



Price of a square metre of usable floor space of a residential building



The Methodological description

Pursuant to the [Act](#) on the basis of which the index is announced, the price of 1 sq m of usable floor area of a (residential) building is understood as average outlays for the whole country incurred by investors for the construction of multi-dwelling residential buildings per 1 sq m of the usable floor area of a building, calculated as an average weighted by usable floor area of residential buildings completed in particular voivodships.

The determination of the index takes into account outlays incurred for the construction of new residential buildings (other than one-dwelling buildings and residences for communities) by investors other than individual ones. The notion of individual investors includes investors constructing residential buildings for their own use as well as foundations, churches and religious associations. The value of the outlay consists of overall costs incurred till the moment of the completion of a building.

Data on outlays incurred for the construction of new residential buildings, their usable floor area, number of dwellings (including finishing by future users) and their usable floor area as well as data on the starting and commissioning date of construction of the building and its location are submitted by investors on the B-09 form. This survey is obligatory.

[Table - data from the 4th quarter of 1998](#)

Related term:

[Outlays incurred for the construction of new residential buildings completed](#)

Place, form and date of publishing (taking frequency into consideration)

- Official Journal of Statistic Poland - [announcement of the President of Statistic Poland](#) - within 50 to 60 days after the quarter for which the index is calculated, ie: February 20-28 - for the fourth quarter of the previous year, May 20-31 - for the first quarter of this year, August 20-31 - for the second quarter of this year and November 20-30 - for the third quarter of the current year. - [Legal basis](#)

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In order to obtain information on how to use the price index of 1 sq m of usable floor area of a residential building to obtain a VAT taxes refund for building materials, you should contact the tax office.

Legal acts

- under which the indicator is announced
- Act of 30 November 1995 on the State aid in the repayment of some housing credits, granting guarantee premiums and refundations of the paid guarantee premiums to the banks (Journal of Laws 2024 item 1774) - on the basis of Article 3b paragraph 4
 - referring to the index
- Act of 17 June 1966 on enforcement proceedings in administration (Journal of Laws 2025 item 132)
- Act of 21 November 2008 on supporting thermo-modernisation and repairs and on central register for building emissivity (Journal of Laws 2024 item 1446 with further amendments)
- Act of 22 June 1995 on the quartering of armed forces of the Republic of Poland (Journal of Laws 2024 item 1270)