

Expanding your
business?

Looking for a site for
your investment?

Glad to have tax
exemptions?



**KRAKOW
TECHNOLOGY
PARK**



» *Find your success at
Kraków Technology Park*

**EXEMPTION FROM CORPORATE OR PERSONAL INCOME TAX (CIT/PIT)
– PUBLIC ASSISTANCE PACKAGE**

COMPLEX SERVICES FOR INVESTORS

LAND FOR INVESTMENT

OFFICE SPACE FOR RENT

**TRAINING IN HOW TO CONDUCT BUSINESS
WITHIN SPECIAL ECONOMIC ZONES**

BROKERAGE IN REAL ESTATE TRANSACTIONS FOR YOUR INVESTMENTS

TECHNOLOGY PARK SERVICES:

consultation in establishing and developing businesses

technology incubator

technology transfer

financial support

initiation of cooperation between businesses,
establishment of clusters

specialist consultations and counselling



» *Kraków Technology Park Mission:
to support Małopolska's modern
economy*

Powierzenie
biurowe
do wynajęcia



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KRAKÓW TECHNOLOGY PARK

» *A unique combination of technology park and special economic zone*

Kraków Technology Park is the company that manages Kraków's special economic zone and technology park. For over 10 years, we have supported the development of entrepreneurship in Małopolska.

The coexistence of the zone and the park brings benefits that are both numerous and measurable. Such a construction decidedly increases the efficiency of the operation by combining the local academic milieu formed by the universities with business. It is the presence of the investors situated in the zone that help to speed up the process of transformation of the results of scientific research and development works into technological innovations. This structure provides opportunities for networks of mutual interrelations, profiling of the range of investments on offer, development of clusters for individual industries, and development of chains of relations (subcontractors, acquisition of small companies). The broad and varied range of services on offer with the Kraków Technology Park makes us capable of supporting firms at all stages of their growth.

The special economic zone package offered by the KTP includes land for investments, office space for rent, and tax relief for businesses that invest here. The option to invest in the special eco-

nomical zone is available for firms eager to develop their activity, expand their factories, and/or launch investments in the services sector. Besides the above, we also try to support entrepreneurs in the process of investment by developing centres and hubs of professional investor services, and also by organising training and providing access to comprehensive business information.

The services available in the special economic zone are complemented with what the technology park has to offer: the joint package encompasses infrastructure and administration services; financial, marketing, legal, patent, technology transfer consulting; development of business and science cooperation networks, promotion and marketing activities; and general and special training and workshops.

The technological incubator is our proposal for supporting young firms in the implementation of good ideas for business. The incubator is earmarked for businesses from the advanced technologies sector, primarily those operating in IT, telecommunications, and engineering. Here, young people are welcome to rent an office, use secretarial and consulting services, and undergo training. The modern building of the Czyżyny Business Centre is also the base of the KTP.

We are also embarking on a new project, namely the Małopolska Information Technology Park. It is another stepping stone in the development of the Kraków Technology Park and a contribution to the establishment and development of ICT businesses actively participating in the development of knowledge-based economy in Poland.

Kraków Technology Park is gradually expanding its services offered to firms so as to be able to provide more efficient support for the development of business and economic transformation in the region. The status of the special economic zone and the services provided by the technology park have made it possible to support an extensive array of projects in an integrated and complex manner. Thanks to these tools, we are more efficiently executing our mission, that is the development of the modern economy of Małopolska.

SHAREHOLDERS: STATE TREASURY,
MAŁOPOLSKA REGION (VOIVODESHIP),
AGH-UST UNIVERSITY OF SCIENCE
AND TECHNOLOGY IN KRAKÓW,
MUNICIPALITY OF KRAKÓW, KRAKÓW
UNIVERSITY OF TECHNOLOGY (PK),
JAGIELLONIAN UNIVERSITY



BUSINESS IN MAŁOPOLSKA CENTRE

» *We build your environment for doing good business*

Kraków Technology Park has made efficient processes of providing services for Polish and foreign investors coming to Małopolska one of its priorities.

