

## SUMMARY INFORMATION SHEET ON AID MEASURES IN FORCE ON 1<sup>ST</sup> MAY 2004 (EXISTING AID)

### 1. GENERAL ASPECTS

**Country:** Poland

#### **Title of the aid measure (English):**

**A** Tax relief in real estate tax on railway premises constituting the technical and usable integrity together with installations and equipment required for keeping rail vehicles in motion, organising and steering this motion enabling passenger and freight operations – used exclusively for implementing public rail transport services. Tax relief in real estate tax on the land underneath a.m. premises and installations;

**B** Tax relief in real estate tax on harbour infrastructure, premises ensuring access to maritime harbours and piers and underneath land;

**C** Tax relief in real estate tax on buildings, structures and underneath land in the air side of public airports;

**D** Tax relief in corporate income tax on incomes of maritime harbours and piers managers in the amount intended for building, enlargement or modernisation of harbour infrastructure and accomplishment of certain tasks;

#### **Title of the aid measure (Original language):**

**A** Zwolnienie z podatku od nieruchomości budowli kolejowych stanowiących całość techniczno-użytkową wraz z instalacjami i urządzeniami, służących do ruchu pojazdów kolejowych, organizacji i sterowania tym ruchem, umożliwiających dokonywanie przewozów osób lub rzeczy - wykorzystywanych wyłącznie na potrzeby publicznego transportu kolejowego, a także zajętych pod nie gruntów;

**B** Zwolnienie z podatku od nieruchomości budowli infrastruktury portowej, budowli infrastruktury zapewniającej dostęp do portów i przystani morskich oraz zajętych pod nie gruntów;

**C** Zwolnienie z podatku od nieruchomości budynków, budowli i zajętych pod nie gruntów na obszarze części lotniczych lotnisk użytku publicznego;

**D** Zwolnienie z podatku dochodowego od osób prawnych dochodów podmiotów zarządzających portami lub przystaniami morskimi w części przeznaczonej na budowę, rozbudowę i modernizację infrastruktury portowej oraz na realizację określonych zadań;

#### **Legal basis (precise reference):**

**A – C** The Act of 12 January 1991 on local taxes and fees (Journal of Laws of 2002 No 9, item 84, as amended) - Article 7(1)(1 - 3);

**D** Act of 15 February 1992 on corporate income tax (consolidated text Journal of Laws of 2000 No 54, item 654, as amended) – Article 17(1)(26)

**Ministry or other administrative body responsible for the measure and its implementation:**

**A – C** Local authorities and Ministry of Finance;

**D** Ministry of Finance;

**Person(s) to contact:**

Agata Mazurkiewicz,  
telephone number: 48 22 55 60 144  
e-mail: amazurkiewicz@uokik.gov.pl

**Level at which the measure is administered (central government, regional, other)?**

**A – C** Local authorities;

**D** Ministry of Finance;

**When did the measure enter into effect?**

**A – C** 30/01/1991 - the date of entry into force of the Act on local taxes and fees;

**D** 6/08/1997 – the date of entry into force of the amendment of the Act on corporate income tax, introducing the measure in question;

**What is the duration of the measure (expiry date)?**

Unlimited duration

**2. DESCRIPTION OF THE MEASURE**

**Which transport sector is eligible (rail, aviation, maritime, etc.)?**

**A** Rail;

**B** Maritime;

**C** Aviation;

**D** Maritime;

**What are the main aim(s) and objectives of the aid?**

**A** Tax relief aims at decreasing costs beard by rail undertakings providing public transport services as real estates are the major part of such undertakings' assets. The obligation to pay real estates tax would considerably influence price of public transport services, which would be contradictory to common interest;

**B** Tax relief aims at decreasing costs related to harbour infrastructure beard by harbour managers;

**C** Tax relief aims at decreasing costs related to aviation infrastructure beard by public airport operators;

**D** The aim of the aid is to provide resources for building, enlargement or modernisation of harbour infrastructure and for predicting, programming and planing of harbour development and for acquiring of land for harbour development;

**Form of the measure (scheme, ad hoc, individual)**

Schemes. The aid measures in question constitute part of Polish tax system;

**What are the instruments (or forms) of aid:**

Tax relieves;

**For each instrument of aid please give a short description of the conditions applying to the instrument.**

The tax relieves are granted on non-discretionary basis and relate to:

**A** railway premises constituting the technical and usable integrity together with installations and equipment required for keeping rail vehicles in motion, organising and steering this motion enabling passenger and freight operations – used exclusively for implementing public rail transport services and the underneath land;

**B** harbour infrastructure, premises ensuring access to maritime harbours and piers and underneath land;

**C** buildings, structures and underneath land in the air side of public airports;

**D** incomes of maritime harbours and piers managers in the amount intended for building, enlargement or modernisation of harbour infrastructure and accomplishment of certain tasks;

**Budget: give the overall budget made available for the measure (in local currency and Euro)**

No estimations are available;

**Is the budget adopted annually? If yes, what is the average annual budget?**

No;

**Specify the eligible beneficiaries (i. a. their character and estimated number).**

**A** Railway undertakings providing public transport services;

**B** Maritime harbours and piers managers;

**C** Public airport operators;

**D** Maritime harbours and piers managers;

**Is the aid available on non-discriminatory basis, open to all potential beneficiaries, irrespective of nationality?**

The support is granted on non-discriminatory basis to all eligible beneficiaries irrespective of nationality.

**What are the eligible costs? What is the maximum aid intensity? Specify the criteria according to which the amount of aid and/or the aid intensity has been calculated.**

Eligible costs are:

**A – C** current expenses related to real estate tax;

**D** costs of building, enlargement or modernisation of harbour infrastructure or the costs of predicting, programming and planing of harbour development and of acquiring of land for harbour development;

**Does the measure provide “operating aid”? If “Yes”, please provide details.**

The measures in the form of real estate tax relief might be assessed as constituting operational support because they directly cause the decrease in current expenses beard by the undertakings.

**If the measure relates to services of general economic interest or public service obligations, please specify by what means this task has been entrusted to the undertaking and how compensation is calculated.**

All the a.m. measures are related to railway, maritime or aviation infrastructure, development of which is of general economic interest, taking into consideration its importance for social and territorial cohesion of the European Union. The support for infrastructure managers is granted in order to enable them to fulfil their performance and to ensure resources for maintenance and development of infrastructure.

**May the aid in question be cumulated with any other aid measures in operation and if so, does the measure contain provisions limiting the cumulation of aid?**

The measures in question can be cumulated with other measures. There are no provisions limiting the cumulation of this measures

**Does the aid measure fall within existing exemption regulations or guidelines? If so, please specify.**

According to Polish authorities the measures in question do not constitute State aid in the meaning of Article 87 of the EC Treaty. These are general measures aimed at the development of infrastructure. Furthermore, as far as railway infrastructure of State importance is concerned, there is a legal monopoly in Poland, so the measure cannot distort competition.