



Poland - Legal Framework

When considering an energy efficiency retrofit within your national housing market, a wide plethora of consideration needs to be made. Below, we list key findings to facilitate your analysis of the retrofit investment. More details and backgrounds can be found on the website www.rentalcal.eu.

The analysis of rent regulations and modernization cost recovery in Poland show:

- Poland the general rule is that there is freedom to shape the content of the agreement unless a specific rule exists
- There are three basic types of tenancy agreements: for a specified period, for an indefinite period, occasional agreement
- Eviction (forcible removal from the premises) is always the result of court judgment, therefore they are rarely included in lease contracts.
- eviction "to nowhere" is not possible, there is "period of protection" - from 1 November to 31 March - eviction of a tenant is prevented. Also, you cannot evict certain persons, for example tenant with minor children
- The owner may increase the rent (or other charges for the use of premises) by making a 3-months written notice no later than the end of the calendar months, unless the parties to the agreement establish a longer notice term
- The tenant has the right to carry out renovation of an apartment in the framework of normal use, while improvements can be performed by landlord only.

The analysis of taxation and depreciation rules in 2014 in Poland show:

- Rental income is taxed generally as personal income (PIT) or corporate income (CIT) by use of the same scale as the general income categories
- PIT is concerned there are 4 different regimes from among which the tax-payer can select if the rental activity is considered as economic activity:
 - general scale regime (for self-employed) - profit from economic activity adds to income from other sources; the rate is 0% up to PLN 3089, 18% - up to PLN 85528 and 32% above;
 - linear tax regime – 19% on profit from the activity
 - 8,5% on total turnover from the activity (without right to deduct costs) – this regime allowed if income is up to equivalent of EUR150 000;
 - fixed amount - "TaxCard" regime for individual entrepreneurs - the individual rate fixed between tax-payer and the tax office based on annual tables and localization type
- In case of CIT, there is just one flat income tax rate 19% of profit
- Linear depreciation is most popular one, also: digressive, progressive, accelerated depreciation methods are allowed (by tax authorities) and utilized in practice D3.2. referees to tax law that was in force in 2014. Please check current tax law which is available f.e. <http://www.mf.gov.pl/ministerstwo-finansow/dzialalnosc/podatki>

The analysis of building requirements in Poland show:

- All the acts concerning rental law are available in electronic version at the official website of the Sejm of the Republic of Poland: <http://isap.sejm.gov.pl/search.jsp>
- Some of the bills have a translation into English, but these translations cannot be considered as sources of law (they have only limited relevance for information purposes). Access to them is paya-ble. Such sets are available at the following addresses:
 - <http://new.polishlaw.com.pl/index.php/en/oferta?id=4>
 - <http://www.legalis.pl/>
 - <http://www.produkty.lex.pl/tlumaczenia/>
- Act on Supporting Thermo-modernisation and Repairing of Exploited Buildings of 21 November 2008 (OJ 2014 pos. 712) - Ustawa o wspieraniu termomodernizacji i remontów (Dz.U. 2014 poz. 712) <http://isap.sejm.gov.pl/DetailsServlet?id=WDU20140000712>
- Act on certain forms of support for housing construction (OJ 2015 pos. 2071) - Ustawa o niektórych formach popierania budownictwa mieszkaniowego (Dz.U. 2015 poz. 2071) <http://isap.sejm.gov.pl/DetailsServlet?id=WDU20150002071>
- Construction Law (OJ 2016 pos. 290) - Prawo budowlane (Dz.U. 2016 poz. 290) <http://isap.sejm.gov.pl/DetailsServlet?id=WDU20160000290>
- The Law on Energy Performance of Buildings (Dz. U. 2014, pos. 1200, 2015 pos. 151) - Ustawa o charakterystyce energetycznej budynków (Dz. U. 2014 poz. 1200, 2015 poz. 151)

- Regulation of the Minister of Infrastructure on technical conditions to be met by buildings and their location (Journal of Laws 2015, item. 1422) - Rozporządzenie Ministra Infrastruktury w sprawie warunków technicznych, jakim powinny odpowiadać budynki i ich usytuowanie (Dz.U. 2015 poz. 1422) <http://isap.sejm.gov.pl/DetailsServlet?id=WDU20150001422>
- Regulation of the Minister of Infrastructure and Development On the methodology for determining the energy performance of a building or part of a building and energy performance certificates (OJ 2015 pos. 376) - Rozporządzenie Ministra Infrastruktury i Rozwoju w sprawie metodologii wyznaczania charakterystyki energetycznej budynku lub części budynku oraz świadectw charakterystyki energetycznej (Dz.U. 2015 poz. 376) <http://isap.sejm.gov.pl/DetailsServlet?id=WDU20150000376>
- Energy Efficiency Act (OJ 2015 pos. 2167) - Ustawa o efektywności energetycznej (Dz.U. 2015 poz. 2167) <http://isap.sejm.gov.pl/DetailsServlet?id=WDU20150002167>
- National Energy Efficiency Action Plan for Poland 2014; Ministry of Economy; https://ec.europa.eu/energy/sites/ener/files/documents/NEEAP_Poland_ENG_2014_ENER-2014-1003-0-0-EN-TRA-0.pdf
- The Law on Spatial Planning and Development (OJ 2015 pos. 1713) <http://isap.sejm.gov.pl/DetailsServlet?id=WDU20030800717+2015%2411%2411&min=1>
- The law on access to information on the environment and its protection, participation (OJ 2016 item. 353) <http://isap.sejm.gov.pl/DetailsServlet?id=WDU20160000353>
- society in environmental protection and environmental impact assessments
- Public Health Act (OJ. 2015 pos. 1916) <http://isap.sejm.gov.pl/DetailsServlet?id=WDU20150001916>
- The Act on healthcare services financed from public funds (OJ 2004 No 210, item. 2135) <http://isap.sejm.gov.pl/DetailsServlet?id=WDU20042102135+2016%2401%2401&min=1>

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