

9A. Special principles of implementation of the Programme for supporting investments of significant importance to the Polish economy for the years 2011–2030 to be applied until 31 December 2021

Introduction

The principles laid down in this Chapter, except for Chapters 4, 7 and 9 and annexes no. 1 and 2 to the Programme, shall apply until 31 December 2021.

9A.1. Primary objectives and special objectives

The Programme adapts the state policy on support for investments to the premises of the Strategy for Responsible Development, as described in detail in Chapter 5. The **primary objective** of the Programme – according to the "Capital for Development" pillar of the Strategy for Responsible Development – is to improve the innovativeness and competitiveness of the Polish economy by supporting new investments implemented by Polish and foreign enterprises from the SME sector and the large enterprise sector.

The objective will be implemented by providing support to Strategic and Innovative investments, Business Service Centres and Research and Development Centres, which will ensure the possibility of co-financing both large investments with a significant importance for the economy as well as medium-sized innovative projects.

The following **special objectives** will serve to achieve the primary objective:

- 1) increasing the share of innovative investments employing modern technologies;
- 2) creating highly paid jobs;
- 3) multiplying the Polish capital by investments;
- 4) stimulating the innovativeness of the Polish SMEs;
- 5) balancing out the interregional developmental gap.

9A.2. System for implementation of the Programme

The Minister responsible for the implementation of the Programme is the minister responsible for the economy who, as part of the funds allocated to the implementation of the Programme, provides support for the implementation of the following:

- 1) initial investments as per Art. 2(49) of the Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty (Official Journal of the EU L 187 of 26.06.2014, page 1, as amended), hereinafter "Regulation no. 651/2014", implemented across the country except for the Masovian Voivodeship, or

- 2) initial investments in favour of new economic activity as per Art. 2(51) of Regulation no. 651/2014 implemented in the area of the Masovian Voivodeship

– hereinafter the "investment".

The evaluation of investments and recommendation of their support is dealt with by the Interministerial Committee for Investments of Major Importance to the Polish Economy, hereinafter referred to as the "Committee". The recommendation of the Committee is not binding for the minister responsible for the economy.

The Committee was appointed by regulation no. 38 of the President of the Council of Ministers of 1 June 2015 on the appointment of the Interministerial Committee for Investments of Major Importance to the Polish Economy (*Monitor Polski (Official Gazette of the Republic of Poland)*, item 520).

The function of the Chair of the Committee is performed by a representative, in the rank of a secretary or undersecretary of state in the office serving the minister responsible for the economy, appointed by that minister. Representatives, in the rank of secretary or undersecretary of state, of the ministers responsible for the following matters have been appointed members of the Committee: public finance, foreign affairs, transport, regional development, science, labour, agriculture, communication, water economy, maritime economy, construction industry, planning and spatial arrangement and housing, higher education and environment, as well as a representative of the Chancellery of the President of the Council of Ministers and a representative of the President of the Competition and Consumer Protection. Meetings of the Committee, at the invitation of the Chair, can be attended by representatives of other ministries, who participate in an advisory capacity, without the right to participate in the adoption of resolutions.

The Committee's task is, in particular, to coordinate matters connected with the implementation of the Programme, including evaluation of applications for support under the Programme and submitting to the minister responsible for the economy recommendations on granting support.

The detailed mode of work of the Committee is specified by the regulations adopted by the Committee and approved by the Chair of the Committee.

9A.2.1. Principles of granting support

The state aid provided under the Programme is in conformity with the principles of granting state aid in the EU as specified in the *Guidelines on regional state aid for 2014-2020* (Official Journal of the EU C 209 of 23.07.2013, page 1, as amended) and in *Regulation no. 651/2014*. Aid not meeting the requirements of the regulation can be granted on the basis of acceptance of the European Commission in the mode specified in the *Guidelines on regional state aid for 2014-2020*.

The authority providing support is the minister responsible for the economy.

Under the Programme, the investment support will be granted in the following areas:

- 1) costs of investment in fixed assets and intangible assets (hereinafter the "investment costs");
- 2) costs of creating new jobs.

9A.2.1.1. Investments eligible for support under the Programme

The support can be granted exclusively to the entrepreneurs planning the following types of investments:

- 1) **Strategic** – a production investment with investment costs of at least PLN 80 million and number of new jobs of at least 50;
- 2) **Innovative** – a production investment with investment costs of at least PLN 5 million and number of new jobs of at least 20 the result of which will be a product or process innovation that is a novelty at least on a national scale, understood as:
 - a) a new or improved product which differs significantly from products made in Poland so far and which the entrepreneur will make available to prospective users as a result of implementation of the investment (product innovation),
 - b) a new or improved process which differs significantly from processes employed in Poland so far and which the entrepreneur will employ as a result of implementation of the investment (process innovation),– and fulfilment of the criteria for product or process innovation that is a novelty at least on a national scale will be confirmed by the minister responsible for the economy.
- 3) **Business Services Centre** – an investment in the modern business services sector, involving performance of the processes specified in Annex 1a to the Programme, with investment costs of at least PLN 1 million and number of new jobs of at least 100;
- 4) **Research and Development Centre** – an investment in the modern business services sector with investment costs of at least PLN 1 million and number of new jobs for candidates with higher education of at least 10, involving performance only of processes consisting in provision of the research and development services specified in Annex 1a to the Programme.

In the case of a reinvestment¹ in an existing establishment, planned by an entrepreneur applying for support for the investment costs, the minimum number of new jobs to be created for each investment type is reduced by 50%.

The number of new jobs is understood as a net increase in the number of employees in the given establishment as per Regulation no. 651/2014, expressed in full-time equivalents, as a result of implementation of a new investment in relation to the average employment over the last 12 months before the day of submittal of the application for granting state aid. Employees include only persons employed by the entrepreneur under a full-time employment contract along with part-time employees, expressed in full-time equivalents, including employees employed under an employment contract for a fixed term to perform odd or seasonal work. Employees do not include persons on childcare leaves in the reporting month or on unpaid

¹ Investment in fixed assets or intangible assets connected with increasing the production capacity of an existing establishment, diversifying the production of an establishment by introducing products which have not been produced before in that establishment or significantly changing the production process employed in an existing establishment.

leaves of at least 3 months (without interruption) or persons on rehabilitation benefits, except for pregnant women on such benefits who are to be treated as being on sickness benefits. In particular, employees do not include persons cooperating with the entrepreneur under civil law contracts and temporary workers within the meaning of Art. 2(2) of the Act of 9 July 2003 on employment of temporary workers (Journal of Laws of 2019, item 1563).

Entrepreneurs other than micro-entrepreneurs, small and medium size entrepreneurs or developing entrepreneurs within the meaning of point 9A.2.1.2, hereinafter referred to as "large entrepreneurs", can obtain support only if they undertake to cooperate with the entities forming the system of higher education and science within the meaning of Art. 7(1)(1)–(7) of the Higher Education and Science Law of 20 July 2018 (Journal of Laws of 2021, item 478) or with secondary schools within the meaning of Art. 18(1)(2) of the Education Law of 14 December 2016 (Journal of Laws of 2020, item 910 and 1378, and of 2021, item 4).

The cooperation with entities forming the system of higher education and science as well as secondary schools may consist in the following, in particular:

- 1) ordering performance of scientific research or development work;
- 2) sponsoring scientific research;
- 3) ordering performance of education programmes;
- 4) participating in the programme of the minister responsible for higher education and science titled "Implementation Doctorate" and other programmes or undertakings of the minister responsible for higher education and science related to the implementation of doctoral schools;
- 5) financing the participation of students and pupils in the education process with a practical profile, including dual education, through scholarships, organisation of internships or employment;
- 6) participating in research consortiums co-financed by the National Centre for Research and Development;
- 7) purchasing patents and licences from entities forming the system of higher education and science or their special purpose vehicles;
- 8) equipping the entities forming the system of higher education and science with the meaning of Art. 7(1)(1)–(7) of the Higher Education and Science Law of 20 July 2018 with laboratory instruments necessary for research;
- 9) providing secondary schools with the equipment necessary for didactic or practical tasks;
- 10) co-organising and co-financing students' training centres in higher education institutions, offering specialised courses, the purpose of which is to improve the skills required in the economic activity conducted by entrepreneurs.

A large entrepreneur is obliged to incur, over the investment maintenance period, the costs in the scope of cooperation with entities forming the system of higher education and science or with secondary schools in the amount of at least 15% of the value of the granted support.

