

Our Pocket of Europe

North
Sea

The Pomorskie Voivodship is 18.300 sq km large. The population totals 2.2 million, out of which 1.5 million live in 42 cities and towns. Gdańsk, with its 461,000 inhabitants, is the capital of the region.

The Pomorskie Voivodship is divided into 20 poviats. Other major towns here, apart from the Tricity, are: Słupsk, Tczew, Starogard Gdański, Wejherowo, Rumia, Chojnice, Kwidzyn, Malbork, Lębork, Kościerzyna, Pruszcz Gdański, Reda, Ustka, Kartuzi, Bytów.

Poland

Gdańsk, Sopot, Gdynia – three towns on the Bay of Gdańsk form the Tricity – a Polish metropolis

Słupsk

Lębork

Wejherowo

Kartuzi

Bytów

Kościerzyna

Człuchów

Chojnice

Starogard
Gdański

Pruszcz
Gdański

Tczew

Malbork

Sztum

Kwidzyn

Nowy Dwór
Gdański

Gdańsk

Sopot

Gdynia

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1. Basic Information

1.1 INTRODUCTION

► LOCATION

Pomorskie is one of 16 voivodeships in Poland, a country in Central-Eastern Europe, which since 1st May 2004 has been a European Union member state. The region is situated in the northern part of the country on the Baltic Sea coast. Its present shape results from the administrative reforms of 1st January 1999. The thus established Pomorskie is made up of the whole of the former Gdańskie voivodeship as well as significant parts of three other voivodeships. Due to these changes, a strong centre has been established on 18,293 sq km, i.e. 5.9% of Poland's territory. Almost 60% of Poland's coastline, i.e. 316 km is within Pomorskie. From the port of Ustka in the west, through Leba, Władysławowo, the Hel Peninsula, Gdynia, Gdańsk, Krynica Morska on the Vistula Bar up to the border with the Russian Federation, or more specifically, with the Kaliningrad Oblast in the east. It borders on four other voivodeships: Zachodnio-Pomorskie, Wielkopolskie, Kujawsko-Pomorskie and Warmińsko-Mazurskie.

The voivodeship's capital city, Gdańsk, is situated 1893 km from Barcelona in Spain, 1403 km from Nice in France, 981 km from Rotterdam in the Netherlands, 420 km from Helsingør in Denmark, 666 km from Bremen in Germany, 295 km from Kalmar in Sweden, 127 km from Kaliningrad in Russia, 433 km from Vilnius in Lithuania and 1223 km from Odessa in Ukraine. However, the initiatives of the regional self-government bring the countries and cities of Europe closer and make distances irrelevant. In 2004 the Regional Pomorskie Office was opened in Brussels, in the Scottish House, located very close to the European Commission building.

► POPULATION

The Pomeranian population is 2.2 million, which is about 5.8% of Poland's total. A significant majority – 1.5 million – lives in cities. Pomorskie is a region of comparatively dense population. 2007 statistics indicated that there were 120 people per 1 sq km. The average for Poland was 122 people. For every 100 people of working age there are 55 people of non-productive age. This is less than Poland's average, which is 56%. This means that the population of Pomerania is comparatively young. The region is also on the positive side of the population growth curve. Poland's average is – 0.15 per 1000 inhabitants. In Pomorskie the population growth in 2007 was + 2.5 per 1000 inhabitants.

► CITIES

There are 42 cities in the region. The biggest are: Gdańsk, Gdynia and Sopot, which, due to their proximity to each other, form the so-called Tricity conurbation, with a population of 755,700, then we have Słupsk with the population of 98,700 people, next the so-called little Tricity made up of Wejherowo, Reda, Rumia with the population of 107,000. Some other



large cities are: Tczew (60,100), Starogard Gdański (48,900), Chojnice (39,400), Malbork (40,100), Kwidzyn (37,400), Łębork (36,900), Kościerzyna (23,200) and Pruszcz Gdański (22,800).

1.2 HISTORY

With its good location the region became long ago wealthy from the sea, its fertile soil and the amber and trade routes. The gothic castle route is evidence of the presence of the Knight Orders of The Teutonic Order and The Joannit Order, while waterworks constructions are the legacy of Mennonite immigrants from the Netherlands.

Merchants from all over Europe used to come to the region. The thousand years old city of Gdańsk has always been the most dynamic centre, and was once the main Hanza Union port and one of the richest cities in Europe. It was famous for the August Fair organized to commemorate the patron of the Dominican Order, who arrived in Gdańsk in 1227. The August Fair used to be a festival of merchants and craftsmen where some 400 ships would dock in port and deals were made in many languages. The fair tradition has survived to this day.

The sixteenth and seventeenth centuries were the period of Gdańsk's greatest glory. During the Reformation the city provided shelter for religious dissidents and became a symbol of tolerance. Gdańsk attracted outstanding architects, painters and sculptors who transformed the city into an important centre of culture and art. The Main City Hall was rebuilt and the Green Gate building was refurbished to provide a residence for Polish Kings during their visits to the city. The Renaissance High Gate was erected as part of the fortifications of the city and the facade of Artus Court was transformed (the place where the richest citizens used to meet). The city's decline occurred during the time of Poland's partition, when Gdańsk became a Prussian city (in 1871 it became a German city). In 1919, the Treaty of Versailles established the Gdańsk Free City Zone. Gdańsk was only returned to Poland after the Second World War. Today the city is a part of a large conurbation called the Tricity consisting of Gdańsk, Sopot and Gdynia. As early as the sixteenth century Sopot had become a popular summer resort for Gdańsk's richest citizens. Over the following years it developed into a famous European spa and in 1901 it received city rights. Gdynia is a port city which developed between the First and Second World Wars. It received city rights in 1926, and by 1938 it had become the premier port in Europe.

At present the Tricity is one of major centers of national economic development. In line with its long tradition of openness it is also an important centre for the development of co-operation in and around the Baltic Sea area. It is in Gdańsk where the most important participants of Baltic co-operation have their offices.

► CLIMATE

The climate in Poland is temperate, shifting between maritime and continental. This means that the weather can be very changeable and the seasons may also vary. Pomerania is situated mainly in the maritime climate zone, which in comparison to inland areas has smaller daily temperature ranges, lower temperatures during summer, higher temperatures during winter, and a higher incidence of windy and stormy weather, with local land and sea breezes. In addition, there are more cloudy days than in other regions, and there are fewer snowy or frosty days. In the warmest months (July, August) the average temperature is 19.6°C (67°F), and in the coldest (January, February) -1.4°C (30°F). The most extreme temperatures are 31.7°C (89°F) in summer and -16°C (3.2°F) in winter. The total annual rainfall is between 490 mm (Gdańsk) and 746 mm (Łeba). The average wind velocity is 4.4 m/s.

► LOCATION – THE REGION'S ADVANTAGE

Pomorskie's basic advantage is its direct access to the sea. As a result the region has been and still is Poland's window to the outside world. The location has had a natural impact on development of the port environment; there are large sea ports as well as smaller fishing and passenger ports. Due to its location in Europe the region is criss-crossed by international transport routes and this transit location ensures the region's participation in international cooperation and trade. The above-mentioned aspects have had an impact on business diversity and have positively transformed the economy. Yet another advantage is the strong potential for agriculture, mainly in the Żuławy area. With its wide geographical variety (rivers, 450 lakes, post-glacial hills, including Wieżyca 329 m above sea level, 36% of the region being forested), Pomorskie is also a region with high tourist attraction potential.

1.3 ADMINISTRATIVE SYSTEM

The Polish administrative system operates on three self-government tiers: voivodeship, powiat and gmina. The representatives are elected every four years. The Pomorskie Voivodeship is divided into 16 rural powiats, 4 urban powiats (powiat cities) and 123 gminas (including 81 rural gminas, 25 urban gminas and 17 mixed gminas). Within the voivodeship there are 42 cities and 2993 villages.

► VOIVODESHIP

This is the highest self-government tier. The law-making body is a regional parliament (sejmik) with 33 elected members, including one chairperson. The executive body, The Voivodeship Board, is elected by the regional parliament. The Voivodeship Marshall heads the Board. The voivodeship self-government's remit is to create, co-ordinate and provide a good environment for regional development. Daily tasks are the co-ordination of public transport, financing a part of the health system and the largest cultural facilities. One of the crucial challenges is co-ordinating activities connected with the absorption and implementation of the European Funds for regions.

The national government is represented by a Voivod, who heads the regional Voivodeship Office. The Voivod is a legal watchdog and may veto the self-government's decisions if they are in conflict with the law or the state's interest.

► POWIATS

Powiats are the second tier of local self-government. There are rural powiats and powiat cities. The decision making body is a powiat council and a starosta is an executive officer. It is a particular self-government tier as it performs some of its responsibilities on behalf of the state administration. The powiat is in charge of construction supervision, veterinarian supervision, and it is at this level that local police and fire brigade operational activity is co-ordinated.

► GMINAS

The gminas form the smallest local self-government tier. Gminas may be rural, urban or mixed. The gmina council is a decision-making body. Gmina's mayor, who may be called a 'prezydent', 'burmistrz' or 'wójt' – depending on the gmina's size and character – is an executive officer. Gminas make decisions on spatial development, defining what kind of business may be developed at a particular site. Gminas also have tools to create economic policy, such as the introduction of local land and property tax rates, exemptions and allowances.

2. Economy

2.1 TRANSPORT INFRASTRUCTURE

► SEA PORTS

Ports in Gdańsk and Gdynia are the largest load centres on the Polish coast and in the southern part of the Baltic Sea. Due to large investments projects, the ports are the fastest growing and the most dynamic of all Baltic ports. In the few years' time, the ports are standing great chance to become the major load centres and distribution hubs for Central and Eastern Europe. It is estimated that the port's capacity in Gdynia and Gdańsk will amount to 7 million containers a year.

The Port of Gdańsk is divided into two areas of naturally diversified operational parameters: the Inner Port situated along the Vistula estuary and the Northern Port with a direct access to the Gulf of Gdańsk, which provides conditions conducive to servicing the largest vessels that can enter the Baltic Sea.

The Inner Port consists of a container terminal, a base and a terminal for ferries and Ro/Ro vessels, handling facilities for passenger cars, citrus fruit, liquid and granulated sulphur and phosphorites. The other quays are of universal character and are suited to the handling of conventional general cargo and bulks. The Northern Port is the site of state-of-the-art handling facilities for energetic raw materials: liquefied fuels and coal.

The port's warehousing area is 106,300 sq m and its open space storage area is 548,000 sq m. Its handling capacity is over 55 million tons. The facility is well prepared for accommodating large vessels. The Inner Port can accommodate vessels of up to 10.2 m draught, and the Northern Port can accommodate vessels of up to 16,5 m draught. Practically all types of cargo can be handled, from bulk cargoes, such as coal, coke, aggregates, fertilisers, metal ores and grains to all general cargoes. A special service provided by the port deals with new vehicles in the Duty Free Zone. In 2006 22.4 million tons were handled. The most important cargoes were liquid fuels - 12.9 million tons were handled constituting 58% of all volume handled. The same year 78 364 of 20" containers were handled, thereby breaking another record.

Containers are, however, the domain of the Port of Gdynia which is smaller than the Port of Gdańsk and can accommodate vessels of up to 14 m draught. The port's warehousing area is 230,000 sq m. and its open space storage area is 400,000 sq m. In 2006 461,170 containers and 14.2 million tons of cargo were handled.

Gdynia Port is a market leader in handling passenger ships and is also a ro-ro reloading centre, including ferry transport. In 2006 460, 231 passengers were handled.

In the neighbourhood of the two container terminals (Baltic Container Terminal and Hutchison Port Holdings) and a ferry terminal, on the area of 30 ha, a new Logistics Distribution Centre with access to main railway connection is planned. Its aim is to offer a full range of logistics services related to international transport of cargo and additionally to the domestic trade.

The geographical location of the ports of Gdańsk and Gdynia make them an ideal place for distribution and logistic centres in the Baltic Sea region and in Central and Eastern Europe. The ports are an important part of the transport chain linking Nordic countries with South Europe, particularly with the Adriatic and Black Sea regions.

In addition to these two large ports, the region has many smaller ones in Ustka, Łeba, Władysławowo, Jastarnia, Hel, Puck, as well as two ports in Krynica Morska. These are mainly

fishing and passenger ferry ports. In 2004, a Local Centre For First Sale Fish Stock Market was established in Ustka. The company operates on-line. In the future the stock market will provide services for fishermen from other countries, such as Latvia, Lithuania, Sweden and Denmark.

► AIRPORTS

Gdańsk Lech Walesa Airport is one of the four main international Polish airports. Its position is associated with a well-developed network of domestic and international transport connections provided in response to the growing demand for business and tourist travel.

The airport in Rebiechowo is located a mere 10 km from the centre of Gdańsk, about the same distance from the centre of Sopot and 23 km from the centre of Gdynia. The continually expanding road system connecting the airport with the city centres allows drivers to cover the distances in about 15-20 minutes. The close vicinity of the Tri-city by-pass and junctions with national roads no. 1, 6 and 7 facilitates access from the areas outside the Tri-city. The convenient location of the airport makes it easy for travellers and cargo carriers to move from air to road, and also to the railway network and seaports. Gdańsk Lech Walesa Airport has its own railway siding which can be used for handling large shipments dispatched by air.

