

Investment agreements with the Ministry of Finance (Ruling 590)



Shape the future
with confidence



Contact us.
Without obligation.

Facts



- ▶ The investment agreement is an instrument mitigating tax risks, an arrangement that sets out the tax consequences of an investment planned or launched in Poland.
- ▶ The agreement concluded with the Ministry of Finance (MoF) will fully set forth the tax implications of the project that a given company intends to implement in Poland. This document, which will be binding on the tax administration, enables the applicant to get all the information they need to decide whether to choose Poland as the investment location within a short time (one-stop shop).
- ▶ For the purposes of the agreement, an investor is anyone planning or carrying out an investment in Poland worth at least PLN 50m.
- ▶ The investment agreement will be valid for the period stated in it, yet not longer than 5 tax years with the possibility of extension.

Advantages

No need to file separate applications to various tax offices for:

- ▶ individual tax rulings;
- ▶ top-up tax opinion (BEPS 2.0);
- ▶ binding VAT rate information (WIS);
- ▶ binding excise information (WIA);
- ▶ advance pricing arrangements (APA);
- ▶ tax ruling with respect to anti-avoidance rules (OZ).

All this tax information will be provided in a single investment agreement.

- ▶ This type of agreement is to ensure flexibility aligned with the investor's needs as well as a complete and comprehensive list of the tax implications of the project.
- ▶ The investment agreement makes it possible to comprehensively manage the tax risk of the planned investment.
- ▶ The procedure involves meetings for the parties to arrange the details and, if necessary, site visits, so that the investor can present their arguments concerning the business conditions that impact the project tax bill.
- ▶ Once initiated, the procedure will be an opportunity for the investor to establish cooperation with the Ministry's Key Taxpayers Department and the Investor Tax Services Centre.
- ▶ The agreement serves as a strong argument proving due diligence in the tax and ESG compliance areas.

Investment agreements in 2025–key changes

- ▶ Increased availability of the instrument with the project threshold reduced from PLN 100m to PLN 50m.
 - ▶ The scope of the agreement extended to include a top-up tax opinion (BEPS 2.0).
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How can we help you?

End-to-end support covering tax, legal, valuation, accounting, business and technology consulting issues for purposes of an investment project:

- ▶ drafting an application for your investment agreement, support provided while your application is being examined and assistance in your communication with the MoF;
- ▶ comprehensive tax, legal, financial, accounting, business and technology services.

Consult your investment plans with us—we will discuss available and expected solutions and draw up an action plan for you.

An initial consultation to discuss available options is offered free of charge.

Your benefits of working with EY

- ▶ The full range of available instruments identified to help you reduce your tax bill and simplify tax compliance processes.
 - ▶ The Company's tax position fully secured.
 - ▶ Your investment and project funding adequately structured from the perspective of Polish law and foreign legislation.
 - ▶ Effective management of the Company's risk and the risk of personal liability (penal fiscal liability) of key employees.
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Fees and timeframe

Our fees and the timeframe will be agreed individually according to the size of the project.

Find out more!



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