

THE INFLUENCE OF EVOLUTION OF THE POLISH LEGAL SYSTEM ON PUBLIC UTILITIES AND LEVEL OF REVENUES

Summary

When polish reforms began in 1990 our internal regulations, which concern methods of taxes collection, have been modified a several times.

Since the very first time polish law allows to gather by communes their own taxes and supply with it their own budgets (statistics show that the most important is property tax). Communes participate in VAT and personal income tax as well as revenue, which is collected by national budget. During past years the percent of participation in national taxes have been increased but it still seems to be insufficient to make communes self-supporting. The rural communes are in the worst financial standing as they have no industry and properties to be under taxation and must tackle with high unemployment.