The growing volume of passengers who use the Gdańsk Lech Walesa Airport annually results from both the availability of attractive and numerous aviation services and from the business and tourist activity in the region. In 1991, the airport handled over 78,000 passengers and in 2006 over 1.25 million passengers.

Gdańsk Terminal operates cargo shipments to Warsaw, Berlin, Frankfurt, Hamburg, Copenhagen, Budapest, Praha and South Sweden. In 2006 4.0 million tons of cargo passed through the airport.

► ROADS

Pomorskie is located at the crossroads of European transport routes. The main strategic objective of the regional government is to strengthen the position of the region as an international transport junction mainly by investing in modernising the transport system. Construction of the A-1 motorway will be crucial to realise this ambition. The motorway shall link Poland's South and North, thus improving the competitiveness of the ports of Gdańsk and Gdynia and opening opportunities for local businesses. The route is part of the VI Corridor of the European Union's TransEuropean Transport Network.

Another road of great importance for the development of Pomorskie is the Via Hanseatica which was designed as an express road going from northern Germany, along the Baltic coastline, to Kaliningrad and further on to other Baltic States. The construction is presently in progress. The route is known as Corridor IA - a branch of I Corridor of the European Union's TransEuropean Transport Network. The region is cut with international roads of key importance— e.g. Poland's national road no. 6 (E-28) from Gdańsk through Słupsk to Szczecin and further on to Berlin (a part of Via Hanseatica), national road no. 7 (E-77), which goes from Gdańsk to Warszawa and Kraków and then to the border with the Czech Republic and Slovakia. And finally national road no. 1 (E-75) which goes through Toruń, Łódź and Katowice to the Czech Republic, and leaves Bydgoszcz as road no 5 travelling through Poznań and Wrocław to Germany.

The regional authorities are modernising roads in Gdańsk and Gdynia and improving the road system at the crossroads of the most important roads (A1 and Via Hanseatica), in order to improve access to the ports.

Scheduled bus routes are well developed with the routes leading to almost all major Polish cities and the biggest European cities, such as London, Paris, Amsterdam, Hamburg, Bremen and Bremenhaven and many others.



► RAILROADS

The railroad connections in the region provide a very convenient way for transportation of goods, which have arrived to or will leave Poland by sea. In total, there are 1350 km of railroad in use in the Pomorskie voivodeship. Besides local railroad connections, there are four important international railroad routes - from Gdańsk through Szczecin to the border with Germany, from Gdańsk through Warszawa and Kraków to the border with the Czech Republic and Slovakia, from Gdańsk through Bydgoszcz, Łódź and Katowice to Poland's western and south borders and from Gdańsk, through Olsztyn to Kaliningrad or through Białystok to Belarus. Direct railway lines link the Tri-city with Berlin, Prague and Kaliningrad.

2.2 INDUSTRY

► IN FIGURES

There are 231,168 enterprises registered in Pomorskie (221,100 in the private sector but only 10 068 in the public sector). The private sector constitutes 95% of the total number of enterprises in the region. As many as 27,333 companies are in the manufacturing business, including only 82 state owned companies. The enterprise net profit for 2006 amounted to PLN 3,172.7 million (about € 834.9 million). In 2006 the manufacturing companies in the region achieved a net financial result of PLN 1,316.3 million (about € 346.4 million); 81.1% of companies from this

sector were profitable. Transport, storage and telecommunication companies' net financial result was PLN 205.9 million (€ 54.2 million) – 74.6% of them were profitable. Construction businesses are also doing well with net financial result of PLN 98.2 million (€ 25.8 million). Over 90.4% of companies in the sector declared a net profit for 2006.

► BRANCHES OF INDUSTRY

The Pomeranian economy is greatly diversified embracing almost all branches of industry with shipbuilding, construction, food industry and the hi-tech sector.

The biggest enterprise in the region is Lotos SA Group (GL), owner of Gdańsk's refinery. After mergers with the three refineries from the south of Poland (Jasło, Czechowice and Nafty Glimar) and the mining company Petrobaltic, GL became a very significant player on the Polish market, second to the giant PKN Orlen. In 2005 the Group was privatized through the stock exchange.

One important sector, particular to the region, is the maritime industry. Apart from, the seaports described above, the shipyard industry is of great importance. The shipyards with the highest production are Gdynia Shipyard Group and Northern Shipyard in Gdańsk. Gdynia Shipyard specializes in building container ships, ships for vehicle and bulk cargo transport. It's orderbook is the biggest in Europe (13th place in the world). The Northern Shipyard builds mainly small container ships, fishery ships and off shore facilities. The biggest shipyard is Remontowa Shipyard, a leading player on the world market, specializes in ship repairs and conversions, design and construction of new ships, offshore units and steel structures. Besides these large companies, there are many smaller ones operating in the region which build both economic and luxury yachts and boats. The majority of these boats are exported.

There are many construction companies operating in the region, which perform a variety of jobs: they build roads, bridges, manufacturing halls, quays, offices and residential buildings. Many companies also work in other parts of Poland and abroad (such is the case of Polnord, Skanska, Hydrobudowa, Hossa). As far as revenues are concerned, this sector is rated third in the voivodeship, after the petrochemical and shipyard industry.

Another very strong sector is the food industry with beverages (Nata), alcohol (Destylarnia Sobieski) frozen food (Dr.Oetker Polska), meat processing (Prime Food) and fish processing. Pomeranian companies are leaders in fish processing with many successful companies, such as Wilbo, Almar, Big Fish, Łosoś, Proryb, Rieber Foods Polska and Seko.

In the hi-tech sector the Gdańsk company DGT is a leader in electronics and telecommunication. It is a supplier of comprehensive telecommunication and IT solutions (the company supplies telephone exchange units for the Polish army in Iraq). Another market leader is Vector, a company manufacturing communication systems with the customer base in the United Kingdom, the Netherlands, Switzerland and Russia. The biggest Polish IT company, Prokom Software, which has computerised and introduced IT solutions to many Polish public institutions and both Polish and foreign enterprises. There is also Young Digital Planet from Gdańsk whose education software is much appreciated on the IT worldwide market. In the very heart of the voivodeship, in Gdańsk, there is Research Centre for Central and Eastern Europe established by the American company Intel Technology and research facility of Indian company Zensar Technologies.

One well-proven model in the voivodeship is the establishing of centres of technology transfer and science and technology parks with the support of regional authorities. They create optimal

conditions for the implementation of projects based on high technologies, especially in the fields of biotechnology and environmental protection, computer sciences, and industrial design.

In the Pomorskie region, there are two science and technology parks: Gdańsk Science and Technology Park (located in the Pomeranian Special Economic Zone) and Pomeranian Science and Technology Park.

Gdańsk Science and Technology Park

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► COMPARISONS WITH THE NATIONAL AVERAGE

Pomorskie is rated very highly on national business rankings. Take the first indicator -value added per employee - the Pomorskie voivodeship is ranked second amongst 16 voivodeships. Secondly, Pomeranian enterprises are rated third for dynamic revenue growth. Next, it is the fourth largest region in terms of earnings and is also fourth for export value (it contributes 10% of the total volume of Poland's export). The biggest export market is Germany (27.4%), UK (11.2%), Sweden (8.7%) and the Netherlands (8.4%). For many years the best Pomeranian exporters have been: Jabil Circuit Poland/ Jabil Assembly Poland in Kwidzyn, Lotos Group, International Paper Kwidzyn, Gdańsk Renovation Shipyard and a china manufacturer, Lubiana. For GDP per capita Pomorskie is rated fifth, and for total value of the domestic product it is rated seventh (it constitutes 5.7%). It is in the sixth place for the sold industrial production.

Pomeranian companies, or rather their products, were ranked among the most expensive Polish trademarks by the national daily newspaper Rzeczpospolita and by Ernst & Young and AC Nielsen. 19 products from Lotos Group were rated amongst the 50 best and most expensive trademarks. The trademark's value was estimated at € 51.25 million. The trademark Reserved – cloths from Gdańsk enterprise LPP – was ranked 36 (the trademark's value was estimated at € 29.1 million).

2.3 TOURISM

► TOURIST FACILITIES

Pomorskie is one of the most popular Polish tourist destinations due to its natural history, beautiful landscapes, historical monuments and modern facilities.

Pomorskie offers a continually growing number of hotels, spas with state-of-the-art tourist base and recreation and sport centres. Here we have over 800 facilities which fall into the category

of hotel, pension-hotels or vacation resorts. In addition, tourists and holidaymakers may find accommodation in agro-tourist farms, which are growing in popularity.

Every year the region is visited by many tourists and their number is growing all the time. In 2006 the number of tourists exceeded 5 million.

► LANDSCAPE VALUES

The most popular area in the region is the coastal zone. Along the entire coastline there are holiday resorts with beautiful sandy beaches all the way from Ustka in the West, through Leba, Rowy, Jastrzębia Góra, Władysławowo and Jastarnia, Jurata, Hel to Krynica Morska in the East. Sopot is a spa of international recognition with the longest wooden pier in Poland (512 m) and the 'Forest Opera' where each August an international song festival is held. Two places of special interest for nature lovers are: Słowiński National Park (UNESCO Biosphere Reserve) with the biggest walking sand dunes in Central Europe and 'Bird Paradise' the biggest birds habitat. In the middle of the region there are large forests and 450 lakes ideal for recreation. One attractive recreational resort is the forest area Bory Tucholskie which has the clean lakes Wdzydze and Charzykowskie and interesting canoe routes on the Brda and Wda rivers. Agro-tourism is growing in popularity in the region, which helps mobilise local communities in rural areas. Small B&Bs and rooms for rent are growing in number. Not only do they provide places to stay, but also enable visitors to indulge in such activities as fishing, horse riding, wicker basket making, clay pot making and bread baking.

► CULTURE VALUES

Pomorskie is famous for its cultural heritage. The Old City in Gdańsk is a beautiful place with St Mary's Basilica, the biggest brick church in Europe. 60 km away from Gdańsk, there is a city called Malbork with its famous Teutonic Knights castle, which is the biggest European stronghold. There are also Teutonic castles in Gniew, Kwidzyn and Czluchów. These are monumentally impressive strongholds with a marked presence in the region. They help in maintaining the tradition of Middle Age Knighthood. Knight Brotherhoods compete with each other in offering exciting tourist events. Pomerania is also famous for its many historical churches and monasteries as well as hundreds of well-preserved mansion houses and small palaces.

Why do so many tourists arrive in the Pomorskie? There is a variety of things to see and do. There is an enormous amber collection in the Museum of Archaeology in Gdańsk and an annual Amber Finding World Competition organised in August at the Vistula Bar. One can also visit the biggest European open-air fair event - St Dominic Fair (August) or visit the National Museum in Gdańsk to see the famous 'Doomsday' painted by Hans Memling in the period 1467-1471. Another interesting thing to see is an old mound hill cemetery (1st - 3rd centuries) located in the village of Wesiory. They can also catch cod on open sea fishing trips, watch a re-enactment of the siege of Malbork castle or take a walk in Warcino, where the 'Iron Chancellor', Otto von Bismarck once used to live.

2.4 LABOUR MARKET

There are at least three reasons why the labour market in the Pomorskie region is a great asset for the prospective investor. Firstly, the population is well educated. Secondly, there is a broad differentiation in education and therefore it is easy to find people to employ for various jobs.

Thirdly, jobs are still in deficit, resulting in big supply of labour force and reasonable wages level.

► UNEMPLOYMENT

The unemployment rate has fallen down sharply over the last period from 19,3% in 2006 to about 12.9% in 2007. It is still, however, above the national average of 12.4%. The unemployment rate across the region varies dramatically from area to area. In big cities such as the Tricity unemployment is comparatively low. In June 2007 the unemployment rate in Gdynia was 4.5%, in Sopot 3.8% and in Gdańsk 4.7%. These figures are well below the national average. In sub regions, however, the things are different. In Nowodworski Powiat the rate was 29.5%, in Sztumski Powiat 24.4%, and in Bytowski Powiat it was 27.6%.

Unfortunately, the areas with extremely high unemployment have had to pay a very high price for the transformation in Poland's economy. During the communist period industrial plants were not established in areas with good soil instead the focus was put on huge state owned farms which afterwards have not survived in the free market economy. One hope for these areas is that local governments will get involved and make a full use of the advantages available to them as a result of Poland's accession to the EU. Local authorities, are improving local infrastructure with EU funds (roads, wastewater treatment plants) in order to attract new investors.

There is no one single group most affected by unemployment. Young people below 25 make up 15.2% of all the unemployed, people between 25 and 34 constitute 25.6%, between 35 and 44 – 21.3%, and between 45 and 54 – 29.2%. The group with the lowest unemployment is people over 55 year old (8.7%). They enjoy special employment protection under Poland's Labour Code and have the right to early retirement. Unemployment is highest amongst the least educated people (with only elementary or basic vocational education – 37.7% of all the unemployed). People with a university education constitute only 3.4% of all the unemployed. Unemployment is higher amongst women.

