

# **Contents**

Preface .....	VII
Author .....	VIII
Literature .....	IX
Abbreviations .....	XVII
Chapter 1 General Description of the Tax .....	1
Chapter 2 Taxpayers of the Tax .....	7
2.1 Taxpayers of the PIT – introductory remarks .....	7
2.2 Unlimited and limited tax-paying liability .....	10
2.3 Agreements on avoidance of double taxation .....	16
2.4 Taxation of underage persons .....	20
2.5 Joint taxation of spouses .....	22
2.6 Taxation of persons single-handedly raising children .....	30
Chapter 3 Object of Taxation and Sources of Revenues .....	33
3.1 Income as object of taxation .....	33
3.2 Income taxed with the lump income tax and with the flat-rate income tax .....	40
3.3 Special income .....	42
3.4 Sources of revenues .....	44
3.5 Revenues .....	46
3.6 Loss .....	52
Chapter 4 Objective Tax Exemptions .....	57
Chapter 5 Deductible Costs .....	67
Chapter 6 Taxation Base and Tax Reliefs .....	85
6.1 Taxation base – definition .....	85
6.2 Income deductions making up the taxation base .....	87

## Contents

---

<b>Chapter 7</b>	Tax Scale and Tax Rates .....	109
7.1	Tax scale .....	109
7.2	Methods to avoid double taxation .....	112
7.3	Relieves and deductions lowering the tax .....	116
7.4	Amount of the tax on incomes (revenues) subject to lump taxation .....	122
7.5	Amount of the tax collected on incomes taxed with the flat-rate tax .....	129
<b>Chapter 8</b>	Collecting the Tax .....	133
8.1	Collecting the PIT withholding income tax .....	133
8.2	Annual settlement of the PIT .....	138
8.3	Collection of the tax on incomes (revenues) subject to the lump tax .....	147
<b>Chapter 9</b>	Taxation of the Parties to the Contract of Lease .....	151
9.1	General remarks .....	151
9.2	Taxation of the operating lease .....	156
9.3	Taxation of the financial lease .....	161
<b>Chapter 10</b>	Lump and Simplified Forms of Taxation of Natural Persons ..	169
10.1	General remarks .....	169
10.2	Lump taxation of booked revenues .....	172
10.3	Fixed amount tax .....	182
10.4	Lump taxation of clergymen revenues .....	189
<b>Index</b>	.....	191