The project known as Business in Małopolska Centre (CeBiM) was developed especially for businesses planning to invest in the Małopolska Region. The cooperation of representatives of Kraków Technology Park, Małopolska Regional Development Agency, and the Office of the Marshal of Małopolska Voivodeship initiated the establishment of the Business in Małopolska Centre. Here, an investor coming to Małopolska can to acquire the most comprehensive assistance. It begins with the package of information necessary to conduct business activity in Poland, and extends to providing a comprehensive range of investment opportunities, various forms of legal support, and investment consulting.

CeBiM's seat, where the Centre has operated since January 2009, is the building of the Technology Incubator. A property of KTP, it is situated in a very prestigious place: the Czyżyny Business Centre, neighbouring on the campus of Kraków University of Technology (PK) and offices of global Polish and foreign firms. An additional advantage of the location is its status as special economic

zone, and all the benefits that firms draw from the fact.

Unique on a Polish scale, the project is set firmly in the mission of Kraków Technology Park.

www.businessinmalopolska.com

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SPECIAL ECONOMIC ZONE

» *Public aid in Kraków Special Economic Zone is highest in Poland*

Today, Kraków Special Economic Zone covers an area of over 500 hectares (1200 acres). It is situated in Małopolska and Podkarpacie Regions, where the level of public aid is the highest in Poland. The Zone consists of 19 subzones situated within 17 municipalities. Most of what KTP offers investors consists of greenfield areas. Besides these, we can offer business spaces situated in

highly attractive locations: Czyżyny Business Centre and Kraków Business Park in Zabierzów.

The Zone operates on the power of *The Act on Special Economic Zones*, and will continue functioning until the end of 2020.

» *Who can invest in the Zone?*

Special economic zones are earmarked for all firms operating in traditional industries, with the exception of manufacturers of products that require state licences (e.g. alcohol, tobacco products, and steel). Besides these, some companies from the services sector may be permitted to operate in the Zone, the number of eligible services including information and communication technologies, research and development in natural sciences and technology, book-keeping and controls and audits of books and ledgers, accounting services (with the exclusion of tax statements), services connected to technical research and analyses, and call centre services.

Obtaining a permit to operate in the Zone depends neither on the size of the

firm nor on its country of origin. Small and medium-sized enterprises receive a higher level of public aid.

For detailed information on acquiring a permit to operate in the Zone, turn to the *Regulation on the Kraków Special Economic Zone (Rozporządzenie w sprawie krakowskiej specjalnej strefy ekonomicznej)*.

LEGAL ACTS

Act on Special Economic Zones

of 20th October 1994

(Dz. U. *Journal of Laws*, of 2007, No. 42 item 274 with later amendments)

Order of the Minister of Economy

of 31st August 2009 on Defining the Development Plan for Special Economic Zone Kraków Technology Park

(Dz.U. *Journal of Laws*, No. 158 item 1244)

Regulation of the Council of Ministers

of 15th December 2008 on Kraków Special Economic Zone

(Dz. U. *Journal of Laws*, No. 232 item 1552)

Regulation of the Council of Ministers

of 10th December 2008 on Public Aid Granted to Economic Entities Operating Pursuant to a Permit for Carrying out Business Activity within Special Economic Zones

(Dz. U. *Journal of Laws*, No. 232 item 1548)

Regulation of the Council of Ministers

of 10th December 2008 on the Criteria for Including Some Areas in the Special Economic Zone

(Dz. U. *Journal of Laws*, No. 224 item 1477)

Regulation of the Minister of Economy and Labour

of 15th November 2004 on Execution, Terms and Conditions of Tenders and Negotiations and Criteria of Project Assessment in the case of Economic Activities to be Undertaken by Entrepreneurs on the Premises of Kraków Technology Park (Dz. U. *Journal of Laws*, No. 254 item 2542) Act of 30th May 2008 on Amendments

to the Act on Special Economic Zones (Dz. U. *Journal of Laws*, No. 118 item 746)

Linde Gas
Linde

COMMERCH

← SSE 1

↑ SSE 2 SSE 3

↑ Centrum
Lijnvrij

↑ 

↑ Compleet
Energy



PUBLIC AID

» KPT offers income tax exemption

Public aid from the title of investing within the special economic zone assumes the form of income tax relief. Entrepreneurs are entitled to public aid on the power of issued by Krakowski Park Technologiczny (Kraków Technology Park, KTP), the company managing the special economic zone. The share of public aid varies, depending on the size of the firm.