2.5 EDUCATION

► SYSTEM OF EDUCATION

Education in Poland is publicly or privately available at all possible levels. Compulsory education begins with a so-called 0 grade for 6 years old children, which can be organised in schools or in kindergartens. Then children go to primary school for 6 years. The second level is junior high school where pupils attend for three years. After graduation from junior high school pupils may choose high school. There are many possibilities: 3 years at college or 3 years at a profiled college (arts, economics, etc.), 4-5 years at technical college (professional studies; in addition to final college exams graduates receive a technology diploma in their chosen subject) or 2-3 years at vocational schools. In the region there are also many educational facilities where young people may continue education after these three basic levels, i.e. post-graduate schools.

There are many universities to choose from. The most popular subjects are management, finance and banking, law, social sciences and philologies (English, German, Roman – French, Italian and Spanish, Russian and Scandinavian). The most popular engineering subjects are electronics, IT, telecommunications, chemistry, electro-technology and automatics and architecture.

There are educational facilities which provide bilingual teaching, including kindergartens, primary schools and high schools. English primary schools and kindergartens are private which means that there is a fee to be paid. The selection of languages is wider in high schools. You can choose an English school (English Private High School in Łębork or High School no. 3 in Gdynia), a French school (High School no. 2 in Gdynia), a German school (High School no. 2 in Gdańsk), a Spanish school (High School no. 15 in Gdańsk).

Adresses – see page 46

In Sopot there is also a school for foreigners where they can learn Polish (Sopot Polish Language School for Foreigners).

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► IN FIGURES

Pomorskie has the second highest number of people with a university diploma in Poland. The Pomeranian community is well educated and with such varied educational institutions the area is educationally highly differentiated. The prospective investor will find here all required specialists – managers, lawyers, economists, communication engineers, maritime transport engineers, as well as plant and machine operators and assemblers.

The biggest university is Gdańsk University (29,000 students) followed by Gdańsk University of Technology (18,450 students) and The Maritime Academy in Gdynia (6,870 students).

The recent national census shows that the Pomorskie community gives a high priority to education. Since the previous census of 2002 there has been a significant growth in those with more than just an elementary education. In 2002 this group made up 59% of the population and in 2006 69.1%. There are many schools which train students to become qualified workers in a variety of specialisation - fitters, electricians, welders, mechanics, etc.

Foreign language learning is popular in the region. Pupils at both elementary and secondary schools can learn two foreign languages. Furthermore in recent years a network of language schools has developed. In the Tricity there are some hundred such schools. More than 80% of all upper secondary students learn English while 75.6% learn German.

2.6 FOREIGN INVESTMENTS

► COMPARISONS WITH THE REST OF POLAND

Since the beginning of the transformation in Poland's economy, foreign capital has invested more than 70 billion USD in Poland. This has paid for over 2,700 investment projects, including around 176 in Pomorskie with a total value of around 3 billion USD. We are ranked sixth for the number of direct foreign investments with a 5.4% share. There are also over 3,000 small and medium size enterprises with foreign share capital. There are well-known European and American companies operating in the Pomorskie voivodeship. Two good examples of big 'greenfield' investments are Jabil Circuit Poland (former Philips Consumer Electronics Industries Poland) in Kwidzyn and Flextronics International Poland in Tczew. However the undisputed leader for capital involvement is American International Paper, which bought a paper mill plant in Kwidzyn for over 320 million USD. Lufthansa Systems has established in Gdańsk a centre for remote management, employing a team of 100 IT experts. The centre provides services for the biggest airlines, such as Lufthansa and British Airways.

Though the list of investments is pretty long, some projects are worth mentioning here: CC HBC (food industry), Michael Leier (non-metal products), Saint-Gobain (construction materials), Hydro Central Europe (textile industry), General Electric Corporation (financial sector), Kappa Packaging (paper industry), Nestle (food industry), Farm Frites BV (food industry), Dr Oetker (food industry), Nordea Bank (financial sector), GE Money Bank (financial sector), Auchan Polska (retail trade), Metro Group AG (retail trade), International Container Terminal Services INC (sea transport), Netia Telecom (telecommunication), Intel Technology and Zensar Technologies (IT sector).

► THE ORIGIN OF CAPITAL

American capital is involved in the largest investment projects. Two examples which have already been mentioned are Flextronics in Tczew which manufactures electronics and the paper company International Paper Kwidzyn. Yet another is Intel Technology in the IT sector, and another is Cargill manufacturing animal food. GE Group represents the financial sector. German capital is also visible in the region, mainly in the food industry, furniture manufacturing, retail trade and in newspaper publishing. It is also involved in the insurance sector - Ergo Hestia. The French invest mainly in municipal water supply, heating, energy supply, and retail trade. In the region there is also a well-known Nordic financial Group, Nordea. Nordic capital has invested also in the automobile industry (Skania Kapena manufacturing buses) and the construction (Skanska road renovation and building). Dutch investors are also well visible. Besides a packaging plant Expac and another food industry plant - Farm Frites BV have been established. A shoe manufacturer, Gino Rossi in Słupsk, represents Italian capital. British capital has invested in medium duty transmissions factory in Tczew (Eaton Truck Components Europe).

3. Business Environment

3.1 BANKS AND FINANCIAL INSTITUTIONS

Banks provide a full range of banking services, from retail banking to corporate banking. All banks have specialised units for corporate support. The banks operate traditionally, but e-banking is also widely available. The currency in Poland is the złoty (PLN), but companies may bank in any currency. The banks with the most developed branch networks are: PKO BP, Pekao SA (Italian capital, UniCredito Italiano S.p.A.), Bank Millennium (Portuguese capital, Banco Comercial Portugues) and BPH (Austrian capital, Bank Austria Creditanstalt AG). The branch network of ING Bank Śląski is also growing (ING Group from the Netherlands), AIG Bank Polska (American capital, American International Group, Inc.), Raiffeisen Bank Polska (Austrian capital, Raiffeisen Zentralbank Österreich AG), Bank Zachodni WBK (Irish capital, AIB European Investments Limited), BRE Bank (German capital, Commerzbank) and Deutsche Bank Polska (German capital, Deutsche Bank Group). Two world famous and highly reputable financial institutions have established their head offices in the region. These are the American GE Money Bank (GE Capital Corporation) and Nordic Nordea Bank Polska (Nordea Group).

The ATM network is also well developed.

3.2 REAL ESTATE MARKET

The most modern office buildings are located in the Tri-city. In Gdynia the biggest and most modern office buildings are: Centrum Kwiatkowskiego (3,200 sq m), Centrum Biurowe Hossa (9,500 sq m), Alfa Plaza Business Centre (13,300 sq m). Slightly older facilities are: Centrum Morska (4,900 sq m) and the Baltic Business Centre (14,000 sq m).

The biggest office buildings in Gdańsk are: 'Zieleniak' Gdańsk Centrum (11,000 sq m) and Organika Trade (13,000 sq m). Smaller but more modern ones are Centrum Allcon Dmowskiego (4,000 sq m), Centromor (5,500 sq m), Allcon @ park (10,000 sq m), Sadowa Business Park (6,200 sq m) and Vigo (7,000 sq m). There are 2 big office parks under construction i.e. Łużycka Office Park - a complex of five A-class office buildings. Floor areas of each building will amount to ca 4.350 sq m. The over ground office space will be ca 30.000 sqm, together with the underground space it will amount to ca 42.000 sq m.

'The Arkonska Business Park' consists of 5 buildings with a total rentable area of 25 000 sq m. There is an office area of 5 000 sq m in each building.

There are significantly fewer new office buildings in other parts of the region. Very often companies with their own facilities rent out parts of their space in order to save money.

The prices for rental space depend on quality and location. In modern office buildings the price may vary between € 13 and 16 per sq m; in older facilities the price may vary from € 10 to 13 per sq m.

There is no problem whatsoever with buying or renting an apartment.

The purchase price depends on location and quality. It also depends if the apartment is new or on the second hand housing market. The price range is very wide. The average price is PLN 6000-8000 (€ 1579 - 2105) per sq m. Big, luxury apartments are significantly more expensive and the price may well go up to around PLN 10000 - 15000 (€ 2631 - 3947) per sq m. On the second hand housing market a square metre may cost PLN 5000 - 7000 (€ 1316 - 1842).

The price of renting an apartment depends on its quality. The average monthly rent amounts to PLN 1000 - 2000 (€ 263 - 526).

There are many real estate agencies that help with searching for available office and housing space as well as houses for sale and lots for development. The standard commission amounts to 2 - 3% of the transaction value.

3.3 TELECOMMUNICATION AND POSTAL SERVICES

The telecommunication network is well developed, with the main operators being Telekomunikacja Polska S.A., Netia Telekom, Tele 2, Dialog and UPC. The telecommunication companies offer comprehensive services for both individual and corporate customers. In the service package there are standard telephone services, data transfer using the ISDN system, Internet access and broadband.

Mobile telephone services are also well developed with many operators such as PTK Centertel – Orange, Era GSM, Plus GSM, Play, as well as Mobile Virtual Network Operators 'Heyah' and 'Sami Swoi'.

With the growing number of operators and thus growing competition, prices are going down every year. In the period 2004-2006 prices went down by as much as 50%. At the beginning of 2007 the average price for one minute call was ca. PLN 0,60 – 0,70 (€ 0,16 – 0,18), for SMS – PLN 0,12 – 0,20 (€ 0,03 – 0,05) and for MMS – PLN 0,20 – 0,50 (€ 0,05 – 0,13). All operators offers special plans and tariffs for corporate customers.

The post office offers a wide range of standard services as well as services tailored to the needs of individual companies, such as standing orders or direct mailing. Post office working hours begin early in the morning (7-8 a.m.) and last until afternoon or evening (4-8 p.m.). Post offices in big cities usually stay open until the late hours. In Gdańsk, Gdynia and Słupsk there are post offices open 24 hours a day. In the Pomorskie region, as well as all over Poland, courier services are provided by many companies. In Pomorskie alone there are 20 big branches of courier companies, including multinational companies such as: DHL Worldwide Express, TNT Express Worldwide and UPS Worldwide. With the developed network you can send your mail from the Pomorskie region to any part of the world.

3.4 UTILITY PROVIDERS

Electricity in the region is provided by the national system and local sources. The regional energy producers are a water pump energy storage plant in Żarnowiec, in the region's northern part, and an energy plant, Wybrzeże, in Gdańsk (French capital), which generates electricity and heat. Within the region energy from renewable sources is also being generated (water, wind and bio-mass). In the near future two big wind energy plants are planned. Electricity is distributed by the biggest Polish operator – 'Energia-Operator SA' – with three local branches in Gdańsk, Słupsk and Elbląg.

Pomeranian Gas Company is a gas distributor with many smaller branches.

In the region there is a well developed network of local companies supplying central heating, water and treating waste water. They operate in every gmina and city. The majority of these companies belong to gminas; they are, however, often privatised nowadays. The water-sewage company in Gdańsk, Saur Neptun Gdańsk, is owned by French investors while the heating supplier in Gdańsk and Tczew belongs to German owners.

4. Useful Information

4.1 POLISH CALENDAR

In Poland there are 11 non-working days each year due to national and religious holidays. The most important holidays are: Christmas (25th and 26th December), New Year (1st January), Easter (two free days: Sunday and Monday in March or April – a movable holiday), Corpus Christi (one free day in June - a movable holiday), All Saints Day (1st November), Independence Day (11th November), Constitution Day (3rd May), Labour Day (1st May) and Polish Army Day (15th August).

Daylight Saving Time begins in Poland on the last Sunday in March and lasts until the last Sunday in October. On the last Sunday in March, East European wintertime ceases to be valid and central European summer time comes into force. The clocks are changed at night between 2 and 3 a.m. On the last Sunday in October, central European summer time ceases to be valid. The clocks are changed at night between 2 and 3 a.m.

4.2 IN OFFICES AND IN SHOPS

The working day in local, central and company offices is eight hours from 8-9 a.m. until 4-5 p.m. In offices, especially ones providing customer service, there is usually one day a week with longer working hours.

Service companies are usually open until 7 p.m. When the service is to be provided at the customer's home it can be done in the evening. Such companies also work on Saturdays, usually until 2-3 p.m.

Shop working hours vary; supermarkets and hypermarkets are open longest. They are located in the suburbs and in the city centre. Most often they are open until 9-10 p.m. on weekdays and for 2-3 hours less at weekends. Basic shopping can be done in smaller grocery shops which close at 7 p.m. or later. In bigger cities there are also grocery shops which are open 24 hours a day.

4.3 HEALTH CARE

People covered by social health insurance are entitled to free health care. European Union citizens holding an E-111 form are entitled to free health care. The form has to be issued in their home country on the basis of a European Health Insurance Card. Entitled persons who temporarily stay in Poland have access to the following health services:

- primary health care,
- ambulatory specialist care,
- hospitalisation,
- dental services,
- rescue services and medical transport.

