

Tax Alert

KPMG in Poland



July 2021

New support scheme launched by the National Fund for Environmental Protection and Water Management – “My Electric Vehicle”

During a press conference held on 2 July 2021, the Ministry of Climate and Environment presented a new support scheme dubbed “My Electric Vehicle” [Mój Elektryk], the goal of which is to reduce air pollutant emissions through co-financing projects aimed at decreasing consumption of high-emission fuels in transport, primarily by supporting the purchase/lease of zero-emission vehicles.

The scheme will be handled by the National Fund for Environmental Protection and Water Management (NFEPWM), with the total budget estimated at PLN 500 million.

Applications may be submitted already from 12 July 2021.

The key information on the “My Electric Vehicle” scheme can be found below.

Eligible entities

The key beneficiaries of the scheme are natural persons not conducting business activity, who can submit their applications already from 12 July 2021.

As announced by the NFEPWM, a few weeks later the scheme will be extended to companies, local government units, research facilities,

cooperative societies, farmers, religious associations, and NGOs.

Finally, the scheme will cover banks, which, through lease companies, are to distribute lease subsidies, including those covering long-term rental.

Object of co-financing

The support will be granted in form of subsidies for the purchase of zero emission vehicles and subsidies for fees specified in lease agreements.

The subsidies may be granted to finance the purchase or lease of an electric vehicle with the value of up to PLN 225,000 gross (this limit will not apply, however, to natural persons being large family card holders).

Importantly, the scheme will not cover hybrid vehicles.

Value of subsidy

The maximum value of the subsidy will be:

- for natural persons - PLN 18,750 (vs PLN 27,000 for large family card holders);
- for companies:
 - PLN 27,000 for passenger cars (M1 category) (for a declared annual mileage of at least 15k km),

- PLN 70,000 for vehicles for the carriage of goods and having a maximum mass not exceeding 3.5 tonnes (N1 category) (for a declared annual mileage of at least 20k km),
- PLN 4,000 for mopeds, motorcycles, and motor tricycles (L category).

Procedure

Applications will be accepted from 12 July 2021 to 30 September 2025.

Application procedure will be simplified and completed online.

The subsidy will be paid out after the purchase of a vehicle.

Importantly, the vehicle covered by the subsidy cannot be re-sold for at least 24 months.

The scheme is also open for individuals who have already bought an electric vehicle, provided that they did so after 1 May 2020.

The above conditions may be subject to slight modifications once the scheme is launched.

If you would like to learn more about the issues discussed, please do not hesitate to contact us.

KPMG offices

Warsaw

ul. Inflancka 4A
00-189 Warsaw
Tel. : +48 22 528 11 00
Fax: +48 22 528 10 09
kpmg@kpmg.pl

Gdańsk

al. Zwycięstwa 13a
80-219 Gdańsk
Tel. : +48 58 772 95 00
Fax: +48 58 772 95 01
gdansk@kpmg.pl

Kraków

ul. Opolska 114
31-323 Kraków
Tel. : +48 12 424 94 00
Fax: +48 12 424 94 01
krakow@kpmg.pl

Katowice

ul. Francuska 36
40-028 Katowice
Tel. : +48 32 778 88 00
Fax: +48 32 778 88 10
katowice@kpmg.pl

Poznań

ul. Roosevelta 22
60-829 Poznań
Tel. : +48 61 845 46 00
Fax: +48 61 845 46 01
poznan@kpmg.pl

Łódź

ul. Składowa 35
90-127 Łódź
Tel. : +48 42 232 77 00
Fax: +48 42 232 77 01
lodz@kpmg.pl

Wrocław

ul. Szczytnicka 11
50-382 Wrocław
Tel. : +48 71 370 49 00
Fax: +48 71 370 49 01
wroclaw@kpmg.pl



The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavour to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.

© 2021 KPMG Tax M. Michna sp. k., a Polish limited partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.