9A.2.1.2 Reduction of thresholds due to the category and location of the entrepreneur

The minimum value of the investment costs to be incurred and the minimum number of new jobs to be created as part of each investment type specified in point 9A.2.1.1 and as part of re-investments are reduced and rounded up to the closest integer considering the following:

- 1) the category of the entrepreneur; if support is applied for by:
 - a) a micro-entrepreneur, i.e. an entrepreneur employing less than 10 employees and whose annual turnover or annual balance sheet total does not exceed EUR 2 million – by 90%,
 - b) a small entrepreneur, i.e. an entrepreneur employing less than 50 employees and whose annual turnover or annual balance sheet total does not exceed EUR 10 million – by 80%,
 - c) a medium-size entrepreneur, i.e. an entrepreneur employing less than 250 employees and whose annual turnover or annual balance sheet total does not exceed EUR 43 million – by 70%,
 - d) a developing entrepreneur, i.e. an entrepreneur employing less than 1000 employees and whose annual turnover or annual balance sheet total does not exceed EUR 250 million² – by 50%, or
- 2) the location of the investment:
 - a) in a medium-sized city losing its socioeconomic functions as per Annex 1 to the *Regulation of the Council of Ministers of 28 August 2018 on state aid granted to some entrepreneurs for implementation of new investments* (Journal of Laws, item 1713) or in a commune bordering a commune where that city is located, or
 - b) in a poviats or a city with poviats rights where the unemployment rate is at least 160% of the average unemployment rate in the country³, except for cities where the seat of the voivodeship governor or the voivodeship parliament is located – hereinafter referred to as the "area at risk of exclusion" – by 50%

– provided that in the case of investments in Research and Development Centres, the investment costs cannot be lower than PLN 300 thousand and the number of new jobs cannot be lower than 10, and in the case of investments in Business Services Centres, the investment costs cannot be lower than PLN 300 thousand.

9A.2.1.3 Support for the investment costs

The support can be applied for in the case of the following types of investments:

² The provisions of Annex I to Regulation no. 651/2014 apply accordingly to evaluation of the classification of an entrepreneur to the category of a developing entrepreneur.

³ For the purpose of evaluation of the location of the investment, the data taken into consideration include the average unemployment rate in the country and in the area of poviats according to the announcement of the President of Statistics Poland entered in "Monitor Polski" Official Gazette of the Republic of Poland under Art. 82 of the Act of 20 April 2004 on employment promotion and labour market institutions (Journal of Laws of 2020, item 1409, 2023, 2369 and 2400) as at the day of submittal of the application for state aid by the investor.

- 1) Strategic;
- 2) Innovative;
- 3) in a Research and Development Centre.

For the purpose of investment evaluation, the entrepreneur declares which qualitative criteria for investment evaluation it meets or will meet in relation to implementation of the investment and to what degree.

9A.2.1.3.1 Qualitative evaluation of the investment

For the purpose of investment evaluation, the entrepreneur declares which qualitative criteria for investment evaluation provided for in Table 1 in Annex 2a to the Programme it meets in relation to implementation of the investment and to what degree.

On the basis of the declaration of the investor and the documents submitted by them, the Polish Investment and Trade Agency (PAIH) carries out a qualitative evaluation on the basis of the criteria provided for in Table 1 in Annex 2a to the Programme. 1 point is awarded for meeting each of the qualitative criterion. The maximum number of points achievable in the qualitative evaluation of the investment is 10.

The entrepreneur may receive support if at least the following number of points is awarded:

- 1) 4 points – if the investment is located in an area of the country where the maximum intensity of regional aid⁴ is 50%, in an area at risk of exclusion or in in the Warmian-Masurian, Podlaskie, Lubelskie, Świętokrzyskie or Podkarpackie Voivodeship (hereinafter referred to as "Eastern Poland");
- 2) 5 points – if the investment is located in an area of the country where the maximum intensity of regional aid is 35%;
- 3) 6 points – if the investment is located in any other area of the country.

9A.2.1.3.2 Maximum intensity of support

The maximum intensity of the support for implementation of:

- 1) a Strategic or Innovative investment implemented by:
 - a) a micro-entrepreneur or a small entrepreneur is:
 - up to 25% of the investment costs – if the investment is located in Eastern Poland or in an area at risk of exclusion,
 - up to 15% of the investment costs – if the investment is located in any other area of the country,
 - b) a medium-sized entrepreneur or a developing entrepreneur is:
 - up to 20% of the investment costs – if the investment is located in Eastern Poland or in an area at risk of exclusion,
 - up to 10% of the costs – if the investment is located in any other area of the country,
 - c) a large entrepreneur is:
 - up to 15% of the investment costs – if the investment is located in Eastern Poland or in an area at risk of exclusion,

⁴ Under the regulation issued under Art. 10(2) of the Act of 30 April 2004 on the procedural issues concerning state aid (Journal of Laws of 2020, item 708 and item 2377).

- up to 5% of the investment costs – if the investment is located in any other area of the country;
- 2) in the Research and Development Centre is:
 - a) up to 25% of the investment costs – if the investment is located in Eastern Poland or in an area at risk of exclusion,
 - b) up to 15% of the costs – if the investment is located in any other area of the country.

9A.2.1.3.3 Maximum amount of support

The maximum amount of support for the given investment is calculated taking into consideration the planned amount of the investment costs, the maximum intensity of support and the number of points awarded in the qualitative evaluation of the investment, according to the following formula:

$$\text{Support amount (in PLN)} = a \times b \times c \div 10,$$

where the symbols carry the following meaning:

a – amount of the investment costs (in PLN),

b – maximum intensity of support (%),

c – final result of the qualitative evaluation of the investment.

Example:

An entrepreneur plans to create a Research and Development Centre and incur investment costs amounting to PLN 10,000,000 in the Podkarpackie Voivodeship. In the qualitative evaluation of the investment, 8 points were awarded.

$$\text{Support amount} = \text{PLN } 10,000,000 \times 25\% \times 8 \div 10 = \text{PLN } 2,000,000$$

(20% of eligible costs)

Obtaining support for the investment costs excludes the possibility to apply for support for the costs of creating new jobs.

9A.2.1.4 Support for costs of creating new jobs

The support can be applied for in the case of investment in:

- 1) a Business Services Centre;
- 2) a Research and Development Centre.

9A.2.1.4.1 Qualitative evaluation of the investment

For the purpose of investment evaluation, the entrepreneur declares which qualitative criteria for investment evaluation provided for in Table 2 in Annex 2a to the Programme it meets in relation to implementation of the investment and to what degree.

On the basis of the declaration of the investor and the documents submitted by them, PAIH carries out a qualitative evaluation of the investment. 1 point is awarded for meeting each of the qualitative criterion. The maximum number of points achievable in the qualitative evaluation of the investment is 10.

The entrepreneur may receive support if at least the following number of points is awarded:

- 1) 4 points – if the investment is located in an area of the country where the maximum intensity of regional aid⁵ is 50%, in an area at risk of exclusion or in Eastern Poland;
- 2) 5 points – if the investment is located in an area of the country where the maximum intensity of regional aid is 35%;
- 3) 6 points – if the investment is located in any other area of the country.

9A.2.1.4.2 Maximum intensity of support per one newly created job

The maximum intensity of the support for implementation of an investment:

- 1) in a Business Services Centre is:
 - a) up to PLN 15,000 per one newly created job – if the investment is located in Eastern Poland or in an area at risk of exclusion,
 - b) up to PLN 7500 per one newly created job – if the investment is located in any other area of the country;
- 2) in a Research and Development Centre is:
 - a) up to PLN 20,000 per one newly created job – if the investment is located in Eastern Poland or in an area at risk of exclusion,
 - b) up to PLN 10000 per one newly created job – if the investment is located in any other area of the country.

9A.2.1.4.3 Maximum amount of support

The maximum amount of support for the given investment is calculated taking into consideration the planned amount of the investment costs, the maximum intensity of support and the number of points awarded in the qualitative evaluation of the investment, according to the following formula:

$$\text{Support amount (in PLN)} = a \times b \times c \div 10,$$

where the symbols carry the following meaning:

- a* – number of newly created jobs,
- b* – maximum intensity of support per newly created job (in PLN),
- c* – final result of the qualitative evaluation of the investment.

Example:

An entrepreneur plans to employ 400 persons in the Business Services Centre in the Warmian-Masurian Voivodeship. In the qualitative evaluation of the investment, the project was awarded 6 points.

$$\text{Support amount} = 400 \times \text{PLN } 15,000 \times 6 \div 10 = \text{PLN } 3,600,000$$

Support obtained for the costs of creating new jobs excludes the possibility to apply for support for the investment costs.

9A.2.1.5 Increase in support in connection with training of employees

The amount of support for the costs of creating new jobs or the investment costs can be increased if the entrepreneur offers its employees trainings provided by third parties or

⁵ Under the regulation issued under Art. 10(2) of the Act of 30 April 2004 on the procedural issues concerning state aid.

education in higher education institutions in order to gain, supplement or improve professional or general skills and qualifications necessary to carry out work, which are not compulsory trainings under the effective regulations.

The maximum amount of support increase per one employee is as follows:

- 1) PLN 7,000 – if the investment is located in Eastern Poland or in an area at risk of exclusion;
- 2) PLN 5,000 – if the investment is located in any other area in the country.

