



# Aid for Energy-Intensive Sectors

## **The receipt of applications to the “Aid to Energy-Intensive Sectors” program is underway.**

The Minister of Development and Technology and the National Fund for Environmental Protection and Water Management (NFOŚiGW) have announced a receipt of applications for state aid under the Government Program “Aid to energy-intensive sectors related to sudden increases in natural gas and electricity prices in 2022”.

## **What is the purpose of the program?**

The aim of the Program is to provide financial support to energy-intensive enterprises, whose business operations are at risk due to the dynamic increase in the cost of purchasing electricity and natural gas in 2022. The aid is provided in a non-refundable form (paid in advance).

## **Who can apply for the aid?**

An entrepreneur within the meaning of the Law of March 6, 2018 – Entrepreneurs Law, meeting all of the following conditions, may apply for assistance:

- is engaged in business activities as of the date of the application and has been doing so for the entire qualifying period (from February 1 to December 31, 2022) and for at least one month of the reference period (from January 1 to December 31, 2021), for which they can provide documented costs for the purchase of electricity or natural gas, in the territory of the Republic of Poland;
- in 2021, incurred costs for the purchase of electricity or natural gas, amounting in total to not less than 3% of their production value in this period, or in the period from January 1 to June 30, 2022, incurred costs for the purchase of electricity or natural gas amounting in total to not less than 6% of their production value;
- at least 50% of the entrepreneur’s revenue or the value of the entrepreneur’s production during the reference period (January 1 to December 31, 2021) and the qualifying period (from February 1 to December 31, 2022) came from activities in one or more subclasses of the Polish Classification of Economic Activities (PKD) (reported in the CEIDG or the National Court Register as codes of their core business or other activities) or the production of products with PRODCOM codes listed in the Program;

- as of the date of filing the application and as of the date of concluding the agreement, is not in liquidation;
- is not in arrears with payment of taxes constituting income of the state budget, except in cases where the entrepreneur has obtained an exemption, deferral, payment in installments of tax arrears or tax, or suspension in full of the execution of a decision of the competent tax authority, as provided by law;
- is not in arrears in the payment of social security contributions, except in cases where the entrepreneur has entered into an agreement to defer payment or an agreement to pay social security contributions receivables in installments;
- is not subject to sanctions;
- is not included in the list of entities subject to special arrangements for preventing support for aggression against Ukraine and serving to protect national security.

### **What are the maximum aid amounts?**

The maximum amount of aid that may be granted to a single applicant may not exceed 50% of eligible costs and the amount of **EUR 4 million** for an applicant that is not part of a capital group. In the case of applicants belonging to one capital group, the granted aid is aggregated and may not exceed the amount of **EUR 4 million**.

In addition, aid in an increased amount may be provided to an applicant who:

- reports a reduction in EBITDA of at least 40% in 2022 compared to 2021, or reports negative EBITDA in 2022;

- reports a reduction in EBITDA of at least 40% in the period from July 1 to December 31, 2022 compared to the same period in 2021, or reports a negative EBITDA for the period from July 1 to December 31, 2022.

The increased maximum amount of aid is EUR 50 million.

For the purpose of determining the maximum amount of aid in all cases, the average exchange rate between the euro and the zloty announced by the National Bank of Poland on the date of concluding the agreement shall be assumed.

### **What are the conditions for granting aid?**

The condition for granting aid is the submission of a completed application with the necessary attachments. Payment of the aid is made after consideration of the application by the Disposer of the Fund (Minister of Development and Technology) to the bank account indicated in the application submitted to the Program Operator (National Fund for Environmental Protection and Water Management). Assistance is provided subject to limits, in an amount not higher than that presented in the application. The amount of aid provided is based on the costs incurred by the applicant for the purchase of natural gas or electricity during the requested period, calculated according to a special formula (a calculator has been provided to perform such calculations).

### **For what period is the aid granted?**

The aid is granted for eligible costs incurred for the purchase of electricity or natural gas in the period from **February 1 to December 31, 2022**.

## What should the application for granting aid contain?

The application for assistance must include :

- The applicant's designation – their company's name, registered office, e-mail address, the identifier of the municipality (*gmina*) where the applicant is located;
- number in the National Court Register (if applicable);
- tax identification number (NIP) or REGON number;
- PKD or PRODCOM codes;
- legal form of the entrepreneur;
- account number to which the aid payment is to be made;
- data of persons authorized to conclude the agreement.
- indication of the size of the entrepreneur's business;
- indication of the period for which aid is requested;
- indication of the amount of electricity or natural gas, stated in MWh, purchased and consumed for the applicant's own use during the application period and the reference period, with an accuracy of three decimal places;
- unit prices for the purchase of electricity or natural gas by the applicant in the application period and the reference period;
- The value of EBITDA reported by the applicant in 2021 and 2022 or the second half of these years (if applicable).