A list of free medical treatments and addresses of public health care centres is available in:

Pomeranian NFZ Voivodeship Office

www.nfz-Gdańsk.pl

148 Marynarki Polskiej St.

80-865 Gdańsk

Phone: +48 (0) 58 75 12 500

69 Podwale Staromiejskie St.

80-844 Gdańsk

Phone: +48 (0) 58 321 86 98

If you are not entitled to free medical treatment you will have to cover all the costs of any treatment yourself. Each public health centre has its price list as well as private health centres and clinics. The standard price for a primary care visit is € 12 - 25. Prices for surgery and longer treatments are settled individually per case.

The Voivodeship emergency rescue telephone number is 999 and 112 from mobile phones.

4.4 LOCAL TRANSPORT

Buses and commuter-trains are the fastest and easiest means of transport in the Pomorskie region. There are bus routes between cities and villages in the region. The fares are from around PLN 2 for travel up to 5 km to around PLN 17 for travel up to 150 km. Monthly and weekly tickets are also available.

City commuter-train (SKM) links the Tri-city and the biggest cities in the region, from Łębork (some routes start in Słupsk) in the North-West to Tczew in the South. The train fares range from PLN 2,20 for the shortest journey (up to 6 km) to about PLN 19 for a journey up to 200 km. Daily, weekly, monthly and quarterly tickets are also available. Discounts are offered for students. The trains run in the peak hours every sixth minute on working days and every twentieth minute at weekends.

Trains also link the bigger cities in the region. The fares are similar to SKM prices.

Journeys in the Tri-city are easiest by city bus. In Gdańsk trams and in Gdynia trolley-buses are also a good option. A full price ticket is between PLN 2 and 3.

5. Business Legal Environment

5.1 GENERAL INFORMATION

► LEGAL BACKGROUND

The most important acts of law regulating the business environment in Poland are: Act of 15th September 2000, Company Code, Civil Code – in particular, the provisions of articles 860-875 and the Act on business freedom of 2nd July 2004. The act regulates all issues connected with running a business in Poland, i.e. with starting up, running and closing a business. The law specifies the extent of the role and responsibilities of public administrative bodies. Having such a clear act is a real incentive for foreign investors who want to invest in Poland. The act has been well received by both Polish and foreign businessmen who have been doing business in Poland for a long time now. The business community also approved new regulations on supervision of companies and relationships with the tax authorities. The general rule is that there are now fewer controls, they are shorter and there is only one control at a time.

► WHO CAN START A BUSINESS IN POLAND?

Citizens of European Economic Area (EEA) - European Union member states (EU) and Norway, Iceland and Lichtenstein enjoy the same treatment as Polish citizens. Business freedom covers both self-employment and starting up companies. Companies can take a variety of forms and can generally be of two main kinds: partnerships and companies. Partnerships are divided into: civil-law partnership, registered partnership, limited partnership, limited joint-stock partnership and professional partnership. Companies may act as a limited liability company or a joint stock company.

Citizens from other countries (non EEA) can only run a business in the form of: limited partnership, limited joint-stock partnership, limited liability company or joint stock company. The only exceptions are individuals who are permanently resident in Poland, with a permit to stay or those who are recognised as refugees in Poland. They enjoy exactly the same rights for business operations as Polish citizens.

An investor conducting business activity in Poland is called a foreign person. The act defines such a person as a natural person residing abroad, without Polish citizenship, a legal person with a seat (registered office) abroad or an organizational unit with a seat abroad, which is not a legal entity, but has a legal capacity.

5.2 GENERAL REQUIREMENTS

Establishing business in Poland starts with signing the company's articles of association or a founding deed. Then, within 6 months, the law requires entry into the Business Activity Register in the respective gmina or into the National Court Register. Entrepreneurs are required to register with the tax authorities whereupon they obtain a Taxpayers' Identification Number NIP. They are also required to hold a REGON statistical number from the local statistical office. Apart from registering with the Revenue Office, a taxpayer undertaking business activity is required to register with the Social Security Office (within 7 days after employing first employee) and to notify the National Labor Inspectorate (within 14 days after employing the first employee).

Starting from the 1st of January 2007 one can apply for NIP, REGON and register with the Social Insurance Institution etc. at one institution.

Some businesses require a licence or consent from the relevant minister. This is done at the central level and applies to:

- searching for, or identification of fossils, extracting fossils, container-free storage of substances and waste storage in rock mass, including in underground mine excavations,
- manufacturing and sale of explosives, arms and ammunition, products and technologies for military or police purposes,
- manufacturing, processing, storage, transfer, distribution and sale of fuels and energy,
- personal and property security,
- air transport,
- railroad lines management and railroad transport,
- broadcasting radio and television programmes.

Separate licenses, e.g. for alcohol sales, are issued by gmina authorities.

Depending on the type of business operation, a variety of different controlling authorities might be involved, e.g. veterinary, sanitary authorities, fire or construction supervision (at a local level). This, however, becomes required for further steps, and is strictly connected with conducting the chosen business activity.

5.3 FORMS OF BUSINESS

► BUSINESS SUBJECT TO THE ACT ON BUSINESS FREEDOM AND TO THE CIVIL CODE:

1. Entry in Commercial Register

These are usually established by individuals for the purpose of a small-scale business. It is also the simplest and cheapest form of business.

Founder: one individual.

Procedure: entry in Business Activity Register run by gmina.

Capital requirements: none.

Legal form: an individual businessman and thus not a legal entity.

Liability: personal, with entire personal property.

Taxation: PIT – individual income tax.

2. Civil law partnership

Designed for smaller businesses run by more than one person. A simple form requiring, however, trust between the partners.

Founder: minimum two partners.

Procedure: a partnership agreement in writing. Each partner is obliged to register the partnership in the gmina's Business Activity Register.

Capital requirements: none.

Legal form: it is a civil law partnership with partners being individuals and as such it is not a legal entity.

Liability: each partner has joint and several liability, without limitation, to the extent of their entire property.

Taxation: PIT – personal income tax.

► BUSINESS SUBJECT TO COMPANY ACT:

1. Registered partnership

This form of business is intended for larger scale businesses. The registered partnership is quite similar to a civil-law partnership, and is usually established by a few partners who trust each other.

Founder: minimum two legal entities or individuals.

Procedure: a deed of partnership must be executed in writing. Entry in the National Court Register is also required.

Capital requirements: none.

Legal form: a partnership and thus it is not a legal entity.

Liability: each partner has joint and several liability for the partnership's debts and obligations, without limitation, to the extent of their entire personal property.

Taxation: each of the partners is taxed individually. PIT – personal income tax or CIT – company income tax.

2. Professional partnership

Partners under a joint name establish this form of business for the purpose of operating a freelance occupational business.

Founder: minimum two individuals who are permitted a freelance occupation.

Procedure: a deed of partnership must be executed in writing as a notary deed, the partnership is subject to entry in the National Court Register.

Capital requirements: none.

Legal form: a partnership and as such it is not a legal entity.

Liability: a partner is not liable for the partnership's debts due to other partners' freelance operations, nor for the partnership's obligations due to the consequences of actions or negligence of the partnership's employees who were subordinates of other partners and who supported the provision of services normally provided by the partnership. The partnership agreement may stipulate that one or more partners shall agree to have liability as a partner in the registered partnership.

Taxation: PIT – personal income tax.

3. Limited partnership

This form is designed to run business under a joint name and at least one partner is liable, without limitation, for the partnership's debts and obligations (general partner), and liability of at least one partner (limited partner) is limited. This is a good solution for co-operation between entities with different capital, it enables flexible construction of liability and scope of operation of the partners.

Founder: minimum two individuals or legal entities.

Procedure: a deed of partnership must be executed in writing as a notary deed, the partnership is subject to entry in the National Court Register.

Capital requirements: none.

Legal form: it is a partnership and as such it is not a legal entity.

Liability: at least one partner is liable, without limitation, for the partnership's debts and obligations (general partner), and liability of at least one partner (limited partner) is limited.

Taxation: each of the partners is taxed individually. PIT – personal income tax or CIT – corporate income tax.

4. Limited joint-stock partnership

This form of business is usually established for the purpose of operating a business on a larger scale. A limited joint-stock partnership is a partnership enabling the running of a business under a joint name, where at least one partner is liable, without limitation, for the partnership's debts and obligations (general partner), and at least one partner is a shareholder. This is a good solution for businessmen who want to increase equity participation in the partnership, but are afraid of a hostile take over.

Founder: minimum two individuals or legal entities.

Procedure: a deed of partnership must be executed in writing as a notary deed, the partnership is subject to entry in the National Court Register.

Capital requirements: PLN 50,000.

Legal form: it is a partnership and as such it is not a legal entity.

Liability: at least one partner is liable, without limitation, for the partnership's debts (general partner), and at least one partner is a shareholder, not liable for the partnership's debts and obligations.

Taxation: each of the partners is taxed individually. PIT – personal income tax or CIT – corporate income tax.

5. Limited-liability company

This form of business is established for the purpose of operating a business or for any other legally permitted objective. This is a very popular way of conducting business in Poland among medium-sized and large companies.

Founder: one or more individuals or legal entities. A limited-liability company may not, however, be founded by another single-member limited-liability company.

Procedure: a company's articles of association must be executed in writing as a notary deed, the partnership is subject to entry in the National Court Register.

The minimum equity: PLN 50,000.

Legal form: a limited-liability company is a legal entity.

Liability: the company is liable only to the amount of the equity. The shareholders are not held personally liable for the company's debts and obligations.

Taxation: CIT – corporate income tax.

6. Joint-stock company

This form of business is established for the purpose of operating a business or for any other legally permitted objective. This is the most complex form of equity company, designed for medium-sized and large enterprises. It requires significant equity investment.

Founder: one or more persons. Exclusion – a joint-stock company may not be founded by a single-member limited-liability company.

Procedure: a company's articles of association must be executed in writing as a notary deed, the partnership is subject to entry in the National Court Register.

The minimum equity: PLN 500,000.

Legal form: it is a legal entity.

Liability: the company is liable only to the amount of the equity. The stockholders are not held personally liable for the company's debts and obligations.

Taxation: CIT – corporate income tax.

Procedures required to establish a limited-stock partnership, limited liability company and a joint-stock company are time-consuming and the most expensive of all the forms of business permitted in Poland. This type of business requires investment equity capital, the setting up of a Management Board, and the company is also required to meet all the rules of accounting and financial reporting laws. All the procedures required for a joint-stock company are also quite lengthy as all the decisions are subject to approval from the stockholders.

► BRANCH OFFICE AND REPRESENTATIVE OFFICE

Yet another category is a foreign entrepreneur person i.e. a foreign person who is conducting business activity abroad. This group can operate in Poland in the form of a branch office as well as setting up a representative office on Polish territory.

The business activity of a branch office must overlap with that of the foreign entrepreneur (it may constitute only a part of the entire business operations of the foreign entrepreneur). A branch office may engage in business activity following its entry into the Register of Entrepreneurs. A branch office is obliged to use the name of the foreign entrepreneur in the language of the country in the territory of their registered office together with a Polish translation of the entrepreneur's legal form of operation and with the phrase 'oddział w Polsce'. The branch office is required to keep separate books (in Polish) in accordance with the provisions of laws on accountancy.

The scope of activity permitted for a representative office is solely the promotion and advertising of the represented foreign entrepreneur. A foreign person whose task is to promote the economy of their country of origin may establish a representative office. In this case, however, the scope of activity permitted to the representative office is limited solely to promotion and advertising of this country's economy. The setting up of a representative office requires entry into the Register of the representative offices of foreign entrepreneurs, which is kept by the minister in charge of the economy (at present the Minister for Economy and Labour). The entry is made by the Minister pursuant to a submitted application and following consultation with the minister responsible for the subject areas pertaining to the foreign entrepreneur's business activity. In legal terms, the representative office of the foreign entrepreneur is not independent. Any division of property is of a purely technical or organisational nature.

5.4 DEFINITION OF SMALL AND MEDIUM SIZE ENTERPRISE (SME)

In Polish law, same as in other EU countries, there are 4 types of enterprises described: micro, small, medium and large. The company's affiliations with other enterprises influence its size. The company's size and character of its affiliations plays an important role i.e. when profiting from public aid for entrepreneurs (see chapter 6: **Incentives for Investors**).

► MICRO ENTERPRISE

A micro enterprise is an enterprise which during the previous fiscal year:

- employed the average annual number of employees not exceeding 9 persons
- achieved a net financial income on the sale of his goods, products and services and on financial operations, not higher than the PLN equivalent of € 2 million or
- whose total value of assets contained in the balance sheet at the end of the previous fiscal year did not exceed the PLN equivalent of € 2 million.

► SMALL ENTERPRISE

A small enterprise is an enterprise which during the previous fiscal year:

- employed the average annual number of employees not exceeding 50 persons
- achieved a net financial income on the sale of his goods, products and services and on financial operations, not higher than the PLN equivalent of € 10 million
- whose total value of assets contained in the balance sheet at the end of the previous fiscal year did not exceed the PLN equivalent of € 10 million.

► MEDIUM ENTERPRISE

A medium enterprise is an enterprise which is not a small enterprise and which during the previous fiscal year:

- employed the average annual number of employees not exceeding 250 persons
- achieved a net financial income on the sale of his goods, products and services and on financial operations, not higher than the PLN equivalent of € 50 million
- whose total value of assets contained in the balance sheet at the end of the previous fiscal year did not exceed the PLN equivalent of € 43 million.

