



# Tax Alert |

## Support for the electric vehicle charging and hydrogen refueling infrastructure

KPMG in Poland

**November 2021**

On 7 January 2022, the National Fund for Environmental Protection and Water Management is to launch a call for applications under the program "Support for the construction electric vehicle charging and hydrogen refuelling infrastructure". From 13 December 2021, applications for subsidizing investments in the expansion or modernization of the electric power distribution grid will be accepted under the program "Expansion of electric power infrastructure for the development of electric vehicle charging stations", intended for distribution system operators.

The support for the construction of electric vehicle charging stations and hydrogen refuelling infrastructure will be granted in the form of non-refundable subsidies, intended for businesses, local governments, housing communities and cooperatives, as well as farmers. PLN 870 million will be allocated to support such projects. Additional PLN 1 billion will be available for expansion of electric power infrastructure for the development of electric vehicle charging stations.

**Subsidy applications may be submitted until the allocated funds are exhausted.**

### **Support for the electric vehicle charging and hydrogen refuelling infrastructure**

The program "Support for the construction electric vehicle charging and hydrogen refuelling infrastructure" is to support undertakings consisting in: construction of publicly available charging stations with capacity of up to 50kW or adaptation of the existing publicly available charging stations to increase their capacity to at least 50 kW (a pool of PLN 630 million), construction of charging stations other than publicly available ones, with the capacity of at least 22 kW (pool: PLN 70 million), construction of chargers with the capacity of at least 22 kW for own purposes, not used for rendering charging services (pool: PLN 70 million) and construction or adaptation of publicly available hydrogen refuelling infrastructure (pool: PLN 100 million).

The project envisages construction/re-construction of 17,760 different electric vehicle chargers and charging stations and of 20 hydrogen refuelling stations.

In turn, the expense of the distribution grid is to be supported by the program: “Expansion of electric power infrastructure for the development of electric vehicle charging stations”, intended for distribution network operators (DNOs). Under the program, valued at PLN 1 billion, subsidies will be granted to support construction, re-construction, and modernization of around 4,000 km of electric power grids and construction of ca. 800 transformer/switching stations.

## > Funding and call for applications

Subsidisation under the program for supporting construction of electric vehicle charging and hydrogen refuelling infrastructure will amount to, depending on the type of infrastructure:

- for publicly available charging stations with the capacity between 50 kw and 150 kW - 30 percent (or 45 percent in communes, where the number of inhabitants does not exceed 100 thousand, with less than 60 thousand vehicles registered or where there are less than 400 vehicles per 1 thousand residents) and 50 percent for publicly available charging stations with the capacity of above 150 kW;
- for charging stations other than the publicly available ones - 25 percent;
- for publicly available hydrogen refuelling stations - 50 percent.

Subsidy applications may be submitted from 7 January 2022 to 31 March 2022, but no longer than until the allocated funds are exhausted.

Funding under the program for the expansion of electric power infrastructure for the development of electric vehicle charging stations will be available in the form of subsidies covering up to 60 percent of the investment's eligible costs.

Subsidy applications may be submitted from 13 December 2021 to 28 February 2022, but no longer than until the allocated funds are exhausted.

## > How can we assist you?

KPMG offers comprehensive support in the preparation of documentation necessary to apply for and settle the subsidy.

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

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