Implementation of tax immobility of type the *ad valorem* and social justice

The article propels the problems of different methods of establishing the basis of taxation in tax from immobility of type the *ad the valorem*. Author shows, that individual taxes can not be analysed separately, but as tax-payer's total burdens. The investigations of World Bank prove, that quicker economic growth should be to base about smaller social unevennesses. Therefore in article presented two ways establishing basis taxation also, which will cause, that tax-payers' burden will realize the principle of distributive justice.

*Translated by Mariusz Nowak*