

LOCAL GOVERNMENT'S INCOME OF WALCZ DISTRICT COLLECTED BY REVENUE SERVICE

Summary

The article is an attempt to assess the fiscal policy carried out on the basis of tax incomes of local government units and pays special attention to their incomes which are collected by revenue service. After introduction to the creation of local government, defining the terms of tax and fee, the author tries to describe how the fiscal policy is currently carried out when it comes to local government's income collected by revenue service, presenting negative aspects in this area. The discussion concerning fiscal policy is summed up with conclusions, which were based on the content of the article.