Small firms receive the highest level of public aid, which in Małopolska Region amounts at 70%, medium-size

firms may count on 60%, and large ones receive 50%.

Income tax relief may be obtained by firms running new investment projects that simultaneously meet two criteria: investment of at least € 100 000 within the special economic zone, and conducting business that qualifies to public aid, as described in detail in government order on Kraków special economic zone.

There are two manners of calculating public aid:

» from the title of the newly established jobs, and

» from the title of investment outlay incurred for new investment project.

The table below illustrates calculation of public aid that the investor is entitled to:

CALCULATION OF PUBLIC AID – EXAMPLE

INVESTMENT (IN PLN)		NEW JOBS (IN PLN)	
I. LAND	3 MILLION	I. LABOUR COST (MONTHLY, INCL.TAX)	PLN 2 000
II. BUILDING	10 MILLION	II. NEW JOBS	100
III. OTHER FIXED ASSETS	11 MILLION	III. NUMBER OF MONTHS (2 YEARS)	24
TOTAL (I+II+III)	24 MILLION	TOTAL (I×II×III)	4.8 MILLION
PUBLIC AID (50%)	12 MILLION	PUBLIC AID (50%)	2.4 MILLION
PUBLIC AID (60%)	14.4 MILLION	PUBLIC AID (60%)	2.8 MILLION
PUBLIC AID (70%)	16.8 MILLION	PUBLIC AID (70%)	3.36 MILLION

Calculated in the manner presented above, public aid may be received by the entrepreneur as relief from income tax payment as long as the zone operates, which currently is 31st December 2020. It may therefore be said that the entrepreneur in fact pays no income tax at all

to the moment of exhausting the volume of assistance calculated from the investment costs or from the establishment of new jobs.



PERMITS

» KPT issues permits to operate in the special economic zone

Permits to conduct business activity within the zone are issued by the manager of the zone, Kraków Technology Park. These permits are awarded either through a tendering procedure or through negotiations announced as an invitation published in the national press.

The planned business projects to be carried out in the zone are assessed by the Tendering Committee (Polish: Komisja ds. Rokowań i Przetargów). Evaluation is based on the following criteria:

- » the degree of innovativeness of technologies in the planned projects
- » the subject and scope of business activity conducted so far by the Bidder, and of the activity that the Bidder is planning to undertake within the zone
- » the value of the planned investments and conditions for their implementation (minimum investment required to obtain a permit: € 100,000)
- » the declared participation in building and modernising infrastructure within the zone
- » the declared/potential cooperation with entrepreneurs operating within the zone and its vicinity
- » conformity of the planned activity with the goals of the zone's development
- » environmental impact and planned environmental protection projects
- » possibility of cooperation with Kraków universities in research and educational projects.

Investing in Kraków Special Economic Zone requires:

- » submitting a Letter of Intent with the general idea of the development project
- » pursuing negotiations on purchasing/renting a plot for the investment or renting office space
- » preparing investment offer in the form of a business plan
- » pursue negotiations or tendering procedure announced by Kraków Technology Park to obtain a permit for business operation
- » obtaining a permit to conduct business activity within the zone
- » purchasing/renting real estate // renting office space
- » implementation of the investment project.

INVESTMENT PROCEDURE

Letter of Intent, general idea of the project



Business plan



Obtaining a permit



Purchasing/renting real estate / renting office space



Implementation of the investment project



THE LAND

» *Special Economic Zones: over 500 ha in 17 communes*

Land enjoying the status of special economic zone and available for investment is available in the following sub-zones: Dobczyce, Gdów, Niepołomice, Nowy Sącz, Oświęcim, Słomniki, Tarnów, and Wolbrom. The latest expansion, conducted in 2009, covered land in Bochnia, Gorlice, Książ Wielki, Limanowa, Niepołomice, and Zator.