► PARTNER ENTERPRISES

Enterprises which are not classified as linked enterprises and between which there is the following relationship: an enterprise (upstream enterprise) holds, either solely or jointly with other linked enterprises 25% or more of the capital or voting rights of another enterprise (downstream enterprise)

► LINKED ENTERPRISES

Enterprises which have any of the following relationships with each other:

- an enterprise has or controls a majority of the shareholders' or members' voting rights in another enterprise,
- an enterprise has the right to appoint or remove a majority of the members of the administrative, management or supervisory body of another enterprise,
- an enterprise has a dominant influence over another enterprise pursuant to a contract entered into with that enterprise or to a provision in its memorandum or articles of association.

► DEFINING THE SIZE OF THE ENTERPRISE

Partner enterprises

Add the values concerning employment, turnover and assets of any partner enterprise proportionally to the percent of interest in the capital or voting rights (whichever greater).

In the case of cross-holdings, the greater percentage applies.

Linked enterprises

Add 100% of the values concerning employment, turnover and assets of any linked enterprise.

6. Incentives For Investors

6.1 PUBLIC AID

Entrepreneurs in Poland enjoy many instruments designed as public aid. Typical public aid instruments are: income tax exemptions in the Special Economic Zones, real estate tax exemptions, employment support from Poviats Labour Offices and European Union Funds. It is possible to combine these instruments, however, the total value of all the types of public aid provided to an investor cannot exceed the maximum aid intensity. In the Pomorskie the aid may amount to up to 40% of the admissible expenditure. For small enterprises (beside transport companies) the maximum aid intensity is increased by additional 20% (up to 60%). For medium-sized enterprises (beside transport companies) the maximum aid intensity is increased by additional 10% (up to 50%). For newly created small enterprises it is 40% within first 3 years after establishing the enterprise and 30% during next 2 years.

6.2 SPECIAL ECONOMIC ZONES

Special Economic Zones (SEZ) constitute developed land with all technical facilities where investors may enjoy income tax exemption (CIT). Tax exemptions in SEZ are granted with regard to investment value or to the number of newly created jobs. In addition to this, companies operating in SEZ have access to free advisory support for all the formalities required for the investment. In the Pomorskie Region there are two SEZ – Pomeranian and Słupsk.

► POMERANIAN SPECIAL ECONOMIC ZONE (PSEZ)

It covers an area of 677,02 ha, out of which the area of 402,18 ha is located in Pomorskie region and shall be maintained with all its privileges until 30th November 2017.

The preferred types of business operations in the zone are: production of electrical machines, electronics, telecommunication equipment, software development and data processing, production of medical equipment, pharmaceutical, chemical and biotechnology business as well as R&D, shared service, accounting and call centres. The zone is managed by:

Pomorska Specjalna Strefa Ekonomiczna Sp. z o.o.

9 Władysława IV St., 81-703 Sopot

phone: +48 (0) 58 555 97 00

fax: +48 (0) 58 555 97 11

e-mail: headoffice@strefa.gda.pl

www.strefa.gda.pl

► SŁUPSK SPECIAL ECONOMIC ZONE (SSEZ)

The Zone operates on 219,12 ha, out of which 145,3 ha are located in the Pomorskie region and shall be maintained until 15th November 2017.

Development in the Zone is focused on businesses in the production of electrical machines, electronics, food processing, including but not limited to fish processing, plastic processing, timber processing and furniture manufacturing, as well as animal skin processing.

Ślupsk Special Economic Zone is managed by the Pomeranian Regional Development Agency (Pomorska Agencja Rozwoju Regionalnego S.A.):

Pomorska Agencja Rozwoju Regionalnego S.A.

1a Poznańska St., 76-200 Ślupsk

phone: +48 (0) 59 841 28 92

fax: +48 (0) 59 841 32 61

e-mail: office@parr.slupsk.pl

www.parr.slupsk.pl, www.sse.slupsk.pl

6.3. LOCAL INCENTIVES

City Councils and Gmina Councils may decide on exemptions from real estate tax and tax on means of transport for investors creating new workplaces. Local government may provide help for investment projects and co-finance technical infrastructure or improve transport and road facilities for the planned investment. In the case of real estate belonging to the local government any option is possible – the investor may purchase the real estate, sign a long-term lease with the gmina or even establish a joint company with the gmina.

Local Job offices offer help in the form of recruitment, training or financing the workplace equipment and social insurance costs for entrepreneurs hiring the unemployed.

6.4 EUROPEAN UNION FUNDS

► UE STRUCTURAL FUNDS

In Pomerania region the entrepreneurs can benefit from EU grants co-financing investments, consulting, trainings, trade fairs, exhibitions or certification. They can apply to 6 among which most important are: National Operational Programmes - Human Capital, Infrastructure and Environment, Innovative Economy and Regional Operational Programme drawn up specially for Pomerania.

► OPERATIONAL PROGRAMME - HUMAN CAPITAL

The programme shall run in 2007-2013 and it is the biggest programme ever co-financed from European Social Fund, with its allocation of € 11.4 bn. The programme provides funding for skills improvement by organising various training schemes for both entrepreneurs and their employees. It also aims at improving job prospects for the unemployed, disabled and those in danger of social exclusion. The programme also supports education sector and business starts ups.

► OPERATIONAL PROGRAMME - INFRASTRUCTURE AND ENVIRONMENT

In the 2007-2013, € 36 bn is earmarked for this programme, with Cohesion Fund providing 77% of the total budget and European Regional Development Fund providing the remaining part.

The main objective is to improve Poland's attractiveness as a business location by investment in large scale infrastructure, at the same time the programme focuses on the environmental and health issues and on the development of territorial cohesion.

► OPERATIONAL PROGRAMME - INNOVATIVE ECONOMY

The programme aims at fostering innovation. The programme is directed at enterprises, business support institutions and centres for scientific research providing high quality services for the industry.

The programme supports innovative solutions in the field of product, marketing or production process which encourage the creation and growth of innovative enterprises. The programme does not cover innovative initiatives on the regional or local level. Such activities are incorporated in the regional operational programmes. The total budget amounts to Euro 9.7 bn with 8.3 coming from EU funding (total amount financed by European Regional Development Fund).

► REGIONAL OPERATIONAL PROGRAMMES

Each voivodeship has its own regional operational programme incorporating its regional perspective and addressing its specific regional needs. In Pomorskie region Office of the Marshal of Pomorskie Voivodeship is the authority responsible for the implantation of the programme. SME's financing schemes are available in the priority axis no 1. Entrepreneurs might apply for grants co-financing investments and consulting services.

Visit the following websites for more information:

Ministry of Regional Development: www.mrr.gov.pl – national operational programmes

Polish Agency for Enterprise Development: www.parp.gov.pl – grants for SME sector

Ministry of Economy: www.fundusze-strukturalne.gov.pl – available UE structural funds,

Office of the Marshall of Pomorskie Voivodeship: www.woj-pomorskie.pl – Regional Operational Programme

To seek out the right grant programmes on the local level you might contact:

Pomerania Development Agency Co.

36/39 Piwna St

80-831 Gdańsk

tel. (0-58) 323-3139, 323-32-18

fax. (0-58) 301-13-41

e-mail: sekretariat@arp.gda.pl

www.arp.gda.pl

7. Tax System

► GENERAL RULES

Poland's Constitution of 1997 stipulates that the imposition of taxes and any other public tribute is subject entirely to acts of law. The Polish tax system is divided into direct taxes, i.e. taxes with liability that may not be transferred to another person (e.g. personal income tax, corporate income tax, tax on civil law transactions, real estate tax or tax on means of transport) and indirect taxes, i.e. with liability that may be transferred to another person (e.g. value added tax, excise tax). The Polish tax system is similar to EU regulations.

► SHORT DESCRIPTION OF TAXES

► PERSONAL INCOME TAX (PIT)

An individual pays tax on their income (PIT) progressively, in line with a three-tier progressive tax rate - 19% (for annual income less than PLN 43,405), 30% (for annual income less than PLN 85,528) and 40% (for annual income more than PLN 85,528). In 2004 a 19% flat rate tax was introduced and is applicable to self-employed persons and capital gains.

If an individual is resident in Poland their whole income is taxed in Poland, irrespective of location of the income. A foreign resident pays tax only on their income earned in Poland.

► CORPORATE INCOME TAX (CIT)

CIT is a flat rate tax calculated on income. Since 2004 the tax rate has been 19% and it does not change with the level of income.

Taxpayers incorporated or having management of their companies in Poland pay taxes on their whole income, irrespective of where it was earned. Taxpayers incorporated abroad or having their management abroad pay tax only on their income earned in Poland.

Advance tax payments for CIT are paid every month. The annual tax declaration has to be submitted by the end of March the following year.

Polish CIT law provides for many exemptions from the general rules.

► TAX ON CIVIL LAW TRANSACTIONS

This tax relates to civil law transactions the purpose of which constitutes trading in objects and property rights. Liability for tax on civil law transaction falls on individuals, legal persons and organisations that are parties to the transaction. The civil law transactions are subject to the tax in Poland if the following constitutes the purpose thereof: (i) things located in Poland or property rights exercised in Poland, and also (ii) things located abroad or property rights exercised abroad, provided that the purchaser is domiciled in or has a registered office in Poland and that the act has been concluded in Poland. There are exemptions for a company's articles of association and its amendments and marriage settlements.

The tax rates are established specifically for each type of transaction and the rate may be established as a percentage of the value or as a fixed rate.

Taxpayers are obliged to file a tax declaration for a civil law transaction within 14 days of the transaction date.

► REAL ESTATE TAX

Applicable to land, buildings and their parts, or parts of buildings where a business is established. The real estate tax is a self-government tax and as such remains in the gmina's budget and constitutes its income. The taxpayers are both individuals and legal persons.

The gmina council establishes the real estate tax rates. They may not, however, exceed in one fiscal year the amounts defined in law. In 2007 it is PLN 0.69 per square meter of land designated for business activities, PLN 18.60 per square meter of buildings used for business activities and PLN 0.57 per square meter of residential buildings.

► TAX ON MEANS OF TRANSPORT

The tax is imposed on:

- trucks with a total weight of 3.5 tons or greater,
- a truck tractor and ballast tractor adapted for use with a semi-trailer or trailer of total weight of 3.5 tons or greater,
- trailers and semi-trailers which together with an engine vehicle are of a total weight of 7 tons or greater, excluding transport used for agricultural purposes by an agriculture tax payer,
- buses.

The rates are decided by the gmina council within the limits established by the Law on local taxes and duties (the Law defines maximum levels for all types of transport as well as minimum levels of tax for some categories of vehicles). Liability for the tax falls on individuals, legal persons and organisations. In cases of co-ownership of a means of transport, the liability for the tax falls on all the co-owners.

► VALUE ADDED TAX (VAT)

A VAT taxpayer is an individual or legal person having business operations concerning the supply of goods or services.

VAT rates in Poland are 0, 3, 7 and 22%. The general VAT rate is 22%.

► EXCISE TAX

Under EU directives excise tax products are divided into so called harmonised and non-harmonised products. Transactions involving harmonised products are governed by EU rules regarding excise taxation. These goods are: engine fuels, heating oils and gas, alcoholic beverages, and tobacco products. The rules regarding taxation of non-harmonised products are set individually by each EU member. In Poland these include, for example, cars, firearms, perfumes and toilet water.

Excise tax declarations should be submitted to the customs office.

► STAMP DUTY

Stamp duty is charged on some measures taken by public administrative bodies and on some documents issued by public authorities, such as applications, appendices thereto, certificates and licenses.

Liability for stamp duty falls on individuals, legal persons and organisations that are not legal entities if they issue relevant documents or when official measures subject to stamp duty are taken at their request.

8. Labour Code

8.1 LABOUR CODE

The relationship between an employer and an employee is regulated in Poland by the Labour Code. The Code defines specifically all the issues related to employment, from stipulating clauses which have to be covered in an employment contract, its termination, working hours, minimum wage, holidays and maternity leave. The Code lays down an employer's and employee's rights, as well as responsibilities. Any dispute concerning employment relations is submitted to the labour courts (common courts in all larger cities). Any employee may take their complaint to such a court. The court then decides which party was guilty. Whenever employment was governed by civil contractual arrangements, the relationships between the parties are subject to the Civil Code.

8.2 TYPES OF EMPLOYMENT CONTRACTS

► TRIAL PERIOD CONTRACT OF EMPLOYMENT

This type of contract enables an employer to check if a new employee is capable of performing the work well. A trial period contract may be contracted for once only and may last no more than 3 months. This contract has its advantages, such as a shorter notice of termination period which, depending on length of the trial period, may vary from 3 days to 2 weeks. This type of contract is not recommended if the new employee has qualifications which are important to the company and in high demand on the labour market.

► FIXED-TERM EMPLOYMENT

This type of employment is recommended only when the business is of a seasonal nature. It also enables flexible human resource planning. If an employee does not meet expectations, an employer may start looking for a replacement, knowing exactly when the job will become vacant.

