

## FISCAL IMPORTANCE OF THE INHERITANCE AND GIFT TAX FOR LOCAL BUDGETS IN POLAND

### Summary

The purpose of this article is to present and analyse the importance of the inheritance and gift tax in the receipts of local budgets. The article calculates the size of the receipts from this tax and comparing that volume with receipts from other local taxes (in period: 1999-2005).

The importance of inheritance and gift tax depends on the category of the budget unit. It is considerably less important for the district budgets (*budżety gminne*) than for budgets of cities. This tax (relating to different taxes and local payments) yields one of the lowest tax receipts. In the district budgets it gives the smallest receipts, while in budgets of cities, it's importance is a little bit higher (the receipts are bigger then receipts from the forest tax, the agrarian tax, flat rate tax for small enterprises (*karta podatkowa*) and so called market fees (*opłaty targowe*)).

Described analysis proves the dominating meaning of non-fiscal roles of the inheritance and gift tax (especially social function of this tax).