

Polska



Taxes: General overview

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General overview include information about taxes in Poland.



General overview

The tax system applicable in Poland is based on three pillars:

- the Constitution of the Republic of Poland,
- internal tax regulations,
- EU tax regulations regarding Art. 93 of the Treaty establishing the European Community.

The Constitution of the Republic of Poland is the most important legal document in the Polish tax system, because it regulates all principles to create an applicable law system in Poland, including the tax system. According to the Constitution, the following subjects can be established in law:

The levying of:

- taxes,
- other public fees.

The definition of:

- entities and subjects of taxation,
- tax rates,
- exemption, tax relief and remission in taxes,
- categories of subjects exempted from tax.

The Constitution includes the rule that its regulations should be applied directly unless its other regulations says otherwise. This means **an interpretation of tax regulations should always conform to the Constitution**. If there is a regulation in tax law that is inconsistent with a certain regulation of the Constitution, the Constitution should be applied.

The Polish tax system consists of the Tax Code and the Acts regulating particular types of taxes. **Generally, the taxes in Poland may be divided on direct and indirect.** In mechanism of direct taxation the taxpayer bears the cost of the tax. In this group in Poland there are following taxes: income (PIT and CIT), inheritance and endowment, on civil law transactions, real estate, agricultural, forest, means of transport. The second group are indirect taxes. In indirect taxation mechanism the tax is paid during the purchase of the good or service. These are: VAT – Tax on Goods and Services, Excise, Duty.

The Tax Code specifies the general definitions, rights and obligations of the taxpayers as well as the tax authorities and the tax procedures.

Since May 1st, 2004 – the date of Poland entering to the European Community, **Polish legislators are obliged to harmonise the internal tax systems with EU regulations.** A special accent has been put on harmonisation of the Value Added Tax and Excise Tax. As a consequence in cases of the lack of the implementation of the EU regulation to internal VAT and Excise regulations or discrepancies between the VAT and Excise taxation on the EU and internal level, the tax payer shall have the right to use the EU regulations directly and shall not be burdened with the negative consequences of such action.

The Polish tax authorities consist of (in accordance with their rank):

- the Minister of Finance,
- tax chambers and customs chambers,
- tax offices and customs houses.

Source: Polish Investment and Trade Agency, *Poland your business Partner. Invest in Poland, 2016.*



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