The maximum amount of the increased support for the given investment is determined according to the following formula:

$$\text{Support amount (in PLN)} = a + b \times c \times d,$$

where the symbols carry the following meaning:

- a* – maximum amount of support for the investment costs or the costs of creating new jobs determined according to point 9A.2.1.3.3 or 9A.2.1.4.3,
- b* – number of employees undergoing trainings, not exceeding the number of jobs created in connection with implementation of the investment,
- c* – coefficient equal to 0.5 if the investment is located in Eastern Poland or in an area at risk of exclusion or coefficient equal to 0.25 if the investment is located in any other area of the country,
- d* – amount of costs of training per employee, not exceeding: PLN 14,000 if the investment is located in Eastern Poland or in areas at risk of exclusion or PLN 20,000 if the investment is located in any other area of the country.

Example 1 – support for the investment costs

An entrepreneur plans to create a Research and Development Centre in the Podkarpackie Voivodeship and incur the related investment costs amounting to PLN 10,000,000. In the qualitative evaluation of the investment, 8 points were awarded. Moreover, the entrepreneur plans to employ and train 50 employees in connection with the new investment. The training cost will amount to PLN 18,000 per person.

$$\text{Support amount} = \text{PLN } 2,000,000 + 50 \times 0.5 \times \text{PLN } 14,000 = \text{PLN } 2,350,000$$

Example 2 – support for creating new jobs

An entrepreneur plans to employ 400 persons in the Business Services Centre in the Warmian-Masurian Voivodeship. In the qualitative evaluation of the investment, the project was awarded 6 points. The training cost will amount to PLN 10,000 per person.

$$\text{Support amount} = \text{PLN } 3,600,000 + 400 \times 0.5 \times \text{PLN } 10,000 = \text{PLN } 5,600,000$$

The performance of the training is confirmed by the costs incurred by the investor to finance the trainings provided by third parties or for education in schools, continuing education centres, practical education centres, vocational training centres or higher education institutions.

9A.2.1.6 Support limits

The maximum amount of support calculated according to points 9A.2.1.3 – 9A.2.1.5 is limited in accordance with this point.

The maximum amount of support for a Strategic investment with investment costs below PLN 1 billion cannot exceed the maximum level of intensity of the regional aid specified in the regional aid map determined by way of the regulation issued under Art. 10(2) of the Act of 30 April 2004 on the procedural issues concerning state aid (Journal of Laws of 2020, items 708 and 2377), effective at the time of granting the state aid for the amount of costs eligible for aid in the amount of EUR 50 million.

The minister responsible for the economy, having received a recommendation of the Committee, can decide to grant support for an investment with investment costs exceeding or equal to PLN 1 billion. Then, the maximum amount of support calculated according to the Programme cannot exceed the maximum level of the intensity of regional aid specified in the regional aid map and effective at the time of granting the state aid, for the amount of the costs eligible for aid in the amount of EUR 100 million.

The amount of support for the Investment in each case cannot exceed the maximum level of intensity of regional aid specified in the regional map aid determined by way of the regulation issued under Art. 10(2) of the Act of 30 April 2004 on the procedural issues concerning state aid.

9A.2.1.7 Principles of combining regional aid instruments

The support under the Programme for investments can be combined with other regional aid instruments granted in the form of direct subsidies from the state treasury or programmes co-financed from the EU funds, exemptions from income tax in special economic zones or the areas specified in the Act of 10 May 2018 on support for investments as well as other *ad hoc* aid, exclusively in the case of the following investments:

- 1) for which the value of support under the Programme does not exceed PLN 3 million;
- 2) Strategic investment if the investment costs amount to at least PLN 350 million;
- 3) Innovative investment if the investment costs amount to at least PLN 100 million;
- 4) in a Business Services Centre if the entrepreneur undertakes to create at least 500 new jobs;
- 5) in a Research and Development Centre.

9A.2.1.8 Reduction of support in the case of modification of investment parameters

It is admissible to reduce the value of the investment costs by the maximum of 20% and the number of newly created jobs by the maximum of 20%, but in each case the amount of declared investment costs or the number of new jobs cannot be lower than the minimum thresholds entitling to application for support for the specific types of the investments determined in points 9A.2.1.1. and 9A.2.1.2.

The minimum values of the investment costs or the number of newly created jobs after reduction are specified in the subsidy agreement concerning support for implementation of the investment project.

If the investment parameter based on which the support is granted is reduced, the amount of support will be recalculated according to the principles specified in the Programme.

9A.2.2 Procedure and documentation of Programme implementation

The minister responsible for the economy is the authority granting state aid.

The minister responsible for the economy is responsible for the implementation of the Programme as a whole. The direct service of investors and implementation of stages I, II and III of the procedure referred to below is carried out by PAIH in cooperation with the minister responsible for the economy.

Description of the procedure:

Stage I Preliminary evaluation of the investment

The investor submits to PAIH a completed application form – Information on the project and – in the case of large entrepreneurs – a declaration of indispensability of state aid for the project (the so-called incentive effect analysis).

The application form includes the following:

- 1) background information on the entrepreneur;
- 2) designation of the activity of the enterprise in the world and in Poland pursued so far;
- 3) information on state aid obtained over the last three years;
- 4) information on the new investment project along with a declaration of fulfilment of the relevant criteria;
- 5) declaration concerning other forms of aid which the investor intends to apply for in connection with implementation of the investment.

In the case of Innovative investments, the investor encloses to the application form an innovation declaration along with a description. The description should include, in particular, information about the following:

- 1) planned research and development work;
- 2) planned work concerning engineering, design or other creative activity;
- 3) planned marketing activity and activity aiming to increase the brand value;
- 4) planned activity connected with acquisition of intellectual property rights;
- 5) planned trainings for employees;
- 6) planned development of software and databases;
- 7) planned purchase or lease of fixed assets and
- 8) planned innovation management.

PAIH will immediately provide the declaration along with the description to the minister responsible for the economy for confirmation of investment innovativeness. The minister responsible for the economy provides the evaluation result to PAIH.

The entrepreneur prepares the incentive effect analysis based on the principles specified in the Guidelines on regional state aid for 2014–2020 or Regulation no. 651/2014.

Stage II Detailed evaluation of the investment

PAIH analyses the data presented by the entrepreneur in terms of fulfilment of the formal requirements of the Programme specified in point 9A.2.1. as well as their accuracy and actuality. Should their verification of supplementation be necessary, the entrepreneur is obliged to submit written explanations or corrections.

Based on the verified application form, PAIH prepares a description of the project containing evaluation of the investment, level of support recommended on its basis and substantiation.

The description of the project includes:

- 1) information on the activity of the investor in the world and in Poland;
- 2) information on the planned investment project – declared by the entrepreneur: volume of employment, investment costs, degree of fulfilment of the qualitative criteria of investment evaluation, cooperation with local suppliers, schools, higher education institutions or other entities of the system of higher education and science, type of activity, period of investment implementation, planned location in Poland, alternative locations, financial projections, state aid acquired so far, intention to use other forms of state aid for implementation of the given project;
- 3) opinion on the innovativeness of the project along with the justification;
- 4) amount and detailed substantiation of the recommended support;
- 5) estimates concerning the planned inflows to the state budget and budgets of local authorities from personal income tax, corporate income tax and property tax over the period of project implementation and over the period of project durability;
- 6) evaluation of the incentive effect analysis;
- 7) summary of project evaluation.

Stage III Overall evaluation and proposed support amount

PAIH provides the description of the project, along with a copy of the documents submitted by the investor based on which the description was prepared, to the minister responsible for the economy – the Chair of the Committee.

Stage IV Issue of opinion on the evaluation and proposed support

The Chair of the Committee verifies the documentation received from PAIH regarding the investment project and the support offer and, after its preliminary acceptance, submits the support offer with a substantiation to the Committee for opinion. The Committee issues an opinion on the project in accordance with regulation no. 38 of the President of the Council of Ministers of 1 June 2015 on appointment of the Interministerial Committee for Investments of Major Importance to the Polish Economy and the Committee regulations issued thereunder.

The Committee's project opinion report is submitted to the minister responsible for the economy to make the final decision on granting or refusing to grant the support. If the minister responsible for the economy makes a decision other than indicated in the Committee's recommendation, the minister responsible for the economy shall prepare a written detailed substantiation of that decision. The substantiation is communicated to each member of the Committee.

The minister responsible for the economy informs PAIH about the amount of support the entrepreneur can obtain or about the refusal to grant the support for PAIH to inform the

entrepreneur. PAIH informs the minister responsible for the economy immediately about the date of delivery of the information to the entrepreneur. The amount of support specified in the information is non-negotiable. The entrepreneur accepts the proposed amount of support by submitting a declaration to PAIH within 30 days from the date of the delivery of the information. If the entrepreneur does not accept the proposed amount of support or if the reply is not submitted on time, the support is not granted.