► PERMANENT EMPLOYMENT

This is the most popular form of employment but has certain restrictions for an employer. Having signed this type of contract an employee is entitled to many benefits financed by the employer. This type of employment is recommended when the employer intends to provide employment for a longer period of time, when it is important for a company to keep such a person or when the company has employed an employee with qualifications of key importance to the enterprise.

Both fixed-term and permanent contracts of employment may be for full or part time employment.

► CASUAL EMPLOYMENT

In this case the termination of employment is precisely defined as the time when the work has been performed. The contract of employment ends with each period of casual employment, usually when the specific task has been completed.

This type of contract is often used in industry or construction, when workers are hired to do a particular job by a specified time. The contract does not provide an option for notice of termination – the consent of both parties is required for earlier termination.

► CIVIL CONTRACTUAL ARRANGEMENTS

These are contracts which are subject to the Civil Code. They are: Contract for a Specified Task, Contracted Employment and an Agency Contract.

► CONTRACT FOR SPECIFIED TASK

On signing a Contract for a Specified Task one party takes on the responsibility to perform a particular task for which the other party shall pay. With this type of contract the employer does not pay extra costs for social security contributions; and, the result of the task should be a material effect, i.e. translation, web site or sculpture.

► CONTRACTED EMPLOYMENT

Contracted employment is an attractive form of employment due to its precise nature and specific length of employment. This employment does not impose so much responsibility on an employer for benefit payments. The contract may be terminated at any moment, however if one party does so without objective justification, they will have to cover all incurred damages.

► AGENCY CONTRACT

Having concluded an Agency Contract, the agent shall be responsible for permanent acts as an intermediary at concluding contracts between customers and the employer, or shall conclude such contracts on the employer's behalf. The agent shall receive specified remuneration.

Recently, the above-mentioned types of employment have been modified. We often have to deal with non standard forms of employment, such as tele-working, work-sharing, job-sharing, work-on-call, subcontracting, periodical work etc. Depending on the nature, the provisions of the Labour Code and Civil Code respectively shall apply.

In any case, whenever entering an employment relationship, even if for only a couple of days, it is recommended that each party's responsibilities be specifically outlined.

8.3 WORKING HOURS

The Labour Code stipulates that working hours must not exceed 8 hours a day and 40 hours per five-day week, on average, within a settlement period not exceeding four months. The weekly working time, including overtime, must not exceed 48 hours, on average, in the same settlement period.

The extra remuneration for overtime in working days is 50% of the hourly rate. If the weekly limit has been exceeded, the extra overtime remuneration is 100% of the normal rate. Additional remuneration for work at night is 100% of the normal rate. Similarly, for work on Sundays and other red-letter days, an employee is entitled to take leave in lieu or to receive 100% extra remuneration for each worked hour. Work on such days without extra pay is allowed only at companies with continuous operations, such as shift work, or work of significant social usefulness.

► HOLIDAYS AND PAID LEAVES

An employee with up to ten years seniority is entitled to 20 days of paid holiday. Seniority above ten years gives the right to 26 days of holidays. With non-full time employment the number of days is calculated proportionally to the type of employment. A woman employee

is entitled to maternity leave of 18 weeks for a first child, 20 weeks for subsequent children and, 28 weeks if she gives birth to more than one child at a time. Mothers may return to work after 14 weeks, in which case, the father is granted the remaining weeks of un-used maternity leave on his application in writing.

8.4 REMUNERATION

► LABOUR COSTS

In Poland the law stipulates minimum pay which means that a person employed full time (for a trial period, for fixed-term employment and permanent employment) must not earn less than this amount. The minimum wage is defined centrally each year. In 2007 it is PLN 936 (around € 246). Minimum pay in the Netherlands exceeds € 1200, in Belgium, France, the United Kingdom, Ireland - € 1000 and in Spain - € 526.

Apart from taxes, companies have to pay social contributions which amount to around 20% of the basic wage. The social security contribution consists of pension insurance (9.76%, an employee pays exactly the same amount into their pension fund), disability pension fund (6.5%, but from the beginning of 2008 it will be 4.5%), and accident insurance (0.97 – 3.86% depending on the accident rate in the branch of industry). On top of this, there is a contribution to the Labour Fund (2.45%) and contribution to the Remuneration Guarantee Fund (0.15%).

► REMUNERATION LEVEL

Poles earn on average four and a half times less than citizens of so-called old EU member states. In Poland, Pomorskie is ranked fourth among all voivodeships as far as earnings are concerned. In August 2007 in Pomorskie the average monthly gross wage in the industry was PLN 3016 (€ 793.86) and was higher by approximately 35% than in 2004. That growth is the result of Polish access to European Union. For example in the construction sector it was PLN 2860 (€ 752.63; it is higher about 59% than in 2004), in trade and repair – PLN 2998 (€ 788.94; it is higher about 71% than in 2004), in the industry sector it was PLN 3090 (€ 813.15; it is higher about 37% than in 2004) and in transport, storage and communication – PLN 3283 (€ 863.94; it is higher about 27% than in 2004).

► 8.5 TRADE UNIONS

In Poland trade union activity is regulated by the Trade Union Act. Employees may establish a trade union organisation with a minimum membership level of ten members. The biggest trade union organisation is NSZZ 'Solidarność' and OPZZ. 'Solidarność' was one of the social movements which were a driving force behind the changes in Poland at the end of the 80s. The representatives of the trade union organisation co-operate with employers' organisations and with the state authorities within a Tripartite Committee. The trade unions are most popular in state-owned companies and in privatised enterprises which once belonged to the public sector. Trade unions in private companies which were established as such are very rare.

9. Foreigners working in Poland

► LEGAL BASIS

The law concerning foreigners working in Poland distinguishes two categories of foreigners: EU citizens and non-EU citizens. Each category is treated differently in terms of employment. Specific procedures shall apply to the employment of a foreign press correspondent, to university teachers and to CEOs of a Polish company which is part of multinational group.

The issue of employment of foreigners is regulated in Polish law by art. 87-90 Law of 20th April 2004 on employment and labour market institutions (Journal of Laws 2004, no 99, i. 1001); ordinance of the Minister for the Economy and Labour of 26th May 2004 on the scope of limitation in foreigners' employment in Poland (Journal of Laws 2004, no 123, i. 1293).

► WORK PERMIT

The criterion defining the scope of limitation concerning employment in Poland of foreigners coming from European Union member states is their citizenship. For foreigners from non-EU countries the generic criterion is applied. Employment policy differs, depending on the particular profession.

EU citizens and citizens from countries which have an agreement with the EU on the free movement of labour do not need any work permit to be employed in Poland. It is, however, a usual practice to impose the same range of requirements as applied to Polish citizens in a given country. Thus citizens of certain EU countries and countries in the European Economic Area (EEA) need a work permit, because the same requirement applies to Polish citizens in these countries. This applies to citizens of Germany, Austria, Greece, Switzerland, Belgium, France, Liechtenstein, Luxembourg and Iceland. Citizens from Denmark, the Netherlands, Norway and Italy are treated slightly differently – not all the rules and procedures apply to them. Citizens from new EU countries, such as Lithuania, Latvia, Estonia, Hungary, the Czech Republic, Slovakia, Slovenia, Malta, Cyprus, Romania and Bulgaria plus 6 countries from the 'old EU': Ireland, Sweden, the United Kingdom, Finland, Spain and Portugal (countries which have opened their labour markets) have freedom to be employed in Poland.

There are no limitations for non-EU citizens wishing to work in Poland as a press correspondent, a university teacher or as the CEO of a Polish unit of a multinational company.

► PROCEDURE TO OBTAIN WORK PERMIT

The prospective employer has to apply for a work permit for a foreigner, and they have to submit their application to the Voivodeship Office. The next step in the procedure is the issuance of a so-called work promise. This provides legal grounds to apply for a work visa at a Polish consulate situated in the place of domicile of a future foreign employee. The next step is again to be taken by an employer who has to submit to the Voivodeship Office an application for a work permit with all required documents, such as the company's registration certificate, a copy of the foreigner's travel document, and document(s) certifying professional qualifications. All the documents shall be translated by a sworn translator. The application should be accompanied by a payment receipt made for the benefit of the Labour Fund in an amount equal to the current minimum rate (in 2007 it is PLN 936, it is about € 246). The payment relates to the work promise and the first work permit. Both the work promise and work permit are issued for a specified period of time – for a specified foreigner and a specified employer – for specified job or type of work.

The Voivod may refuse a work permit if they decide so, as the decision is a discretionary one and depends on the current labour market situation.

The Pomeranian Voivod has delegated the issuing of promises and work permits for foreigners to the Social Policy Department at the Voivodeship Office in Gdańsk. Application forms are available from the Voivodeship Labour Office in Gdańsk, 21/27 Okopowa St., room no. 622, 624, where the completed forms are to be submitted. More detailed information is available on: +48 (0) 58 307 76 03 and +48 (0) 58 307 74 66.

► FINES FOR WORKING WITHOUT A WORK PERMIT

An employer who employs a foreigner without a required work permit or allows the foreigner to work at a different job or under different conditions than those stated in the work permit, shall pay a fine of not less than PLN 3,000 (about € 790). A foreigner who works without having a required work permit shall pay fine of not less than PLN 1,000 (about € 264).

10. Purchase of Real Estate by Foreigners

The purchase of property by foreigners is governed by the provisions of the Act of 24th March 1920 on the Purchase of Real Estate by Foreigners with further amendments. The law, adapting Polish legislation to EU legislation, has introduced clear criteria for obtaining permits for the purchase of real estate, stocks and shares by foreigners.

After Poland's accession to the European Union, there are no restrictions on the purchase of real estate by citizens and entrepreneurs from the European Economic Area. In practical terms it means that no permit from the Minister of Internal Affairs and Administration has been required since 1st May 2004 for foreigners who are citizens or entrepreneurs residing or established on the European Economic Area (EEA) territory. However, the Act provides for a number of derogations in this respect:

- agricultural and forestland, for 12 years after Poland's accession to the European Union,
- purchase of 'a second home' for 5 years after Poland's accession to the European Union.

EEA citizens will not be required to obtain a permit during those transitory periods in the following cases:

1. purchase of agricultural land situated in:

- a) the following eight western and northern provinces: Dolnośląskie, Kujawsko-Pomorskie, Lubuskie, Opolskie, Pomorskie, Warmińsko-Mazurskie, Wielkopolskie, Zachodniopomorskie – after the end of the 7-year period since the execution of a lease contract, if during that period they have pursued farming in person on the land concerned and have legally resided in Poland,
- b) other provinces – after the end of the 3-year period since the execution of a lease contract, if during that period they have pursued farming in person on the land concerned and have legally resided in Poland.

2. purchase of a second home:

- a) if the purchaser has legally and continuously resided in Poland for at least 4 years,
- b) for the purpose of pursuing business activities in the form of tourist services.

The purchase of real estate by foreigners who are not citizens of the European Economic Area requires a permit.

Exceptions from the obligation to obtain a permit:

- purchase by a controlled corporate entity, for its statutory purposes, of undeveloped real estate in urban areas if their total area in the entire country does not exceed 4,000 m²,
- purchase of independent residential premises,
- purchase of real estate by a foreigner who has been residing in Poland for at least five years since the issuance of a permanent residence permit,
- purchase by a foreigner whose spouse is a Polish national and who has resided in Poland for at least two years from the issuance of a permanent residence permit, of real estate that will become the joint property of both spouses,
- purchase of real estate by a foreigner if, on the day of purchase, the foreigner is entitled to statutory succession after the assignor of the real estate, provided that the assignor was its legal owner or perpetual usufructuary for at least five years,
- purchase of real estate by a foreign bank, which is a mortgagee, after an ineffective auction under enforcement proceedings,

- acquisition or taking up by an indirectly or directly controlled bank of shares in a company which has a registered place of business in the Republic of Poland and is the legal owner or perpetual usufructuary of real estate in connection with enforcement of the bank's claims for banking services rendered.

Exemption from the obligation to obtain a permit does not apply to real estate situated in the vicinity of state borders and agricultural land of more than 1 hectare.

► PROCEDURE FOR THE ISSUANCE OF A PERMIT

The permit is granted, in the form of an administrative decision, by the Director of the Department of Permits and Licenses of the Ministry of Internal Affairs and Administration, after authorisation from the Minister of Internal Affairs and Administration, provided the Minister of National Defence does not refuse. In the case of rural real estate, the right of refusal resides with the Minister of Agriculture.

The permit is issued on basis of an application from the foreigner, which should include:

- identification of an applicant and their legal status,
- identification of the real estate to be purchased,
- identification of the seller,
- identification of the legal form of the real estate,
- information on the purpose for the purchase.

The application shall be filed in the Polish language; a certified translator shall translate all annexes in a foreign language into Polish. The permit is only a prerequisite for purchase and is not binding upon the parties concerned.

Permits are not refused for corporate entities which are able to demonstrate that the real estate to be purchased is required for their business purposes and for planned investment, unless the purchase would be in conflict with the Polish state's interest.

The Minister of Internal Affairs and Administration should examine the application within two months.

More detailed information is available from the Ministry of Internal Affairs and Administration www.mswia.gov.pl and Polish Information and Foreign Investment Agency www.paiz.gov.pl.

