption from real estate tax under this resolution, the amount of aid granted in excess of the maximum permissible aid intensity is subject to recovery.

3. In the event of losing the right to exemption, the entity benefiting from the exemption is obliged to submit, within the statutory deadline, a correction to the declaration on the real estate tax or a correction to the information about a real estate and structures, and to pay the tax due, together with interest if it is due, for the entire period for which it unduly benefited from the exemption.

4. The right to exemption will be lost in the following cases:

a) an entity breaches the conditions set out in this resolution;

b) providing false data constituting the basis for taxation/exemption from real estate tax or failure to update the data on the submitted application and other data affecting the right to exemption, submitted to the Mayor of Katowice City;

c) the use of aid received as a result of exemption from real estate tax in a manner contrary to its intended use.

§ 6. To specify the examples of application forms:

1) a notification of intention to use regional investment aid which is Annex 1 to this resolution;

2) a declaration of commitment of the entity applying for exemption from real estate tax under regional investment aid to cover at least 25% of the eligible costs with its own funds or external financing sources, excluding public financial means, which is Annex 2 to this resolution;

3) a declaration of commitment of the entity applying for exemption from real estate tax under regional investment aid to maintain the investment on the territory of Katowice City, which is Annex 3 to this resolution.

§ 7. Execution of the resolution shall be entrusted to the Mayor of Katowice City.

§ 8.1. The resolution shall come into force after 14 days from the date of its publication in the Official Journal of the Silesian Voivodeship.

2. The resolution is valid until 31.12.2026, except that the rights to exemption acquired while the resolution is in force, shall continue for the period set out therein.

Chairman of the Katowice City Council

Maciej Biskupski

Annex 1 to Resolution No LXXIV/1543/24
of the Katowice City Council
of 29 February 2024

Notification of intention to use regional investment aid

Application number (to be completed by Katowice City Hall)
1. Entity's name (business name) or the first and last name
2. Full address of the Entity's registered office or its place of residence and place of business
3. Phone number and fax number (<i>together with dialling code</i>)
4. Email address, website address
5. Name and surname, job position, telephone number and fax number of person in the entity who is responsible for matters related to this application and is authorised to contact Katowice City Hall (<i>power of attorney</i>)
6. Size of the entity ¹ (<i>choose the correct answer</i>) <input type="checkbox"/> micro entrepreneur <input type="checkbox"/> small entrepreneur <input type="checkbox"/> medium-sized entrepreneur <input type="checkbox"/> other entrepreneur

1 Within the meaning of Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty (OJ L 187 of 26 June 2014, as amended)

7. Legal form ² (fill in the correct code)
8. Classification of activities (Polish Classification of Activities) ³
9. Numbers: NIP [Taxpayer Identification Number]..... REGON [Business Identification Number]
10. The seven-digit identifier of the municipality in which the entity has its registered office or its place of residence, in accordance with the Ordinance of the Council of Ministers of 15 December 1998 on detailed rules for keeping, applying and making available of the national register of the official territorial division of the country and the related obligations of government administration bodies and local government units (<i>Journal of Laws of 1998, No 157, item. 1031, as amended</i>)
11. Bank account number, address and name of the bank where the entity has its bank account
12. Type of the initial investment (<i>within the meaning of the definition contained in § 3 (10) of the Ordinance of the Council of Ministers of 9 January 2015 on the conditions for granting exemptions from the real estate tax and the tax on means of transport constituting regional investment aid, aid for culture and heritage conservation, aid for sport infrastructure and multi-purpose recreational infrastructure, aid for local infrastructure, aid for regional airports and aid for ports (Journal of Laws of 2022, item 1387, as amended)</i>), b) detailed explanation of the nature of the initial investment;

-
- 2 Fill in the correct code: 1.A - state-owned enterprise; 1.B - one-person company of the State Treasury; 1.C - a company fully owned by the local government within the meaning of the provisions on municipal management; 1.D - a joint stock company or a limited liability company in relation to which the State Treasury, a local government entity, a state enterprise or a company fully owned by the State Treasury are entities which have powers such as, dominant entrepreneurs under the competition and consumer protection regulations 1.E – the entity of the public finance sector within the meaning of the provisions of the Act of 27 August 2000 on Public Finance (*Journal of Laws of 2023, item 1270, as amended*); 2 - an entrepreneur not belonging to the categories defined by codes 1.A to 1.E
- 3 Pursuant to the Ordinance of the Council of Ministers of 24 December 2007 on the Polish Classification of Activities (PCA) (*Journal of Laws of 2007, No 251, item 1885, as amended*).

c) an indication of the type of the costs eligible for aid (*referred to in § 6 of the Ordinance*)

d) the planned amount which the entity intends to incur after the date of notification

13.

a) Date of the planned commencement of investment....

b) Date of the planned completion

c) Location of the project (address, land registry number, plot number)....

14. Value of own contribution (*amount and percentage*) to initial investment costs

15. Employment situation on the date of submitting the application

16. Annexes:

- a declaration of commitment of an entity applying for exemption from real estate tax under regional investment aid to cover at least 25% of the eligible costs with its own funds or external financing sources, excluding public financial means, which is Annex 2 to this Resolution;
- a declaration of commitment of an entity applying for exemption from real estate tax under regional investment aid to maintain the investment in Katowice City, which is Annex 3 to this resolution;
- a building permit (*for the initial investment concerning construction or alteration of a real estate*);
- information and documents required to be submitted under the Act of 30 April 2004 on proceedings in public aid cases (Journal of Laws of 2023, item 702, i.e.), with regard to granting regional investment aid, which is in force on the day of notification.

.....
Date and signature of the taxpayer together with their name and official position

Annex 2 to the Resolution No LXXIV/1543/24

of Katowice City Council

from 29 February 2024

Declaration of an entity applying for exemption from real estate tax under regional investment aid about a commitment to cover at least 25% of the eligible costs from its own resources or from external financing sources, excluding public funds

I declare that

.....
/ Name of (company) the entity, or name and surname, Taxpayer Identification Number <NIP>, Business Identification Number <REGON> /

.....
/Full address of the entity's registered office or place of residence and place of business /

**I commit to cover at least 25% of the eligible costs from own resources
or external funding, excluding public funding*.**

.....
Date and signature of the taxpayer together with their name and official position

** Own funds or funds from external sources of funding are understood to be funds which were not obtained by the entity in connection with support from public funds.*

Annex 3 to the Resolution No LXXIV/1543/24
of Katowice City Council
from 29 February 2024

Declaration of the entity applying for real estate tax exemption under regional investment aid on the commitment to maintain the investment

I declare that

.....
Name of (company) the entity, or name and surname, Taxpayer Identification Number <NIP>, Business Identification Number <REGON>

.....
Full address of the entity's registered office or the place of residence and place of business

commits to maintain the investment in Katowice for at least..... years* after the day of its completion.

.....
Date and signature of the taxpayer together with their name and official position

** To be completed in accordance with the information contained in § 12(1)(3) of the Ordinance of the Council of Ministers of 9 January 2015 on the conditions for granting exemptions from the real estate tax and the tax on means of transport constituting regional investment aid, aid for culture and heritage conservation, aid for sport infrastructure and multi-purpose recreational infrastructure, aid for local infrastructure, aid for regional airports and aid for ports (Journal of Laws of 2022, item 1387, as amended).*