

Property taxes in Poland cover:

- Undeveloped land,
- Buildings and their parts,
- Structures and their parts related to business activities.

Property tax rates are set individually by each municipality, and may vary among development sites located in different municipalities. National laws provide for a cap on property tax in the following amounts:

Maximum tax in 2015

Industrial/commercial land - **PLN 0.90 / sqm per year**

Industrial/commercial building - **PLN 23.13 / sqm per year**

Structures (site roads, infrastructure) - **2% of the initial value of the assets per year**

Investors are offered property tax credits by many towns and communes of Lubelskie Voivodeship. Real property tax credits are available, for example, in: Lublin, Świdnik, Hrubieszów, Biłgoraj, Janów Lubelski, Kraśnik, Opole Lubelskie, Puławy, Biała Podlaska and Łęczna.

The credits apply, for example, to:

- a) New development projects or the creation of new jobs:
 - in the Euro-Park Mielec Special Economic Zone, Lublin Subzone.
 - in the Regional Industrial Park Świdnik.
- b) Business activities covering the running of dining facilities as well as school canteens and food outlets held by entities operating under the Educational System Act.
- c) New multi-storey car park and garage development projects.
- d) Buildings and their parts, as well as land used solely for fire safety or social welfare purposes.
- e) Earmarked grants for historic building curatorship, restoration and civil works (restricted

grants).

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