Within the available budget, the minister responsible for the economy can, at the request of the entrepreneur and without requirement to request the Committee for an opinion, accept changes in the schedule of implementation of the investments recommended by the Committee and make related changes in the support payment schedule, unless such changes concurrently change the overall parameters of such investments or affect the awarded points and total support value. The minister responsible for the economy informs the Members of the Committee about the changes made.

Stage V Agreement conclusion

Upon submittal of the proposed support acceptance declaration by the investor, the minister responsible for the economy concludes the subsidy agreement regarding support for implementation of the investment project, hereinafter referred to as the "Agreement", with the investor. The prerequisite for conclusion of the Agreement is prior submittal by the investor of an application for state aid to the minister responsible for the economy.

The Agreement determines the terms of granting support and the method of control, including but not limited to the following:

- 1) value and title of the granted subsidy as well as the schedule and terms of its transfer;
- 2) value of the investment costs declared by the investor, number of declared newly created jobs and the schedule of implementation of the investment;
- 3) value of the costs of trainings declared by the investor and number of jobs which the trainings pertain to as well as the method of their fulfilment;
- 4) required period of maintenance of the implemented investment and newly created jobs;
- 5) obligations of the entrepreneur in connection with fulfilment of the investment project evaluation criteria (qualitative criteria) which were the basis for granting the subsidy;
- 6) in the case of a large entrepreneur – entrepreneur's undertaking to incur, in the period of investment implementation or maintenance, expenses concerning cooperation with entities forming the system of higher education and science as well as determination of the forms of cooperation;
- 7) principles of control of the degree of performance of the contractual provisions by the investor exercised by the minister responsible for the economy;
- 8) the term of the Agreement (including the period of project durability) – not exceeding 10 years, provided that payment of the last subsidy tranche upon investment completion cannot be made later than by the end of the fifth calendar year from the Agreement conclusion day and no later than by the end of 2030;
- 9) if notification of the aid project to the European Commission is required – making the subsidy payment conditional upon obtaining a positive decision of the European Commission;
- 10) obligation of the investor to submit annual reports on the performance of the terms of Agreement (employment, investment costs, employee training costs, fulfilment of the criteria referred to in point 5);
- 11) obligation of the investor to submit annual information on the payments made in the given reporting period for CIT, PIT, property tax and the value of sales on the domestic market;

- 12) consequences of the investor's failure to meet the contractual obligations, including but not limited to the possibility of termination of the agreement with immediate effect if the investor: commenced investment implementation before the date of the application for state aid; discontinued investment implementation, fails to maintain the jobs created in connection with investment implementation or fails to maintain the investment costs at least at the appropriate level in accordance with the terms of the agreement or fails to satisfy other criteria based on which the support was granted, implements the investment in breach of the agreement or the law; discontinued, including suspension, conducting the economic activity within the term of the agreement; discontinued conducting activity in the scope covered by the support under the agreement for a period exceeding 3 months; presented false declarations or documents to obtain the subsidy which is confirmed by a final and non-appealable court judgement sentencing a member of the investor's management body. Reservation of liquidated damages amounting to at least 0.1% of the subsidy value is provided for in the agreement in case of failure to supply the information referred to in points 10-11 on time;
- 13) consequences of the investor's refusal to undergo control or preventing it.

The annexes to the Agreement are as follows:

- 1) current transcript from the Register of Entrepreneurs of the National Court Register concerning the investor or a printout from the Central Registration and Information on Business;
- 2) model financial and works report regarding investment project progress;
- 3) schedule of creating new jobs;
- 4) schedule of incurring investment costs;
- 5) schedule of incurring training costs – if increased support is used in connection with employee trainings;
- 6) potential powers of attorney.

If notification of the aid project to the European Commission is required, the condition for subsidy payment is lack of objections of the European Commission as to the aid project. The authority responsible for handling the notification procedure is the minister responsible for the economy. The conditions for granting support specified in the Agreement cannot change after the co-financing period (i.e. in the period where the investor is obliged to maintain the new jobs and the investment).

Stage VI Control of Agreement performance

The detailed scope, principles and mode of control are specified in the Agreement.

In the period of investment implementation, the authorised representatives of the minister responsible for the economy, hereinafter the "minister's representatives," carry out annual controls of Agreement performance, including but not limited to the number of the created jobs, training costs (if increased support is used in connection with employee training) and the level of the investment costs incurred by the investor from the date of commencement of investment implementation to the last day of the prior calendar year.

The control is carried out:

- 1) remotely, by means of electronic communication within the meaning of Art. 2(5) of the Act of 18 July 2002 on providing services by electronic means (Journal of Laws of 2020, item 344);
- 2) at the registered office of the entrepreneur or
- 3) at the site of investment implementation.

The remote control covers, in particular, sending by the entrepreneur of full documentation required by the minister's representatives, including photographs. Upon its verification, a control report is prepared.

The remote mode does not exclude the possibility of carrying out controls at the investor's registered office or at the investment implementation site, especially when the content of the documents presented by the investor remotely gives rise to doubts or there is a suspicion of irregularities in the performance of the Agreement. Moreover, upon expiry of three years from commencement of investment implementation, the controls are carried out at the registered office of the entrepreneur or at the site of investment implementation.

The authorised representatives of the minister also carry out the control at the registered office of the entrepreneur or at the site of investment implementation upon completion of investment implementation as well as the final control upon expiry of the investment maintenance period and the control of the created jobs in terms of the number of created jobs, level of investment costs, costs of cooperation with entities forming the system of higher education and science and training costs (if increased support is used in connection with training of employees) incurred by the entrepreneur, satisfaction of the investment project evaluation criteria (qualitative criteria).

Each time the investor is obliged to grant the controlling entities unlimited access to the sites of investment implementation and access to accounting records, personal files, HR records (including those kept in an electronic form) as well as all documents related to the investment and other documents determined in the Agreement.

The investor's refusal to undergo a control or preventing it are considered a basis for termination of the Agreement with immediate effect. Upon the control, the authorised representatives of the minister prepare a report which includes, in particular, a list of documents and other sources based on which the control was carried out, number of jobs created by the entrepreneur, training costs (if increased support is used in connection with training of employees) and the level of investment costs incurred by the entrepreneur from the investment implementation commencement day to the last day of the calendar year subject to the control.

The Agreement determines in detail the procedure of submitting objections by the entrepreneur and their review by the minister responsible for the economy. If the report shows that the entrepreneur received excessive aid tranches in the given year, but the change of investment parameters did not consist in their reduction below the minimum level determined in the Agreement, the entrepreneur is obliged to refund the relevant part of aid with interest, according to the Act on public finance, to the bank account specified by the minister responsible for the economy. If the final control shows that the entrepreneur failed to meet all conditions of the Agreement, especially if the investment parameters are lower than the minimum level determined in the Agreement, the entrepreneur is obliged to refund the entire aid with interest, according to the Act on public finance, to the bank account specified by the Minister.

9A.3. Programme financing

The Programme is fully financed from the state budget.

Each year over the years 2011-2030, funds for Programme implementation, i.e. funds for financing subsidy agreements concluded in the years 2011-2025 between the investor and the minister responsible for the economy concerning granting support, are planned in the Budget Act. The agreements will provide for support payment in annual tranches, and the last payment cannot be made earlier than by the end of the fifth calendar year from the day of agreement conclusion and no later than by the end of 2030. The minister responsible for the economy can grant an individual consent to conclusion of an agreement providing for a longer support payment period than specified in the previous sentence or to the amendment of the agreement in this scope, provided that the said period cannot exceed the Programme effectiveness period.

The allocation of funds to support for the costs of creation of new jobs, training costs (current expenses) and support for the investment costs (capital expenses) shall be determined each time during preparation of the subsequent budget bills.

The total budget of the Programme is **PLN 2,583.4 million**.

Programme budget for the specific years:

Year	Amount (PLN million)	Year	Amount (PLN million)	Year	Amount (PLN million)
2011	27.0	2018	230.0	2025	190.0
2012	34.0	2019	174.5	2026	190.0
2013	29.4	2020	92.8	2027	140.5
2014	76.0	2021	136.0	2028	91.0
2015	86.0	2022	273.5	2029	47.2
2016	98.0	2023	363.8	2030	16.7
2017	97.0	2024	190.0		

9A.4. Annexes to the Programme

1. Categories of processes supported for the Business Services Centres and Research and Development Centres – Annex 1a.
2. Qualitative criteria of investment evaluation – Annex 2a.

Annex 1a

Categories of processes supported for the Business Services Centres and Research and Development Centres.

