

DONATION AND SHARES IN INCOME TAXES AS A SOURCE OF LOCAL GOVERNMENT REVENUES IN POLAND

Summary

Since the 1st of January 2006, for the forth time start counting from reactivation of local self-government entities in Poland, the Law on Local Government Revenues has changed. This law has changed the construction of general subsidies from the state budget and has increased share in income from taxes comprising state budget revenue. These two sources of revenues has dominating position in the system of financial transfers of communes (gminas), districts (powiats), regions (voivodships) in Poland.

The author in this paper attempts to evaluate listed sources of revenues, especially taking into consideration stability of local self-government entities financial system.