The real estate belongs to municipalities. The plots are fitted, ready for development, and covered by local zoning plans. A detailed and updated offer of land available for development, together with descriptions, is available from KTP's website:

www.sse.krakow.pl

It is possible to expand the special economic zone over premises designated by the investor. The procedure allow-

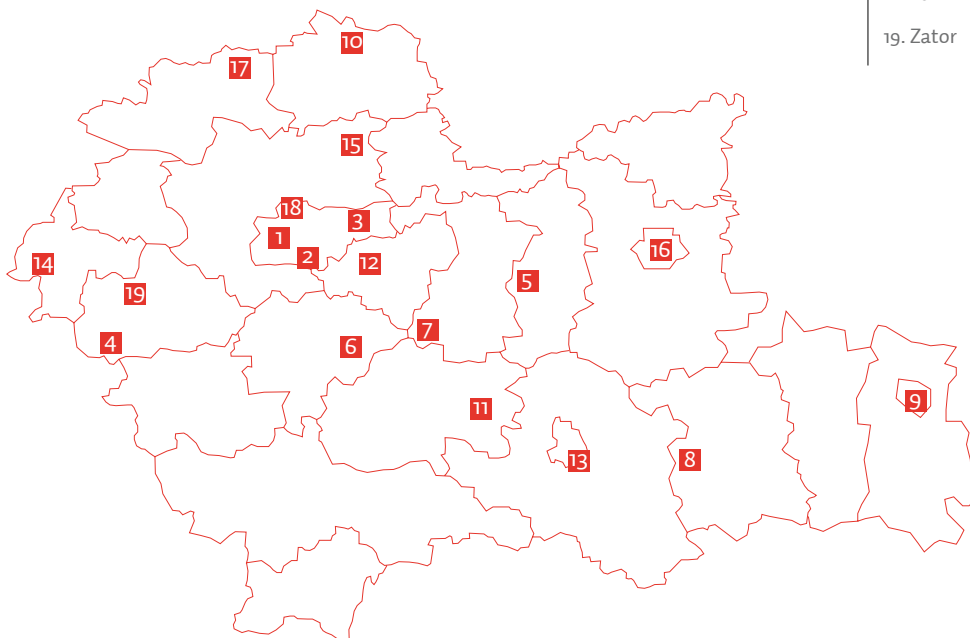
ing changes to the borders of a special economic zone requires the Regulation of the Council of Ministers to be amended, and takes approximately 6 months.

Inclusion of privately owned land in the zone is defined by the *Regulation of the Council of Ministers of 10th December 2008 on the Criteria for Including Some Areas in the Special Economic Zone.*

THE SUBZONES OF

KRAKÓW SPECIAL ECONOMIC ZONE:

1. Kraków Śródmieście (City Centre)
2. Kraków Podgórze
3. Kraków Nowa Huta
4. Andrychów
5. Bochnia
6. Dobczyce
7. Gdów
8. Gorlice
9. Krosno
10. Książ Wielki
11. Limanowa
12. Niepołomice
13. Nowy Sącz
14. Oświęcim
15. Słomniki
16. Tarnów
17. Wolbrom
18. Zabierzów
19. Zator





THE LAND – EXAMPLES

» *Niepołomice: An actively developing industrial zone.
The flagship of the zone is its large, spectacular investments.*

The subzone in Niepołomice was established in September 2005 on an area of just over 140 ha. Its establishment was inspired by an investment by MAN and its subcontractors. It soon proved to be the fastest developing subzone in Małopolska, providing an investment backdrop for the Kraków metropolitan area. To date, the subzone extends over 207.6 ha. It has attracted investments from firms operating in traditional industries, including MAN Trucks sp. z o.o., Nidec Motors and Actuators (Poland) sp. z o.o., Woodward Governor Poland sp. z o.o., Foodcare sp. z o.o., and Meiller Polska sp. z o.o., but also Coca Cola HBC Polska, Royal Canin, and Chrysler.

Both the area and the infrastructure of the subzone are developing very dynamically. The greatest attraction to the Niepołomice subzone for busi-

nesses is the very good name that the Niepołomice commune has earned. It has become respected all over Poland and the world for the very high level of services it provides for investors.

