

Preface

Problems of the taxes and the tax law are of a particular significance in today's Polish economic realities. The tax law constitutes an important tool used by the state to influence the economy, which is of great importance for both Polish and foreign investors. Provisions of the Act on Corporate Income Tax exert a particular effect on activities taken by economic entities. This is true not only as concerns the content of the Act itself, but also its transparency. Therefore, the need to present the most important aspects of the corporate income tax stems from the expectations of foreign investors.

This publication is an attempt to present the most important aspects of the corporate income tax. The particular emphasis is put on problems directly encountered by foreign investors which are subject to the Act on Corporate Income Tax. The discussed issues are analysed in the context of the activities of foreign economic entities operating in the Polish realities. Special attention has been paid to problems which might cause the biggest interpretation doubts. Individual tax issues have been illustrated with practical examples. This allows to better understand the discussed topics and at the same time supplements the theoretical analysis of the tax provisions.

This publication is intended not only for foreign persons and entities wishing to get acquainted with the Polish tax system, in particular with the taxation of legal persons. The book is also addressed to lawyers and tax advisors who cooperate with foreign persons and entities planning to operate on the Polish market. It is also intended for foreign representatives of the law doctrine (scientific workers or representatives of judicial bodies) who want to become acquainted with the Polish Act on Corporate Income Tax.