



New business opportunities in Poland

We would like you inform about **new rules on supporting investments** in Poland.

It will be a long-time expectations revolution in supporting businesses in Poland. The Act on the Support of New Investment Projects introduce the concept of “**extending economic zones to the whole territory of Poland**” instead of 14 particular areas, which covered mere 25 thousand hectares of land defined by the legal acts.

These regulations meets the expectations of business environment. Tax exemption will apply to entrepreneurs who consider carrying out investment activity by reinvesting or introducing fundamental changes to the production process.

What does it mean in practice?

Entrepreneurs will be excepted from income **tax regardless of the location of their investments**. These regulations allow investors to locate their investments in any place in Poland and apply for a tax exemption regardless of the place the investment is going to be established. In order to obtain such exemption, investors will have to meet quantity and quality criteria, which will be set out in the executive act. In principle, **the exemptions range from 20% to 50%** of the project costs (with the exception of the capital city, where it equals to 10%.)

The decisions on the state aid for an investment are issued for the **period of 10, 12 or 15 years**, depending on, among others, the value of the state aid in a particular region. However, please note that the method of calculation of the tax credit remains unchanged, what clearly demonstrate a **certainty of tax law in Poland**.

The upcoming system appears to be a comprehensive legal solution to support selected investments in less developed regions. If you are planning a new investments in Poland, we encourage you to contact us to prepare a plan of conduct for obtaining an income tax exemption. We believe that our law office possess all the capabilities and is well-positioned to provide your clients with first-rate legal advice at each stage of their activities and therefore to the successful completion thereof.



About us – DEBTUS / TCM POLAND



The founder of the Debtus company - began his career in the debt collection industry in 1995, leading one of the first international cases on the financial and debt collection market. Debtus was appointed in 2003. which since then has been consistently successful and building a portfolio of domestic and international affairs. We owe a strong position to, among other things, the vibrant experience and high qualifications of our specialists, the guaranteed presence of local representatives on the foreign markets served, and the ability

to negotiate and mediate. Debtus is also a member of ACA International – the Association of Credit and Collection Professionals, the Association of Credit for Central and Eastern Europe and the Polish Debt Collection Association.

Debtus serves several Export Credit Agencies including Polish KUKE, Chinese SINOSUE, Hungarian MEHIB, a biggest Polish Insurers, big and medium size companies around the world.

Since 2010, Debtus has become a co-owner of the global network of debt collection companies and law firms TCM Group International, covering over 150 countries. Since 2013, elected annually, Hubert Czapiński, founder and owner of Debtus is continuously the Chairman of the Board of TCM Group International, Ltd.

Mr. Hubert Czapinski is also a Partner of the Law firm – Brillaw by Mikulski and Partners, what allow TCM Poland to offer its international clients wide range of legal services in Poland.



Our law office - BRILLAW

Brillaw Mikulski & Partners has been operating on the market for 18 years providing comprehensive legal advisory services covering the full scope of commercial activities. Our team consists of 26 persons: 18 lawyers, 4 trainees and 5 members of administration. Furthermore, we can boast a special tax department. On a day-to day basis we also assist our Clients in crisis and difficult situations. However, our goal is ensure the long-term security of our Clients in their business activities as well as mitigate risks associated with their business activities. Through our experience and vigilance in the changing business world, we are able to foresee threats that our Clients may be exposed to. We know that our advisory services are looked upon as an element that helps our Clients gain a competitive edge in the competitive business environment that they operate in. We are proud of the fact that we are able to have such an input on our Clients' success. We have provided legal advisory services to large international corporations and thus believe that we will be able to meet your expectations.



Robert Mikulski

Managing Partner at BRILLAW MIKULSKI & PARTNERS

Why us?



PROFESSIONALISM We are able to guarantee you legal services at the highest level. A carefully selected team of lawyers is characterized by a high degree of involvement in the conducted cases and contact with the client. In addition to substantive qualifications, we provide you with an individual approach and priority treatment of the cases ordered by you, so that you can always count on us



COMMUNICATION We offer quick and direct contact with the Law Firm partners, dedicated lawyers and the entire Team. Dedicated lawyers are available to you, under the official numbers of mobile phones, also outside the office hours of the Chancellery. The response time for your message is a maximum of 2 hours.



SUPERVISION AND REPORTING Your case will be subject to constant and direct supervision of the Law Firm's Partners. We offer you a solution based on regular meetings with a partner of the Chancellery or a dedicated lawyer, to discuss the most important current affairs, to report on the status of entrusted cases



TRANSPARENT AND FAIR CALCULATION SYSTEM We use transparent reports of our activities, thanks to which we are able to systematically provide you with statements of all activities performed by the Law Firm Team, along with an indication of the time devoted to their implementation. In this way, you gain full and ongoing control over the budget for legal services and the volume of activities performed.

Experience

Specialization - behind them are specific individuals. A carefully selected team of specialists allows for comprehensive and comprehensive problem solving that our clients face every day. Our lawyers work in a wide range of industries. Regardless of whether your issues focus on one issue or cross with other areas, we create the most effective and efficient teams to meet your expectations, always bearing in mind your goals and benefits.

- NATIONAL AND INTERNATIONAL DEBT COLLECTION
- CORPORATE LAW
- TAX LAW
- M&A
- INTELLECTUAL PROPERTY (IPR) AND PERSONAL DATA PROTECTION REGULATION
- INSURANCE AND LABOR
- FINANCIAL MARKET
- REAL ESTATE
- INFRASTRUCTURE AND ENERGY
- PUBLIC PROCUREMENT

Clients

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Contact with us



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TCM Group – Poland / South Korea

From left - Hubert Czapiński, President of the TCM Group and Partner at BRILLAW Mikulski & Partners, **Soon-Yong Kwon**, Director, Ace LAW Group / TCM Korea, **Robert Mikulski** Managing Partner at BRILLAW Mikulski & Partners and **Jin RA** Ace LAW Group / TCM Korea, M.D., COO / Int'l Div