There is still land (approximately 50 ha/123.5 acres) available for investment in the Niepołomice industrial zone. For more precise information concerning the offer, please visit:

www.niepolomice.eu

OFFICE OF THE NIEPOŁOMICE MUNICIPALITY AND COMMUNE

BUSINESS DEVELOPMENT DIVISION

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THE LAND – EXAMPLES

» *Zabierzów: Kraków Business Park - the office centre for the state-of-the-art services sector*

The Zabierzów subzone (also known as Kraków Business Park) was established in June 2005 over 3.3 ha (8 acres) to cater for the needs of companies from the state-of-the-art services sector. Today, its area covers 7.7 ha (19 acres).

The financial, research, and ICT centres that are burgeoning in Kraków provide services to businesses from all over the world, adding to the brand and business renown of the capital of Małopolska. Kraków Business Park offers businesses modern office space for rent amid a beautifully designed and maintained suburban nature setting. The businesses that invest here are welcome to use public assistance from the title of investments in the special economic zone. The five operating office buildings house many Polish and international firms, including Affiliated

Computer Services of Poland sp. z o.o., SHELL Polska sp. z o.o., HCL Poland sp. z o.o., UBS Service Centre (Poland) sp. z o.o.

Today, Kraków Business Park offers in excess of 11,000 sq.m (118,400 sq.ft) of class A office space for rent. Available for future users are underground and outdoor car parks, 3 restaurants, a fitness club, an ATM, and 24/7 security services. Kraków Business Park boasts very convenient transport accessibility. It can be reached from the city centre in just 15 minutes, thanks to the railway station catering for its needs.

For more information visit:

www.kbp.pl

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THE LAND – EXAMPLES

» *Tarnów: High potential for entrepreneurship and a good climate for business.*

The subzone of the Kraków special economic zone in Tarnów was established in August 2001 on an area of 21.4 ha (52.8 acres). To date, the subzone in Tarnów extends over more than 44.5 ha (110 acres).

Tarnów, Małopolska's second-largest city, is successful in attracting Polish and foreign investors not only with its positive climate for development but also with its rich and broad cultural offer, an atmosphere conducive for invention, and managers and staff of businesses investing here to guarantee a high quality of life.

The owner of the properties and the manager of the Tarnów subzone is Tarnowski Klaster Przemysłowy S.A. Its office allows access to the necessary information concerning both real estate and principles governing operation in

the special economic zone.

Exploiting the good climate for investments, small and medium-size Polish and foreign businesses successfully conduct their projects here. Their number includes ABM Solid SA, Becker Powłoki Przemysłowe sp. z o.o., Cestor sp. z o.o., Elmark Tarnów, Kon-Ins-Bud Montaż sp. z o.o., P.P.H. Moskito Marek Jeleń, PPHU "Ergobud" sp. z o. o., Summit Packaging Polska SA, Unipress s.c., Uni-Tarpin sp. z o.o., "Zegar" Wojciech Dzikowski i Alicja Zyder sp. j., and Zakład Elementów Konstrukcyjnych sp. z o. o.

The subzone's offer today includes plots of 19 ha (47 acres) to be bought, and halls for rent covering a total area of 18,500 sq.m (200,000 sq.ft). For more detailed information, please visit:

www.tkp.com.pl

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OFFICE SPACE

» *Establishing office in the zone may win you public aid*

Kraków Technology Park offers office space to let within the special economic zone. Firms opening in the office buildings situated in the Zone may be entitled to public aid.

The Business Centre in Czyżyny is developing especially dynamically. In the technology incubator situated here, KTP leases office space to small and medium-sized firms from the high-technology sector.

Construction of a complex of office buildings around the state-of-the-art base of the incubator has already begun. The proximity of recognised brands and the presence of the Technical University of Kraków also convinces other entrepreneurs to invest on the premises. The buildings – “Nautilus Aquarius” and “Avia” – will have been completed by the end of 2011. Entrepreneurs are encouraged to invest in the Czyżyny Business Centre, where tax relief is available based on investment within a special economic zone.

Kraków Business Park, situated in Zabierzów, is developing at a similarly fast pace. Soon, new premises will be made available to further firms interested in leasing office space within the Special Economic Zone.

Available towards the end of 2011 will be office spaces situated in the subzone in Pychowice (Campus of the Jagiellonian University). Here, KTP

will build an office building covering a total space of 12,000 sq.m (130,000 sq.ft). The Information Technology Incubator, centre for staff education, and Technology Observatory will find a home on its premises. Some of the office space will be earmarked for innovative companies from the ICT sector that will benefit from public aid based on investment within a special economic zone.