AREA	PROCESS	ADVANCEMENT STATUS
Finance and Accounting	<ul style="list-style-type: none"> Liability management: <ul style="list-style-type: none"> Liabilities Payments Employee settlements 	semi-advanced
	<ul style="list-style-type: none"> Management of receivables: <ul style="list-style-type: none"> Receivables Debt collection Issue of sale invoices 	semi-advanced
	<ul style="list-style-type: none"> Area of the General Ledger <ul style="list-style-type: none"> General Ledger Fixed assets Intercompany settlements Tax returns Preparation of the Balance Sheet, Income Statement and other financial accounts/reports 	semi-advanced
	<ul style="list-style-type: none"> Controlling Liquidity management / Treasury Analytics Management accounting 	advanced
IT Services	<ul style="list-style-type: none"> Master Data Management User support: <ul style="list-style-type: none"> Responding to simple queries and changes in the applications/workstations 	semi-advanced
	<ul style="list-style-type: none"> Application Management: <ul style="list-style-type: none"> Specialised application support; Remote repair and configuration change for resolution of the client's problems Application maintenance Application localisation, application testing 	advanced
	<ul style="list-style-type: none"> IT Infrastructure Management: <ul style="list-style-type: none"> Infrastructure management Infrastructural project management Integration of applications and HW (hardware) 	advanced
	<ul style="list-style-type: none"> Implementation of IT Solutions / IT Consulting: <ul style="list-style-type: none"> Implementations of systems and applications based on the client's needs 	advanced
HR Services	<ul style="list-style-type: none"> "Hard" HR Services: <ul style="list-style-type: none"> HR documentation management and control 	semi-advanced

	<ul style="list-style-type: none"> • Payroll calculation • Management of the pay scales and incentive system 	
	<ul style="list-style-type: none"> • "Soft" HR services <ul style="list-style-type: none"> • Talent management • Trainings • Recruitment process management • Mobility 	semi-advanced
Banking, Insurance and Financial Services	<ul style="list-style-type: none"> • Asset handling – administrative support • Valuation of net assets 	semi-advanced
	<ul style="list-style-type: none"> • Specific Banking / Investment Banking Processes: <ul style="list-style-type: none"> • Risk management • Asset handling – middle office • Property management • Asset management • Netting 	advanced
	<ul style="list-style-type: none"> • Specific Insurance Processes: <ul style="list-style-type: none"> • Risk assessments • Actuarial activities • Valuations and market analyses 	advanced
	<ul style="list-style-type: none"> • Specific Capital Market Processes: <ul style="list-style-type: none"> • Hedging • Global Markets / FX transactions • Alternative investment services • Derivative instruments 	advanced
	<ul style="list-style-type: none"> • Product creation • Asset portfolio management 	advanced
External Customer Service (Front Desk)	<ul style="list-style-type: none"> • External Customer Service: <ul style="list-style-type: none"> • Helpdesk • Sale and customer service support • Order tracking 	semi-advanced
Research and Development Services	<ul style="list-style-type: none"> • Provision of research and development services specified in item 72 of the Polish Classification of Goods and Services or conducting scientific studies or developmental work as per the Higher Education and Science Law of 20 July 2018. 	highly advanced
Supply Chain Management	<ul style="list-style-type: none"> • Plan to Deliver 	semi-advanced
Purchasing Department	<ul style="list-style-type: none"> • Planning • Purchases • Contract management • Supplier portfolio management 	semi-advanced

Specialised Services	<ul style="list-style-type: none"> • Support of legal services • Auditing services / Auditing service support • Support in treatment/medical processes • Marketing services 	advanced
Project and Business Transformation Management	<ul style="list-style-type: none"> • Management of financial projects, HR projects and other business processes • Management of business projects with full financial and qualitative accountability • Management of the Business Transformation Programmes 	advanced
Knowledge Management	<ul style="list-style-type: none"> • Centres handling comprehensive processes in the KPO system (e.g. knowledge management, high-risk decision-making, highly specialised IT and financial processes characterised by an extensive know-how on the part of the service provider), management of project portfolios (PPM, PMO, risk management, change management) 	advanced

Qualitative criteria of investment evaluation

Table 1. Qualitative criteria of investment evaluation when applying for support for investment costs

Lp.	Criterion	Criterion fulfillment methodology	Criterion fulfillment verification method
1	Investment in the strategic sector	<p>Manufacturing, in the plant where the new investment is carried out, of products or the provision of services specified in the following PKWiU codes:</p> <ol style="list-style-type: none"> 1) in the high-quality food sector: 10.1 - preserved meat and meat products; 10.3 - processed and preserved fruits and vegetables; 10.7 - bakery and flour products, 10.8 - other food products, 11.07 - non-alcoholic beverages; mineral waters and other bottled waters, 17.21 - corrugated paper and corrugated cardboard, paper and cardboard packaging, 20.15.3 – mineral, nitrogen fertilizers, 20.15.4 – mineral, phosphorus fertilizers, 20.15.5 – mineral, potassium fertilizers, 20.15. 6 - sodium nitrate, 20.15.7 - mineral fertilizers, not elsewhere classified, 20.15.8 - natural or organic fertilizers, not elsewhere classified, 20.2 - pesticides and other agrochemicals; 2) within the means of transport sector: 13.96 - other technical and industrial textile products, 20.16.5 - other plastics in primary forms; ion exchangers, 20.17 - synthetic rubber in primary forms, 22.11 - rubber tires and tubes; retreaded and regenerated tires made of rubber, 22.19.4 - driving belts or conveyor belts, made of rubber, 24.42 - aluminum, 25.5 - forging, pressing, stamping and metal rolling services; powder metallurgy services, 25.61 - metal processing and coating services, 29.1 - motor vehicles, excluding motorcycles, 29.2 - motor vehicle bodies; trailers and semi-trailers, 29.3 - parts and accessories for motor vehicles, 30.2 - railway locomotives and rolling stock, 33.17 - repair and maintenance services for other transport equipment; 3) in the professional electrical and electronic equipment sector: 20.11 - technical gases, 20.13.23 - alkali metals or alkaline earth metals; rare earth metals, scandium and yttrium; mercury, 20.13.5 - salts of other metals, 20.13.64 - phosphides, carbides, hydrides, nitrides, azides, silicides and borides, 23.43 - ceramic insulators and elements of ceramic insulation fittings, 24.41 - precious metals, 24.45 - other non-ferrous metals, 25.3 - steam generators, excluding central heating hot water boilers, 26.1 – printed or electronic components and circuits, 26.2 - computers and peripheral devices, 26.3 - telecommunications equipment, 26.51 - measuring, control and navigation instruments, 26.70.23 - liquid crystal devices ; lasers, other than laser diodes; other optical devices and instruments n.e.c., 26.70.24 - optical measuring and control devices and instruments, 27.11 - electric motors, generators and transformers, 27.12 - electricity transmission and exploitation apparatus, 27.20.2 - electric accumulators and parts thereof , 27.31 - fiber optic cables, 27.32 - other 	Enterprise's statement submitted in the application for the decision of support for the investment: subject of the activity conducted within the new investment (with reference to the PKWiU classification).

Lp.	Criterion	Criterion fulfillment methodology	Criterion fulfillment verification method
		<p>electronic and electric wires and cables, 27.4 - electric lighting equipment, 27.9 - other electrical equipment;</p> <p>4) aviation and space sector: 30.3 - aircraft, spacecraft and similar machines, 33.16 - repair and maintenance services for aircraft and spacecraft;</p> <p>5) in the sector of hygiene products, drugs and medical products: 17.22 - household, toilet and sanitary articles, made of paper, 20.42 - cosmetic and toilet preparations, 20.53 - essential oils; mixtures of fragrances, 21.1 - basic pharmaceutical substances, 21.2 - drugs and other pharmaceutical products, 26.6 - irradiation devices, electromedical and electrotherapeutic equipment, 30.92 - parts of soil cultivation machines, 32.5 - medical devices, instruments and products, including dentistry;</p> <p>6) within the machinery sector: 25.73.5 - metal molds; molding boxes; sub-model plates; foundry models, 28.11 - engines and turbines, excluding aircraft, car and motorcycle engines, 28.12 - equipment and fittings for hydraulic and pneumatic drive, 28.13 - other pumps and compressors, 28.21 - furnaces and furnace burners, 28.22.18 - other lifting, handling, loading or unloading equipment, 28.25 - industrial cooling and ventilation equipment, 28.29.43 - vending machines, 28.3 - machines for agriculture and forestry, 28.4 - machines and mechanical tools, 28.9 - other special-purpose machines, 33.12.2 - repair and maintenance services for special-purpose machinery, 33.2 - installation services for industrial machinery, equipment and fittings;</p> <p>7) in the recovery sector of raw materials and modern plastics: 20.16.4 - polyacetals, other polyethers and epoxy resins in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters in primary forms, 38.3 - raw material recovery services; recyclable materials;</p> <p>8) within the eco-construction sector: 31.0 - furniture, 27.5 - household appliances, 16.21 - veneer and wood-based boards, 16.22 - ready-made floor boards, 16.23.11 - windows and doors, frames and thresholds, made of wood, 17.24 - wallpapers, 20.3 - paints, varnishes and similar coatings, printing ink, ready-made driers and sealants, 20.52 - adhesives, 22.23.14 - doors, windows, frames and door thresholds; shutters, curtains (including Venetian blinds) and similar products and parts thereof, of plastics, 23.11 - flat glass, 23.12 - flat, profiled and further processed glass, 23.31 - ceramic tiles and ceramic paving slabs, 23.42 - ceramic sanitary ware;</p> <p>9) within the professional services sector: 62.03 - network and IT systems management services, 63.11.11 - data processing services, 70.22.1 - management consulting services, 71.1 - architectural and engineering services and related technical consultancy, 72 - research and development services, 74.1 - specialist design services;</p> <p>10) within the sector of specialized ICT services: 58.21 - services related to publishing computer games, 62.01 - services related to software, 62.02.2 - services related to consulting in the field of computer software</p> <p>or in line with smart specializations of the voivodeship where the investment is planned.</p>	
2	High export revenues	Achieving the share of revenues from export sales in net revenues from the sale of products, goods and materials of the enterprise, equal to at least the average	Verification as at the end of the investment maintenance period, whether in this period the average share of revenues from export sales in net revenues from the sale of