11. Construction Process

11.1. GENERAL INFORMATION

Before the purchase of existing real property certain information needs to be checked, including:

- whether the area with real property is covered by the local spatial development plan,
- whether the zoning of the real estate in the local spatial development plan is agricultural, industrial etc.,
- whether the seller of the real estate holds a legal title to it and whether other entities, in particular, state or local authorities, hold first refusal or other rights regarding the property to be purchased.

All information regarding the property to be purchased, including the above-mentioned, can be checked in the following documents:

- technical land-survey maps, which contain information about access to public roads and utilities,
- a cadastral map, drawn to scale, showing the divisions of a piece of land, with the number of individual parcels,
- a current excerpt from the land registry for the particular property,
- land title deeds confirming the seller's legal title to the property.

If the property's legal status is clear and it is confirmed that the property may be used for the intended purpose, the construction process may begin. This entails obtaining a final building permit, which may be issued directly on the basis of the local spatial development plan; or if there is no such a plan, on the basis of a planning decision.

A local spatial development describes:

- the zoning-land use regulations;
- planning conditions, including all limitations required by law.

If such plans exist for the real estate to be developed, the design must be in strict compliance with its terms and conditions. In such a situation the building permit is issued directly on the basis of the plan.

If there is no spatial development plan for the area where the investment is planned (which happens frequently at present), a planning decisions must be obtained for the following:

- construction of a building or facility,
- change of use of the investment or any of its parts,
- carrying out any other construction works.

11.2. PLANNING DECISION

The planning conditions are set upon the investor's application form filed along with the following required documents:

- a copy of the main plan (1:500 or 1:1,000) or, if there is no such a plan, a copy of the cadastral map showing the ownership and value of plots adjacent to the one to which the application refers to,

- estimates of the water and energy consumption and the method of sewage disposal during the construction work, and other needs relating to public infrastructure, and if necessary, also the method of waste neutralization,
- description of the planned method of land development and characteristic planning features, including the function and size of the designed buildings and facilities presented in a graphical and descriptive form,
- specification of technical parameters of the investment and, if the proceedings for assessing the environmental impact are not required, the information describing its environmental impact.

For Planning Decision to be issued, the estimates of the project's environmental impact are necessary. In the case of larger investments, before an application for a Planning Decision is filed, the investor may be required to draw up a report on the planned investment's impact on the environment.

The decision is issued by the heads of local authorities: 'wójt', 'burmistrz' or 'prezydent miasta' (city mayor). During the decision's validity term specified therein, it is binding upon the authorities responsible for issuing building permits.

The decision may be issued only if all of the following conditions are met:

- the land must be accessible from a public road,
- the existing or designed infrastructure is sufficient for the planned investment,
- the decision is compliant with specific regulations (such as the Environmental Law, the Monument Protection Law).

The Planning Decision may become invalid, for example when a new local plan is adopted for the area concerned in the decision and it determines the planning conditions in a manner other than the issued decision, unless the final building permit has been issued on the basis of this decision.

11.3. EXCLUSION OF LAND FROM AGRICULTURAL OR FOREST USE FOR BUILDING PURPOSES

According to the Act on Protection of Agricultural and Forest Land (Journal of Laws of 1995 No. 16, Item 78 with further amendments), construction works cannot be conducted on arable land classes IV and V-VI comprising organic soils if the planned investment area of this land exceeds one hectare, or on forest land other than that owned by the State Treasury, without the consent of the Head of the Province (Voivod) expressed in the form of a decision after the agricultural authority (izba rolnicza) issues its opinion in this respect.

If a change of land purpose to non-agricultural or non-forest purpose refers to arable land classes I-III, and the planned investment area of this land exceeds 0.5 hectare, or forest land owned by the State Treasury, the decision on exclusion of such land from agricultural or forest production must be issued by the Minister of Agriculture and Development of the Countryside for arable land classes I-III or the Minister of Environment, Natural Resources and Forestry for forest land.

The consent to the change of purpose of land from forest or arable to other purposes, by the Voivod or competent minister, respectively, is issued upon the motion of the wójt, burmistrz or city mayor. To the application for exclusion of forest land owned by the State Treasury, the wójt (burmistrz, city mayor) attaches the opinion of the head of the regional management of State Forests and, in the case of a national park, the opinion of the park's director. The Voivode

attaches his opinion to the applications for the decisions to be issued by competent ministers (State Treasury forests, arable lands). The decision on exclusion of arable or forest lands from production is issued before the building permit is obtained, after the land is actually excluded from production.

► PAYMENTS AND ANNUAL FEES

The consent to the exclusion of land from production is related to the obligation of one-off payment and annual fees. The payment for the exclusion from production decreased by the value of land set on the basis of market prices applied in a given village on the real property market constitutes the equivalent of a specified number of tons of rye seed, the value of which is determined by the class of the excluded land. The equivalent of one ton of rye seed is the same as the equivalent used for calculating agricultural tax (i.e. on the basis of the Central Statistical Office). The provisions of law also specify in detail the payment for the exclusion of forest land and other agricultural areas with specific locations.

If, finally, the permit is granted for the exclusion of forest land from production, a one-off compensation may still be due if the trees on the land have been prematurely cut down. The amount of the compensation equals the difference between the anticipated value of the forest stand at the age when it may be cut down, specified in the forest arrangement plan, and its value at the moment when it is actually cut down.

The owner of land is responsible for settling payments and annual fees. If the land is sold, this obligation is transferred to the purchaser.

11.4 BUILDING PERMIT

In accordance with Construction Law, construction works may be started only on the basis of the final unappealable building permit decision issued by the competent authority - the starosta or the city mayor.

However, Construction Law specifies types of work that may be performed without a building permit. These include, inter alia, commercial investments related to:

- electricity, water supply and sewage disposal systems,
- gas, heating and telecommunications connections to buildings,
- specific types of parking bays,
- repair work,
- work related to the reconstruction of existing buildings or facilities.

In some cases if work that does not require a building permit is to be performed, the competent public administration authorities need to be notified before it is started. The work may be commenced if, within 30 days of the notification, the authority does not raise objections, but no later than two years after the work commencement date indicated in the notification.

► BUILDING PERMIT APPLICATION

The following documents should be attached to the building permit application:

- four copies of the building permit design along with opinions, approvals, permits and other documents required under specific regulations (inter alia: on master planning, on real estate management) and the certificate confirming the rights of the building process participants,

- statement confirming the right to dispose of the real property for building purposes drawn in accordance with a specified model form,
- planning decision, if it is required due to the lack of a local master plan,
- other documents provided for in the Construction Law if required because of the characteristic location of the investment or its nature (enclosed areas, mining objects).

As in the case of the Planning Decision, obtaining a building permit decision requires that proceedings be conducted regarding the investment's environmental impact. Sometimes, usually in the case of larger investments, before the building permit decision is applied for, a report must be prepared on the investment's impact on the environment, irrespective of the fact that such a report has already been prepared at the Planning Decisions stage.

The building permit decision expires if the construction does not start within two years of the date on which this decision became final and unappealable, or if the construction is suspended for more than two years.

► OCCUPYING THE BUILDING

An investment for which a building permit is required may be occupied after the competent authority is notified of the completion of construction work and provided that this authority does not raise any objections within 21 days of the receipt of a notice in this respect.

In certain cases specified in the Construction Law, before the investment is occupied, an occupancy certificate must be obtained. In such situations investor must also notify:

- Environmental Inspectorate
- State Sanitary Inspectorate (Sanepid)
- State Labour Inspectorate (PIP)
- State Fire Service.

12. Important Addresses

CENTRAL ADMINISTRATION OFFICES

Ministry of Interior and Administration

5 Stefana Batorego St.

02-591 Warszawa

phone: +48 (0) 22 601 44 27

fax: +48 (0) 22 622 79 73

e-mail: wp@mswia.gov.pl

www.mswia.gov.pl

Ministry of Economy

3/5 Trzech Krzyży Sq.

00-507 Warszawa

phone: +48 (0) 22 693 50 00

fax: +48 (0) 22 693 40 48

e-mail: bpi@mpips.gov.pl

www.mgip.gov.pl

Ministry of Labour and Social Policy

1/3/5 Nowogrodzka St.

00-513 Warszawa

phone: +48 (0) 22 661 10 00

fax: +48 (0) 22 661 11 01

www.mps.gov.pl

Ministry of Transport and Construction

4/6 Chałubińskiego St.

00-928 Warszawa

phone: +48 (0) 22 630 10 00

e-mail: info@mt.gov.pl

www.mi.gov.pl

Ministry of Finance

12 Świętokrzyska St.

00-916 Warszawa

phone: +48 (0) 22 694 55 55

fax: +48 (0) 22 827 27 22

e-mail: kancelaria@mofnet.gov.pl

www.mf.gov.pl

Office of the Committee for European Integration

23 J. Ch. Szucha Al.

00-580 Warszawa

phone: +48 (0) 22 455 52 53

fax: 0 22 455 53 40

e-mail: biuro.prasowe@mail.ukie.gov.pl

www.ukie.gov.pl

Industrial Development Agency

7 Wołoska St.

02-675 Warszawa

phone: +48 (0) 22 460 37 92

fax: +48 (0) 22 460 36 26

e-mail: roma.sarzynska@arp.com.pl

www.arp.com.pl

Polish Agency for Enterprise Development

81/83 Pańska St.

00-834 Warszawa

phone: +48 (0) 22 432 80 80

fax: +48 (0) 22 432 86 20

e-mail: info@parp.gov.pl

www.parp.gov.pl

Polish Information and Foreign Investment Agency

12 Bagatela St.

00-585 Warszawa

phone: +48 (0) 22 334 98 75

fax: +48 (0) 22 334 99 99

e-mail: post@paiz.gov.pl

www.paiz.gov.pl

The Polish Chamber of Commerce

4 Trębacka St.

00-074 Warszawa

phone: +48 (0) 22 630 96 00

fax: +48 (0) 22 827 46 73

www.kig.pl

REPRESENTATIVES OF CENTRAL OFFICES IN THE POMORSKIE VOIVODESHIP

Pomorskie Voivodeship Office

21/27 Okopowa St.

80-810 Gdańsk

phone: +48 (0) 58 307 76 95

www.uw.gda.pl

Voivodeship Labour Office

21/27 Okopowa St.

80-810 Gdańsk

phone: +48 (0) 58 301 80 19

fax: +48 (0) 58 301 58 71

e-mail: wup@wup.Gdańsk.pl

www.wup.Gdańsk.pl

Ministry of Finance. Delegation

6 Dyrekcyjna St.

80-852 Gdańsk

phone: +48 (0) 58 301 33 06

Pomorski Tax Office in Gdańsk

4/6 Żytnia St.

80-749 Gdańsk

phone: +48 (0) 58 326 19 38

Tax Chamber

75/76 Długa St.

80-831 Gdańsk

phone: +48 (0) 58 300 23 00

fax: +48 (0) 58 301 24 44

email: is@pm.mofnet.gov.pl

www.is.Gdańsk.pl

Custom Office

9A Północna St.

81-029 Gdynia

phone: +48 (0) 58 666 93 93

fax: +48 (0) 58 621 05 54

e-mail: dyrektor@gdy.mofnet.gov.pl

www.gdynia.uc.gov.pl

Supreme Chamber of Control

36 Wały Jagiellońskie St.

80-853 Gdańsk

phone: +48 (0) 58 301 82 11

fax: +48 (0) 58 301-13-14

e-mail: lgd@nik.gov.pl

Office for Competition and Consumer Protection. Delegation

30 Podwale Przedmiejskie St.

80-824 Gdańsk

phone: +48 (0) 58 346 29 32

fax: +48 (0) 58 346 29 33

e-mail: Gdańsk@uokik.gov.pl

The Customer Service in Pomorskie

Voivodeship Office

21/27 Okopowa St. 1st floor room 22

80-810 Gdańsk

phone: +48 (0) 58 301 19 00

Pomeranian NFZ Voivodeship Office

148 Marynarki Polskiej St.

80-865 Gdańsk

phone: + 48 (0) 58 75 12 500

fax: +48 (0) 58 75 12 516

e-mail: Gdańsk@nfz-Gdańsk.pl

LOCAL ADMINISTRATION OFFICES AND INSTITUTIONS

Office of the Marshal of Pomorskie

Voivodeship

21/27 Okopowa St.

80-810 Gdańsk

phone.: +48 (0) 58 326 15 55

fax: +48 (0) 58 326 15 56

e-mail: info@woj-pomorskie.pl

www.woj-pomorskie.pl

Pomerania Development Agency Co.

36/39 Piwna St.

80-831 Gdańsk

phone: +48 (0) 58 323 31 00

fax: +48 (0) 58 301 13 41

e-mail: sekretariat@arp.gda.plwww.arp.gda.pl**Pomeranian Special Economic Zone**

9 Władysława IV St.

81-703 Sopot

phone: +48 (0) 58 555 97 00

fax: +48 (0) 58 555 97 11

e-mail: headoffice@strefa.gda.plwww.strefa.gda.pl**Słupsk Special Economic Zone**

1a Poznańska St.