Details of the offer for letting office space awarded special economic zone status are available on our website:

www.sse.krakow.pl

BUSINESSES IN THE SPECIAL ECONOMIC ZONE

» *The achievements of KTP come from the successes of firms that invest here*

A

ABM Solid S.A.
ACP Polska sp. z o.o.
Affiliated Computer Services of Poland sp. z o.o.
AJAS sp. z o.o.
AMK Kraków sp. z o.o.
AZ-AL. sp. z o.o.
AZ Soft S.A.

B

Becker Powtoki Przemysłowe sp. z o.o.
Berendsen Textile Service sp. z o.o.

C

CAR Technology Production sp. z o.o.
Comarch S.A.
CORDIA PLUS A.D. Studniccy sp. j.

D

Dream Lab Onet.pl sp. z o.o.

E

ELETTRIC 8o sp. z o.o.
ELMARK TARNÓW
Krystyna Słowikowska
ELETTROSTANDARD Polska sp. z o.o.
ERGO sp. z o.o.
ERICPOL TELECOM sp. z o.o.
ES – System NT sp. z o.o.

F

Fabryka Okien Dako sp. z o.o.
Flying Fish Stasz i Kietkowski sp. j.
FoodCare sp. z o.o.
F.U.P.H. LIMBLACH
Ignacy Włodarczyk

G

Grupa ONET.pl S.A.

H

Hannecard Polska sp. z o.o.
HCL Poland sp. z o.o.

J

Jagiellońskie Centrum Innowacji sp. z o.o.

K

Kermaz s.c.
KHS Krosno S.A.
KON – INS – BUD Montaż sp. z o.o.

M

MageLab sp. z o.o., sp. k.
MAN Trucks sp. z o.o.
Meiller Polska sp. z o.o.
Mobile Experts sp. z o.o.
Motorola Polska Electronics sp. z o.o.

N

Nidec Motors and Actuators
(Poland) sp. z o.o.

P

Polski Asfalt Technic sp. z o.o.
P.H.P.U. IMA ZPChr
I. Szumańska-Wrona i M. Wrona sp. j.
P.P.H. Moskito Marek Jeleń

R

RR Donnelley Poland sp. z o.o.
RR Donnelley Europe sp. z o.o.

S

Sabre Polska sp. z o.o.
SHELL POLSKA sp. z o.o.
Summit Packaging Polska S.A.

T

Trailis Zastaw TSS sp. z o.o., S.k.

U

UBS Service Centre (Poland) sp. z o.o.
UNI – TARPIN sp. z o.o.
Unipress Poligrafia
M. Dobrzański, M. Węgrzynek s.c.

W

Woodward Governor Poland sp. z o.o.

Z

Zakład Elementów Konstrukcyjnych sp. z o.o.
ZEGAR W. Dzikowski i A. Zyder sp. j.
Z.P.H.i U. Witold Płoszczyca



KRAKOWSKI PARK TECHNOLOGICZNY

INKUBATOR
TECHNOLOGICZNY

CARTECHNOLOGY



MobileExperts
mobile solutions

QUALITAS

MINI GLOSSARY

» *Important information*

SPECIAL ECONOMIC ZONE (SEZ):

» an administratively separate part of Poland's territory designed to conduct business activity based on preferential conditions. SEZ provide entrepreneurs with tax relief, while the opportunity to launch operations within a specially prepared area is an additional benefit.

PUBLIC AID:

» means entrusting a specific business with financial benefits, which results in the privileged position of the business viz. its competitors. Public aid on the basis of investing within a special economic zone assumes the form of income tax relief.

VALUE ADDED TAX (VAT):

» a tax levied on proceeds from added value. Taxable persons include legal persons, organisational entities without legal personality (e.g. civil and general partnerships), and natural persons conducting economic activity.

CORPORATE INCOME TAX (CIT):

» an income tax levied on companies and corporations. It is a direct tax paid by legal persons on income, and in some cases on revenue.

COMPANY MANAGING SEZ:

» a company that awards administrative permits to conduct business in a special economic zone on behalf of the Minister of Finance.

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