Lp.	Criterion	Criterion fulfillment methodology	Criterion fulfillment verification method
		as of the date of conclusion of the subsidy agreement. The average share of revenues from export sales in net revenues from sales of products, goods and materials of non-financial enterprises in the national economy is determined on the basis of the Central Statistical Office (GUS) report "Financial results of economic entities" for the full calendar year.	products, goods and materials of the enterprise was at least equal to the average as at the date of conclusion of the subsidy agreement.
3	Membership in the National Key Cluster	Affiliation to the Key National Cluster chosen by way of a competition organized by the Minister of Economy.	Entrepreneur's affiliation with the National Key Cluster after the completion of a new investment, throughout the entire period of investment maintenance. If the cluster loses the status of a Key National Cluster during the investment maintenance period, the entrepreneur is obliged to continue operating in its structure.
4	Conducting research and development activities	Conducting R&D activities during the investment maintenance period: 1) at least 1% of the enterprise's costs in this particular tax year are the costs of: a) R&D activities within the meaning of Article 5a point 38 of the Act of 26 July 1991 on personal income tax and of Article 4a point 26 of the Act of 15 February 1992 on corporate income tax, or b) costs of acquisition of R&D services classified as services within the scope of scientific research and development works in the sense of the provisions on the Polish classification of services and products, or 2) New employment for the purposes of a new investment for conducting R&D works in the sense of Article 5a point 40 of the Act of 26 July 1991 on personal income tax or of Article 4a point 28 of the Act of 15 February 1992 on corporate income tax will amount to 2% of full-time equivalent for all the employees of the enterprise.	In the scope of point 1: In each tax year the entrepreneur incurs the costs of research and development activity or the purchase of research and development services constituting at least 1% of the costs of the entrepreneur's activity. In the scope of point 2: Allocating, during the entire period of maintaining the investment, at least 2% of the equivalent working time of all persons employed in the plant for development works.
5	Having the status of a micro, small or medium sized entrepreneur	Holding the status of a micro, small or medium entrepreneur as at the date of the subsidy agreement.	Not applicable.
6	Creation of highly paid and stable jobs	Creation of specialized jobs in or offering stable employment, including: 1) employment in newly created jobs related to the new investment at least 80% of people with higher education, technical or vocational secondary education confirmed by a diploma, certificate or other document authorizing to perform a profession related to the new investment, or 2) employing at least 70% of all employees of the establishment on the basis of employment contracts for an indefinite period.	Verification whether the entrepreneur, in connection with the implementation of a new investment, has met at least 1 of 2 points by: In the scope of point 1: employment after the conclusion of the subsidy contract, in newly created jobs related to the new investment, at least 80% of people with higher education, technical or vocational secondary education, certified by a diploma or certificate or other document entitling to perform a related profession with a new investment and maintenance of newly created specialized jobs throughout the entire period of maintaining the investment; In the scope of point 2: maintaining, throughout the entire period of maintaining the investment, average annual employment in the company based on employment contracts for an indefinite period of at least 70%. To determine whether the condition is met, members of the management board are not included - in the case of capital companies or partners - in the case of partnerships.
7	Activities with a low negative impact on	Running a business with a low negative impact on the environment confirmed by holding the EMAS, ETV or ISO 14001 Certificate at the end of the maintenance investment period, or replacing the indicated certificates with a document	Verification as at the end of the maintenance investment period of having the EMAS, ETV or ISO 14001 Certificate or replacing the indicated certificates with a document confirming the GreenEvo laureate status or the Cleaner Production Certificate, or an

Lp.	Criterion	Criterion fulfillment methodology	Criterion fulfillment verification method
	the environment	confirming the GreenEvo laureate status or Cleaner Production Certificate or an entry in the Polish Register of Cleaner Production and Responsible Entrepreneurship.	entry in the Polish Cleaner Production and Responsible Entrepreneurship Register.
8	Location of investments in areas at risk of exclusion	Location of the investment: 1) in the city from Table 3, or in the communes bordering these cities, or 2) in the area of poviats or cities with poviat rights, where the unemployment rate is at least 160% of the average unemployment rate in the country, with the exception of cities where the seat of the voivode or voivodship assembly is located.	Not applicable.
9	Supporting the acquisition of education and professional qualifications, and cooperation with industry schools	Supporting the acquisition of education and professional qualifications, and cooperation with industry schools, including: 1) providing employees with training aimed at obtaining, supplementing or improving professional or general skills and qualifications needed to perform work, or 2) co-financing the costs of education, or 3) cooperation with industry schools, technical schools, practical education centers, specialized secondary schools or universities, which organize apprenticeships or internships, or 4) providing extracurricular educational activities aimed at obtaining, supplementing or improving skills and professional or general qualifications needed to perform work, including job search skills, financed by the entrepreneur, or 5) handing over machines or tools for the needs of the school, practical training center or university, or 6) creating a sponsorship class or laboratory, or 7) dual education, or 8) conducting an implementation doctorate by an employed employee.	Verification whether the entrepreneur, in connection with the implementation of a new investment, has met at least 4 out of 8 points by: In terms of items 1 and 2: covering the entire maintenance period of the investment, the costs of training provided by external entities or training in educational units or universities in the amount of at least PLN 1000 gross annually per employee, for at least 50% of employees employed in the workplace. In the case of internal training, employment, throughout the entire maintenance period of the investment, of an employee whose duties include only training of the entrepreneur's employees. In terms of point 3: conclusion of an agreement with the body running a school or a center for practical education or a university on conducting student apprenticeships or internships with this entrepreneur throughout the entire maintenance period of the investment and accepting at least one person for apprenticeship or internship in the enterprise each year in which the investment was carried out. In the scope of point 4: conclusion of an agreement with the body running a school or a center for practical education or a university on providing, throughout the entire maintenance period of investment, students or students financed by the entrepreneur, out-of-school educational activities aimed at obtaining, supplementing or improving skills and professional or general qualifications needed to perform the work and the organization of at least one such activity in each year of the investment maintenance period. In the scope of point 5: conclusion of an agreement with the body running a school or a center of practical education or a university, the subject of which is the transfer, during the period of maintaining the investment, for the needs of this school, center of practical education or university, of machines or tools, confirmed by the transfer protocol. In terms of point 6: conclusion of an agreement with the body running a school or a center for practical education or a university, the subject of which is to create a patron class or laboratory during the maintenance period of the investment In terms of point 7: conclusion of an agreement with the body running a school or a center for practical education or a university, the subject of which is the admission of students to practical vocational training or students for dual studies conducted with the participation of an entrepreneur, throughout the entire period of maintaining the investment and accepting every year of maintaining the investment at least one person for an apprenticeship or internship in the workplace where the Investment is carried out.

Lp.	Criterion	Criterion fulfillment methodology	Criterion fulfillment verification method
			In the scope of point 8: opening, during the investment maintenance period, by at least one employee of a doctoral dissertation as part of an implementation doctorate.
10	Taking actions in the field of employee care	Taking actions in the field of employee care, in particular providing employees with additional employee benefits in the field of various forms of recreation, cultural and educational activities, sports and recreation activities, insurance, health care programs, going beyond the benefits required by law or collective labor agreements.	Verification whether, throughout the entire period of maintenance of the investment, internal regulations were in force at the workplace, providing employees with the possibility of using employee care benefits financed by the employer in the amount of at least PLN 800 gross per employee per year, for all employees at the workplace, and that all employees, immediately after the introduction of the regulation, submitted written statements that they had read it.