76-200 Słupsk

phone: + 48 (0) 59 841 28 92

fax: + 48 (0) 59 841 32 61

e-mail: office@parr.slupsk.plwww.sse.slupsk.pl**Pomeranian Science and Technology Park in Gdynia**

96/98 Zwycięstwa Al.

81-451 Gdynia

phone: +48 (0) 58 735 11 25

fax: +48 (0) 58 735 11 26

e-mail: gci@gci.gdynia.plwww.ppnt.org.pl**Gdańsk Employers Union**

23 Uphagena St.

80-237 Gdańsk

phone/fax: +48 (0) 58 345 83 74

e-mail: sekretariat@gzp.gda.plwww.gzp.gda.pl**Pomerania Chamber of Trade and Industry**

39/40 Długi Targ St.

80-830 Gdańsk

phone: +48 (0) 58 301 13 25 301 19 54

fax: +48 (0) 58 301 02 16

e-mail: izba@piph.plwww.piph.pl**Pomeranian Chamber of Handicraft for Small and Medium Enterprises**

1/2 Piwna St.

80-831 Gdańsk

phone: +48 (0) 58 301 84 41,

301 11 27

fax: +48 (0) 58 301 79 31

e-mail: biuro@pomorskaizba.com.plwww.pomorskaizba.com.pl**CONSULATES****Consular Agency Of The Kingdom Of Sweden**

25 Jana z Kolna St.

81-354 Gdynia

phone: +48 (0) 58 621 62 16

fax: +48 (0) 58 661 76 70

Consular Agency Of The Republic Of Finland

25 Jana z Kolna St.

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phone: +48 (0) 58 621 68 52

fax: +48 (0) 58 661 48 64

e-mail: konsulat_honorowy_fin@poczta.onet.pl

**General Consulate
Of The Chinese People's Republic**

1 Grunwaldzka St.

80-236 Gdańsk

phone: +48 (0) 58 340 26 26

fax: +48 (0) 58 341 56 00

e-mail: *china@consulate.gda.pl*

**General Consulate Of The Kingdom
Of Sweden**

101/102 Chmielna St.

80-748 Gdańsk

phone: +48 (0) 58 300 95 00

fax: +48 (0) 58 300 95 08

e-mail: *generalkonsulat.Gdańsk@foreign.
ministry.se*

**General Consulate Of The Republic
Of Belarus**

9 Noakowskiego St.

80-958 Gdańsk

phone: +48 (0) 58 341 00 26

fax: +48 (0) 58 341 40 26

e-mail: *Gdańsk@belembassy.org*

**General Consulate Of The Federal Republic
Of Germany**

3 Fahrenheita St.

80-214 Gdańsk

phone: +48 (0) 58 341 64 28,
341 66 38

fax: +48 (0) 58 341 82 75

**General Consulate Of The Republic
Of Iceland**

30 /17 Słowackiego St.

81-872 Sopot

phone: +48 (0) 58 551 58 40

e-mail: *slaskowski@zeg.com.pl*

**General Consulate
Of The Russian Federation**

15 Batorego St.

80-251 Gdańsk

phone: +48 (0) 58 341 10 88

fax: +48 (0) 58 341 62 00

e-mail: *konsvisagdn@poczta.onet.pl*

Honorary Consul Of Romania

1 Druskiennicka St.

81-533 Gdynia

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fax: +48 (0) 58 664 64 77

General Consulate Of Ukraine

60 A Chrzanowskiego St.

80-278 Gdańsk

phone: +48 (0) 58 346 06 90

fax: +48 (0) 58 346 07 07

**Honorary Consul Of The Kingdom
Of Denmark**

1-7 Długi Targ St.

80-828 Gdańsk

phone: +48 (0) 58 320 34 04

fax: +48 (0) 58 320 34 04

e-mail: *jfskelnik@wp.pl*

**Honorary Consul Of The Kingdom
Of Spain**

27 Podleśna St.

80-255 Gdańsk

phone: +48 (0) 58 341 48 33

fax: +48 (0) 58 345 13 36

e-mail: *konsulat@profit-consult.com.pl*

Royal Netherlands Consulate in Gdańsk

101/102 Chmielna St.

80-748 Gdańsk

phone: +48 (0) 58 346 98 78

fax: +48 (0) 58 346 98 78

e-mail: *nlconsulate.Gdańsk@ima.pl*

Honorary Consul Of The People's Republic Of Bangladesh

116 Wzgórze Bernardowo

81-583 Gdynia

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fax: +48 (0) 58 664 70 41

e-mail: *jzajadlo@kki.net.pl***Honorary Consul Of The United States Of Mexico**

12-16 Grunwaldzka St.

80-759 Sopot

phone/fax: +48 (0) 58 555 16 09

e-mail: *consulmex@centromost.com.pl***Honorary Consul Of The Republic Of Austria**

21 Podolska St.

81-321 Gdynia

phone: +48 (0) 58 620 19 93

fax: +48 (0) 58 661 19 12

e-mail: *konsulat@prokom.pl***Honorary Consul Of The Republic Of Chile**

135/5 Świętojańska St.

81- 401 Gdynia

phone: +48 (0) 58 622 74 25

fax: +48 (0) 58 622 14 06

e-mail: *konsulatchile@gd.pl***Honorary Consul Of The Republic Of Cyprus**

35 I Armii W.P. Al.

81-383 Gdynia

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81-704 Sopot

phone: +48 (0) 58 550 32 49

fax: +48 (0) 58 551 79 75

e-mail: *consulfr@wp.pl***Honorary Consul Of The Republic Of Latvia**

99/100 Ogarna St.

80-826 Gdańsk

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fax: +48 (0) 58 305 92 84

Honorary Consul Of The Republic Of Peru

3/1 A Uphagena St.

80-237 Gdańsk

phone: +48 (0) 58 341 25 21

Honorary Consul Of The Republic Of Hungary

12 Opacka St.

80-338 Gdańsk

phone: +48 (0) 58 552 12 83 552 12 07

fax: +48 (0) 58 552 02 78

Honorary Consul Of The Republic Of Italy

32 Świętojańska St.

81-372 Gdynia

phone: +48 (0) 58 620 15 61

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Honorary Consul Of The United Kingdom Of Great Britain And Northern Ireland

102 Grunwaldzka St.

80-244 Gdańsk

phone: +48 58(0) 341 43 65

fax: +48 (0) 58 344 16 08

e-mail: *consul@abcc.com.pl*

Polish – Swedish Chamber of Commerce

101/102 Chmielna St.

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phone: +48 (0) 58 763 14 69

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Bremen Commercial Office

8/10 Długi Targ St.

80-828 Gdańsk

phone: +48 (0) 58 301 58 05

fax: +48 (0) 58 301 61 62

Regional Pomorskie Office

Scotland House

Rond-Point Schuman 6

B-1040 Bruxelles

e-mail: pomorskie@umwp.pl**HANDY ADDRESSES****English Language Private Secondary School**

34 Malczewskiego St.

84-300 Łębork

phone/fax: +48 (0) 59 862 58 50

e-mail: aslo@aslo.edu.plwww.aslo.edu.pl**No. 2 High School in Gdynia**

22b Wolności St.

81-327 Gdynia

phone/fax: +48 (0) 58 620 17 50

e-mail: lo2gdy44@wp.pl<http://lo2gdynia.republika.pl>**No. 3 High School in Gdynia**

27 Legionów St.

81-405 Gdynia

phone: +48 (0) 58 622 18 33

e-mail: lo3@lo3.gdynia.plwww.lo3.gdynia.pl**No. 2 High School in Gdańsk**

7/9 Pestalozziego St.

80-445 Gdańsk

phone/fax: +48 (0) 58 341 46 56

e-mail: 2lo-Gdańsk@wp.plwww.2lo.vdl.pl**No. 3 High School in Gdańsk**

7 Topolowa St.

80-255 Gdańsk

phone/fax: +48 (0) 58 341 06 71

e-mail: sekretariat@topolowka.plwww.topolowka.pl**No. 15 High School in Gdańsk**

7 Pilotów St.

80-460 Gdańsk

phone/fax: +48 (0) 58 556 54 01

e-mail: sekretariat@xvlo.gda.plwww.xvlo.gda.pl**Sopot School of Polish for Foreigners**

763 Niepodległości St.

81-838 Sopot

phone: +48 (0) 58 550 32 84

fax: +48 (0) 58 550 06 96

e-mail: sopot@ssp.edu.plwww.ssjp@ssp.edu.pl**► EMERGENCY TELEPHONES**

Police Station	997
Emergency rescue	999,
	112 from mobile phones
Fire Brigade	998
Municipal Police	986
Heating System Service	993
Electricity Service	991
Gas Service	992
Water-Sewage System Service	994

► **INFORMATION TELEPHONES**

Local and long-distance telephone directory
118 913

Tourism Information

+48 (0) 58 301 43 55

Polish Railway (PKP) Information

94 36

Polish Bus Communication (PKS) Information

+48 (0) 58 302 15 32

Polish Airlines LOT Information

0 801 703 703

„Stenaline” - ferries to Denmark

+48 (0) 58 660 92 00

www.stenaline.pl

„Polferries” – ferries to Sweden

+48 (0) 94 355 21 02

www.polferries.pl

► **MOBILE TELEPHONES OPERATORS****Era GSM**

80-895 Gdańsk, 5 Podwale Grodzkie St.

phone: +48 (0) 58 300 83 00

www.era.pl

Plus GSM

Gdańsk, 7 Heweliusza St.

phone: +48 (0) 58 301 11 40,

0801 100 601

www.plusgsm.pl

Orange

Gdańsk, 99/101 Grunwaldzka St.

phone: +48 (0) 58 341 16 11

www.orange.pl

► **TELECOMMUNICATION OPERATORS**

Telekomunikacja Polska S.A.
(Polish Telecommunication Co.)

www.tp.pl

Information (Telepunkt):

Madison Shopping Center

Gdańsk, 10 Rajska St.

phone: +48 (0) 58 300 01 11

Netia

www.netia.pl

Information: 0-801 802 803

Sieć Telekomunikacyjna T2
(Telecommunication Network T2)

www.tele2.pl

e-mail: telefon@tele2.pl

Information: individual customers:

(0-801) 801 100

companies: (0-801) 801 200

► **TELEPHONE DIRECTORIES**

Eniro „Panorama Firm” www.pf.pl

Polskie Książki Telefoniczne www.pkt.pl

Książka Telefoniczna TP www.ditel.pl

Road Service see:

Eniro „Panorama Firm” 2007

page: 312 – 313

Courier Companies see:

Eniro „Panorama Firm” 2007

page: 201 – 202

Translators see:

Eniro „Panorama Firm” 2007

pages: 414 – 417

Private Medical Service see:

Eniro „Panorama Firm” 2007

pages: 405

Rent-a-car see:

Eniro „Panorama Firm” 2007

pages: 371 – 372

Taxi service see:

Eniro „Panorama Firm” 2007

page: 410

24 h service Post Office:**No. 2 Gdańsk Post Office**

2 Podwale Grodzkie St.

80-895 Gdańsk

phone: +48 (0) 58 301 12 32

No. 2 Gdynia Post Office

2 Konstytucji Square

81-354 Gdynia

phone: +48 (0) 58 621 03 25

No. 1 Słupsk Post Office

31 Kollątaja St.

76-200 Słupsk

phone: + 48 (0) 59 841 30 45



Pomerania Development Agency Co.

Started its operations in 1992 in initiative of the regional authorities actively supported by business representing key-sectors of the regional economy such as: maritime, fuel and power-generating, financial, constructing.

PDA Co. is today important institution supporting regional development.

Areas of Activity:

- Small and Medium Size Enterprises (SME) support
- regional and local authorities assistance
- prepare the Pomorskie Voivodship to benefit from EU funds
- promotion of the Pomorskie Voivodship
- international and interregional cooperation
- investment processes support

PDA Co. provides information, training, advice and project assistance for SMEs, local authorities, foreign investors. We manage and administrate EU aid funds programmes.

Investor Assistance Centre (COI)

Since 2004 investor assistance is provided by COI. It operates within PDA's structures and is the regional partner of Polish Information and Foreign Investment Agency (PAIIIZ) – central institution servicing foreign investors.

Main objectives:

- promotion of investment offers of Pomeranian gminas
- assistance for foreign companies and entrepreneurs interested in investing in Pomorskie Voivodship

Services:

- database of the Pomeranian investment offers
- assistance in finding partners in business
- information about economy and society of the region
- organizing and hosting business missions

Partners:

- Polish Information and Foreign Investment Agency (PAIIIZ)
- international economic institutions (chambers of commerce and industry, economic associations, commercial attaches)
- gminas' offices
- special economic zones (SEZ)
- port authorities in Gdańsk and Gdynia
- consulting companies
- real estate agencies
- companies offering brownfields and greenfields
- private owners

For more information please contact:

Barbara Merchel – Czech
phone: +48 (0) 58 32 33 136
e-mail:
barbara.merchel@arpg.gda.pl

Marcin Piatkowski
phone: +48 (0) 58 32 33 242
e-mail:
marcin.piatkowski@arpg.gda.pl

Anna Dąbrowska
phone: +48 (0) 58 32 33 263
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anna.dabrowska@arpg.gda.pl