In the absence of final data, the value of the indicator for (the second half of) 2022 may be an estimate;

- the amount and method of calculating eligible costs;
- the amount of aid requested;
- applicant's statement of compliance with the conditions for receiving aid
- data on the cumulation of state aid

## Attachments to the application

When submitting an application, the applicant is required to attach a signed "Agreement for State Aid" to the application, in accordance with the template provided, which must be completed or adjusted as indicated. The number of the application for funding and the agreement number will be assigned after the closing of the receipt of applications and after all the applications have been collected. It is also necessary to include certification of not being in arrears in payments to Social Insurance Institution (ZUS) and the tax office.

It will also be necessary to have at least the following documents when applying for aid:

- electricity/gas supply contracts and invoices related to the purchase of electricity and gas;
- up-to-date P-01 forms for 2021 and for 2022 submitted to the Central Statistical Office (GUS);
- financial statements for 2020-2022 to determine the beneficiary's size and EBITDA reduction;
- an extract from the National Court Register (KRS) indicating that business operations were carried out on the date of application, during the eligible and reference period
- **independent auditor's report.**

## When and how to submit the application?

The application form with instructions for filling it out (so-called context-sensitive help) is available after creating an account and logging in on the NFOŚiGW website, at <https://gwd.nfosigw.gov.pl/>, after selecting the aid program. The application shall be submitted only electronically through the **Application Generator** and signed with a qualified electronic signature by a person or persons authorized to represent the Applicant. Applications must be submitted between February 9 and 22, 2023. Applications submitted after the deadline will not be considered. Only one application for such aid can be submitted.

If more than one application is submitted, only the last application will be considered.

## How will the procedure for processing the application look like?

According to the regulations of the aid program, there will be the following stages of application processing:

- registration of the application – up to 1 day from the date of sending the application by the applicant in the Application Generator;
- evaluation of the application against the Program criteria – up to 5 days from the date of application registration;
- completion of missing information and/or documents, required at the evaluation stage, by the applicant – up to 2 days from the date of receiving the request by the applicant;
- re-evaluation of the application – up to 5 days from the date of registration of the revised application;
- preparing a list of positively evaluated applications and a list of negatively evaluated applications and approval by the Board of NFOŚiGW or a person authorized by it to evaluate results – up to 14 days from the date of closing of the receipt of applications;
- forwarding the evaluation results to the Ministry in the form of lists – up to 14 days after the closing of the receipt of applications;
- concluding the agreement for aid with the Applicant by NFOŚiGW on behalf of the Ministry – up to 15 days from the date of the closing of the receipt of applications;
- preparing a list of agreements for state aid, including the number and date of the agreement, identification of the Beneficiary (company name, registered office, KRS/NIP number, REGON), the amount of aid granted and the number of the account into which the aid is to be paid – up to 4 days from the date of concluding the agreements.

## CONTACT

If you have any questions about the “Aid to Energy-Intensive Sectors” program, we encourage you to contact our experts.



### Monika Tuzimek

Partner in the audit department  
Baker Tilly TPA  
[monika.tuzimek@bakertilly.pl](mailto:monika.tuzimek@bakertilly.pl)



## ABOUT US

**Baker Tilly TPA** provides comprehensive audit and business advisory services. We combine top quality solutions with international experience and the best regional market practices.

We are a member of the international advisory group TPA and the global network Baker Tilly International, which allows us to operate on a global scale, but above all guarantees the highest and uniform standards of our work.

Our offer is complemented by strategic tax advisory, accounting and payroll, real estate advisory as well as HR consulting services, provided under the TPA Poland brand. We also provide legal services through our law firm Baker Tilly Legal Poland.

Baker Tilly TPA, TPA Poland, and Baker Tilly Legal Poland are the exclusive representatives of Baker Tilly International in Poland.

[www.bakertilly-tpa.pl](http://www.bakertilly-tpa.pl)

## OUR OFFICES

### **Warsaw**

ul. Przyokopowa 33  
01-208 Warsaw  
tel:+48 22 647 97 00

### **Poznań**

ul. Młyńska 12  
61-730 Poznań  
Tel.: +48 61 630 05 00

### **Katowice**

Al. Roździeńskiego 188H  
40-203 Katowice  
Tel.: + 48 32 732 00 00

*This document was prepared for informational purposes only and is of a general nature. Every time before taking actions on the basis of the presented information, we recommend obtaining a binding opinion of Baker Tilly TPA, TPA Poland and/or Baker Tilly Legal Poland experts.*

[www.bakertilly-tpa.pl](http://www.bakertilly-tpa.pl)

Baker Tilly TPA, TPA Poland and Baker Tilly Legal Poland are trade names of respectively TPA Sp. z o.o. Sp.k. and Baker Tilly Woroszyńska Gajda Legal Sp.k. Both companies are members of the global network of Baker Tilly International Ltd, where each member company has a separate and independent legal personality.