Table 2. Qualitative criteria for investment evaluation in the event of applying for support for the costs of creating new jobs

No.	Criterion	Criterion fulfillment methodology	Criterion fulfillment verification method
1	Type of processes performed	Conducting activities involving advanced or highly advanced processes indicated in Appendix 1 and providing work as part of them by at least half of the employees employed as part of the Investment (full-time equivalent).	Conducting as part of the investment, during the investment maintenance period, activities including advanced or highly advanced processes indicated in the Agreement and the provision of work by employees in the number specified in the Agreement as part of these processes
2	High export revenues	Achieving the share of revenues from export sales in net revenues from the sale of products, goods and materials of the enterprise, equal to at least the average as of the date of conclusion of the subsidy agreement. The average share of revenues from export sales in net revenues from sales of products, goods and materials of non-financial enterprises in the national economy is determined on the basis of the Central Statistical Office (GUS) report "Financial results of economic entities" for the full calendar year.	Verification as at the end of the maintenance investment period, whether in this period the average share of revenues from export sales in net revenues from the sale of products, goods and materials of the enterprise was at least equal to the average as at the date of conclusion of the subsidy agreement.
3	Conducting research and development activities	Conducting research and development activities during the maintenance investment period, where: <ol style="list-style-type: none"> 1) at least 1% of the entrepreneur's costs in a given tax year are the costs of: <ol style="list-style-type: none"> a. research and development activities within the meaning of art. 5a point 38 of the Act of July 26, 1991 on personal income tax or art. 4a point 26 of the Act of February 15, 1992 on income tax from legal persons or b. purchase of research and development services classified as services in the field of scientific research and development works, within the meaning of the provisions on the Polish classification of products and services, or 2) employment, as part of a new investment, of employees conducting development works, respectively, within the meaning of art. 5a point 40 of the Act of July 26, 1991 on personal income tax or art. 4a point 28 of the Act of February 15, 1992 on corporate income tax will be at least 2% of the equivalent of working time of all persons employed in the workplace. 	In the scope of point 1: The entrepreneur, throughout the entire maintenance period of the investment, incurs the costs of research and development activity or the purchase of research and development services constituting at least 1% of the costs of the entrepreneur's activity. In the scope of point 2: Allocating, during the entire maintenance period of the investment, at least 2% of the equivalent working time of all persons employed in the workplace for development works.
4	Establishing an international business service center	Establishing a center of modern services for business with a range going beyond the territory of the Republic of Poland. The value of the obtained annual net income from export sales of services by this center may not be less than PLN 100,000 (one hundred thousand PLN)	Creation and maintenance of a center of modern services for business, with a range going beyond the territory of the Republic of Poland, during the maintenance investment period. Achieving by the center, during the maintenance investment period, annual net income from export sales of services of not less than PLN 100,000 (one hundred thousand PLN).

No.	Criterion	Criterion fulfillment methodology	Criterion fulfillment verification method
5	Having the status of a micro, small or medium sized entrepreneur	Holding the status of a micro, small or medium entrepreneur as at the date of the subsidy agreement.	Not applicable.
6	Creation of highly paid and stable jobs	<p>Creating high-paid jobs and offering stable employment, including:</p> <ol style="list-style-type: none"> 1) creation of jobs related to a new investment, in which the average gross salary exceeds the average salary in the national economy according to the current announcement of the President of the Central Statistical Office, or 2) employing at least 70% of all employees of the workplace on the basis of employment contracts for an indefinite period. 	<p>Verification whether the entrepreneur, in connection with the implementation of a new investment, has met at least 1 of 2 points by:</p> <p>In the scope of point 1: employment after the date of concluding the subsidy agreement, in newly created jobs related to a new investment, new employees whose average gross salary exceeds the average salary in the national economy according to the current announcement of the President of the Central Statistical Office and maintaining newly created high-paid jobs throughout the entire maintenance period of the investment;</p> <p>In terms of point 2: maintaining, throughout the entire maintenance period of the investment, average annual employment in the company on the basis of employment contracts for an indefinite period of at least 70%. To determine whether the condition is met, members of the management board are not included - in the case of capital companies or partners - in the case of partnerships.</p>
7	Activities with a low negative impact on the environment	Running a business with a low negative impact on the environment confirmed by holding the EMAS, ETV or ISO 14001 Certificate at the end of the maintenance investment period, or replacing the indicated certificates with a document confirming the GreenEvo laureate status or Cleaner Production Certificate or an entry in the Polish Register of Cleaner Production and Responsible Entrepreneurship.	Verification as at the end of the maintenance investment period of having the EMAS, ETV or ISO 14001 Certificate or replacing the indicated certificates with a document confirming the GreenEvo laureate status or the Cleaner Production Certificate, or an entry in the Polish Cleaner Production and Responsible Entrepreneurship Register.
8	Location of investments in areas at risk of exclusion	<p>Location of the investment:</p> <ol style="list-style-type: none"> 1) in the city from Table 3, or in the communes bordering these cities, or 2) in the area of poviats or cities with poviat rights, where the unemployment rate is at least 160% of the average unemployment rate in the country, with the exception of cities where the seat of the voivode or voivodship assembly is located. 	Not applicable.
9	Supporting the acquisition of education and professional qualifications, and cooperation with industry schools	<p>Supporting the acquisition of education and professional qualifications, and cooperation with industry schools, including:</p> <ol style="list-style-type: none"> 1) providing employees with training aimed at obtaining, supplementing or improving professional or general skills and qualifications needed to perform work, or 2) co-financing the costs of education, or 3) cooperation with industry schools, technical schools, practical education centers, specialized secondary schools or universities, which organize apprenticeships or internships, or 4) providing extracurricular educational activities aimed at obtaining, supplementing or improving skills and professional or general qualifications needed to perform work, including job search skills, financed by the entrepreneur, or 5) handing over machines or tools for the needs of the school, practical training center or university, or 6) creating a sponsorship class or laboratory, or 	<p>Verification whether the entrepreneur, in connection with the implementation of a new investment, has met at least 4 out of 8 points by:</p> <p>In terms of items 1 and 2: covering the entire maintenance period of the investment, the costs of training provided by external entities or training in educational units or universities in the amount of at least PLN 1000 gross annually per employee, for at least 50% of employees employed in the workplace. In the case of internal training, employment, throughout the entire maintenance period of the investment, of an employee whose duties include only training of the entrepreneur's employees.</p> <p>In terms of point 3: conclusion of an agreement with the body running a school or a center for practical education or a university on conducting student apprenticeships or internships with this entrepreneur throughout the entire maintenance period of the investment and accepting at least one person for apprenticeship or internship in the enterprise each year in which the investment was carried out.</p> <p>In the scope of point 4: conclusion of an agreement with the body running a school or a center for practical education or a university on providing, throughout the entire</p>

No.	Criterion	Criterion fulfillment methodology	Criterion fulfillment verification method
		7) dual education, or 8) conducting an implementation doctorate by an employed employee.	<p>maintenance period of investment, students or students financed by the entrepreneur, out-of-school educational activities aimed at obtaining, supplementing or improving skills and professional or general qualifications needed to perform the work and the organization of at least one such activity in each year of the investment maintenance period.</p> <p>In the scope of point 5: conclusion of an agreement with the body running a school or a center of practical education or a university, the subject of which is the transfer, during the period of maintaining the investment, for the needs of this school, center of practical education or university, of machines or tools, confirmed by the transfer protocol.</p> <p>In terms of point 6: conclusion of an agreement with the body running a school or a center for practical education or a university, the subject of which is to create a patron class or laboratory during the maintenance period of the investment</p> <p>In terms of point 7: conclusion of an agreement with the body running a school or a center for practical education or a university, the subject of which is the admission of students to practical vocational training or students for dual studies conducted with the participation of an entrepreneur, throughout the entire period of maintaining the investment and accepting every year of maintaining the investment at least one person for an apprenticeship or internship in the workplace where the Investment is carried out.</p> <p>In the scope of point 8: opening, during the investment maintenance period, by at least one employee of a doctoral dissertation as part of an implementation doctorate.</p>
10	Taking actions in the field of employee care	Taking actions in the field of employee care, in particular providing employees with additional employee benefits in the field of various forms of recreation, cultural and educational activities, sports and recreation activities, insurance, health care programs, going beyond the benefits required by law or collective labor agreements.	Verification whether, throughout the entire period of maintenance of the investment, internal regulations were in force at the workplace, providing employees with the possibility of using employee care benefits financed by the employer in the amount of at least PLN 800 gross per employee per year, for all employees at the workplace, and that all employees, immediately after the introduction of the regulation, submitted written statements that they had read it.

Table 2. Qualitative criteria of investment evaluation when applying for support for the costs of creating new jobs

Item	Qualitative criterion of investment evaluation	Description of the criterion	Method of criterion satisfaction verification
1	Type of performed processes	Conducting an economic activity involving advanced or highly advanced processes specified in Annex 1 and performance, as part of them, of work by at least a half of the employees employed under the Investment (in full-time equivalents).	Verification if the entrepreneur conducted, under the investment and in the period of investment maintenance, an economic activity involving advanced or highly advanced processes determined in the Agreement and performance, as part of such processes, of work by employees in the number specified in the Agreement.

2	High revenues from export	Achievement of the share of export sales in the net sales of products, goods for resale and materials of the enterprise equal to at least the average share as at the day of conclusion of the subsidy agreement. The average share of export sales in net sales of products, goods for resale and materials of enterprises not financed in the national economy is determined on the basis of the report of Statistics Poland "Financial results of economic entities" for the full calendar year.	Verification, as at the day of expiry of the period of investment maintenance, if the average share of export sales in the net sales of products, goods for resale and materials of the enterprise in that period was at least equal to the average share as at the day of conclusion of the subsidy agreement.
3	Conducting a research and development activity	<p>Conducting a research and development activity in the period of investment maintenance, where:</p> <ol style="list-style-type: none"> 1) at least 1% of the cost of the entrepreneur in the given fiscal year are the following costs: <ol style="list-style-type: none"> a) costs of research and development activity as per Art. 5a(38) of the Act of 26 July 1991 on personal income tax or Art. 4a(26) of the Act of 15 February 1992 on corporate income tax, or b) costs of purchase of research and development services classified as services in the scope of scientific research and development work as per the laws on the Polish Classification of Goods and Services, or 2) employment of employees under the investment who conduct development work as per Art. 5a(40) of the Act of 26 July 1991 on personal income tax or Art. 4a(28) of the Act of 15 February 1992 on corporate income tax is at least 2% of the worktime equivalent for all persons employed at the establishment. 	<p>In terms of point 1: Verification if the entrepreneur incurred, throughout the period of investment maintenance, costs of research and development activity or costs of purchase of research and development services amounting to at least 1% of the operating expenses incurred by the entrepreneur.</p> <p>In terms of point 2: Verification if the entrepreneur allocated, throughout the period of investment maintenance, at least 2% of the worktime equivalent for all persons employed at the establishment to the development work.</p>
4	Creation of a business services centre with an international reach	<p>Creation of a centre of modern services for business with reach exceeding the territory of the Republic of Poland.</p> <p>The annual net export sales of such a centre must be at least PLN 100 thousand.</p>	Verification if the entrepreneur created and maintained, during the period of investment maintenance, a centre of modern services for business with reach exceeding the territory of the Republic of Poland and if the centre earned, in the period of investment maintenance, annual net export sales amounting to at least PLN 100 thousand.
5	Possession of the status of a micro-entrepreneur, small or medium size entrepreneur	Possession of the status of a micro-entrepreneur, small or medium size entrepreneur as of the day of conclusion of the subsidy agreement.	Criterion verified at the time of application for state aid.

Item	Qualitative criterion of investment evaluation	Description of the criterion	Method of criterion satisfaction verification
6	Creating highly paid and stable jobs	<p>Creation of highly paid jobs and offering stable employment, including:</p> <ol style="list-style-type: none"> 1) creation of jobs connected with the new investment where the average gross remuneration exceeds the average remuneration in the national economy according to the current announcement of the President of Statistics Poland, or 2) employment of at least 70% of all employees from the work establishment under employment contracts concluded for an indefinite term. 	<p>Verification if the entrepreneur, in connection with implementation of a new investment, met at least 1 of 2 points by:</p> <p>In terms of point 1: employment, after the subsidy agreement conclusion day, as part of the newly created jobs connected with the new investment, new employees whose average gross remuneration exceeds the average remuneration in the national economy according to the current announcement of the President of Statistics Poland and maintenance of the newly created highly paid jobs throughout the investment maintenance period.</p> <p>In terms of point 2: maintenance, throughout the investment maintenance period, of the average annual employment at the work establishment under employment contracts concluded for an indefinite term at the level of at least 70%. Members of the management board – in the case of companies and partners – in the case of partnerships are not taken into consideration for the purpose of determination of condition satisfaction.</p>
7	Activity of low negative environmental impact	<p>Conducting an economic activity with a low negative environmental impact confirmed by possession as at the end of the investment maintenance period of the EMAS, ETV or ISO 14001 Certificate or a certificate superseding these certificates, a document certifying the possession of the status of a GreenEvo laureate or the Cleaner Production Certificate or an entry in the Polish Register of Cleaner Production and Responsible Entrepreneurship.</p>	<p>Verification, as at the day of expiry of the investment maintenance period, of possession of the EMAS, ETV or ISO 14001 Certificate or a certificate superseding these certificates, a document certifying possession of the status of a GreenEvo laureate or the Cleaner Production Certificate or entry in the Polish Register of Cleaner Production and Responsible Entrepreneurship.</p>
8	Location of the investment in areas at risk of exclusion	<p>Location of the investment:</p> <ol style="list-style-type: none"> 1) in the city specified in Table 3 or in communes bordering those cities, or 2) in the area of poviats or cities with poviat rights where the unemployment rate is at least 160% of the average unemployment rate in the country, except for cities where the seat of the voivodeship governor or the voivodeship parliament is located. 	<p>Criterion verified at the time of application for state aid.</p>
9	Supporting gaining of professional qualifications and education and cooperation with trade schools	<p>Supporting gaining of education and professional qualifications as well as cooperation with trade schools, including:</p> <ol style="list-style-type: none"> 1) providing employees with trainings aiming at gaining, supplementation or improvement of professional or general skills and qualifications necessary to perform work, or 2) co-financing of education costs, or 3) cooperation with trade schools, technical secondary schools, practical education centres, specialised secondary schools or higher education institutions consisting in organisation of work experience placements or internships, or 	<p>Verification if the entrepreneur, in connection with implementation of a new investment, met at least 4 of 8 points by:</p> <p>In terms of points 1 and 2: incurring, throughout the investment maintenance period, of costs of trainings provided by third parties or costs of education in education or higher education institutions in the average annual amount of at least gross PLN 1000 per employee, for at least 50% of the employees employed at the establishment. In the case of internal trainings, employment of an employee, throughout the investment maintenance period, whose duties include exclusively training of the entrepreneur's employees.</p> <p>In terms of point 3: conclusion of an agreement with an authority running a school or a practical education centre or running a higher education institution regarding conducting, throughout the investment maintenance period, of work experience placements or student internships by the employer and admission in each year of the investment maintenance period of at least one person for work experience placement or internship at the establishment where the investment is implemented.</p>

Item	Qualitative criterion of investment evaluation	Description of the criterion	Method of criterion satisfaction verification
		<p>4) providing out-of-school educational classes aiming at gaining, supplementation or improvement of professional or general skills and qualifications necessary to perform work, including skills in the scope of looking for employment, financed by the entrepreneur, or</p> <p>5) providing employees with trainings aiming at gaining, supplementation or improvement of professional or general skills and qualifications necessary to perform work, or</p> <p>6) co-financing of education costs, or</p> <p>7) cooperation with trade schools, technical secondary schools, practical education centres, specialised secondary schools or higher education institutions consisting in organisation of work experience placements or internships, or</p> <p>8) providing out-of-school educational classes aiming at gaining, supplementation or improvement of professional or general skills and qualifications necessary to perform work, including skills in the scope of looking for employment, financed by the entrepreneur, or</p> <p>9) providing machinery or tools to a school, practical education centre or university, or</p> <p>10) creation of a sponsored class or laboratory, or</p> <p>11) dual education, or</p> <p>12) conducting of an implementation doctorate by an employee.</p>	<p>In terms of point 4: conclusion of an agreement with an authority running a school or a practical education centre or running a higher education institution regarding providing, throughout the investment maintenance period, the pupils of students with out-of-school educational classes financed by the employer, aiming at gaining, supplementation or improvement of professional or general skills and qualifications needed to perform work and organisation of at least one class of such type in each year of the investment maintenance period.</p> <p>In terms of point 5: conclusion of an agreement with an authority running a school or a practical education centre or running a higher education institution regarding provision, in the investment maintenance period, to the given school, practical education centre or higher education institution of machinery or tools, certified with a handover report.</p> <p>In terms of point 6: conclusion of an agreement with an authority running a school or a practical education centre or running a higher education institution regarding creation of a sponsored class or laboratory in the investment maintenance period.</p> <p>In terms of point 7: conclusion of an agreement with an authority running a school or a practical education centre or running a higher education institution regarding acceptance of students for practical vocational training or students for dual studies conducted with participation of the entrepreneur, throughout the investment maintenance period, and admission in each year of the investment maintenance period of at least one person for work experience placement or internship at the establishment where the investment is implemented.</p> <p>In terms of point 8: presentation, in the investment maintenance period, by at least one employee of the entrepreneur of an individual research plan to the entity conducting the doctoral school.</p>
10	Taking actions in the scope of employee care	Taking actions in the scope of employee care, in particular providing employees with additional benefits in the scope of various forms of rest, cultural and educational activity, sport and leisure, health care programmes exceeding the benefits required by law or collective labour agreements.	Verification if the establishment had internal regulations in place throughout the investment maintenance period that provide the employees with option of using benefits in the scope of employee care financed by the employer and amounting to at least gross PLN 800 per employee annually, for all employees employed at the establishment, and verification if all employees submitted written declarations of familiarisation with the regulation immediately upon its implementation.