

Preface

Issues of taxation and the tax law are of a particular importance in today's Polish economic realities. The tax law constitutes a major instrument of the state's influence on the economy, which is particularly important for both Polish and foreign natural persons. The situation of natural persons is especially affected by the provisions of the Act on personal income tax (the PIT Act). This is true not only for the content-related aspects of this Act, but also for its transparency. Therefore, a presentation of the most important facets of the PIT Act is a result of expectations formulated by foreign natural persons.

The Act on personal income tax is one of the most important tax acts, as it directly concerns some 23 million taxpayers. Its provisions affect not only personal income taxpayers, but also taxpayers of the corporate income tax (CIT), since most of them act as agents of the withholding income tax or taxpayers of the lump personal income tax.

This book is an attempt to present the most important aspects of the personal income tax. A particular weight is attached to issues which directly concern foreign natural persons who are subject to the provisions of the PIT Act. The discussed problems are analysed from the point of view of foreign persons who work in the Polish realities (under contracts of employment, contracts of assignment or manager contracts). This monograph pays particular attention to issues which may lead to the largest doubts as to interpretation. It should be noted that a practical application of the PIT Act provisions still encounters many interpretational difficulties. Individual tax issues are illustrated with practical examples. This allows for a better understanding of the discussed topics and at the same time supplements the theoretical analysis of individual provisions.

This study is addressed not only to foreign persons and entities wishing to get acquainted with the Polish tax system, in particular the taxation of natural persons. The book is also addressed to lawyers and tax advisers who cooperate with foreign persons and entities planning to operate on the Polish market. The publication is also intended for foreign representatives of the judicial doctrine (scientific workers, representatives of the judicial and taxation bodies) who want to get acquainted with the Polish PIT Act.

Author

Dominik Gajewski

Ph.D. in Law, lawyer, legal counsellor specialising in tax legislation, professor at the Law Department of the University of Finance and Management in Warsaw, author of several dozen scientific publications in the area of financial law and international tax law. Graduate of the University of Central Lancashire and the Warsaw School of Economics. Laureate (2nd place) of the competition for the best master's thesis in the field of the financial law – “The tax capital group as a subject of the corporate income tax”. Holder of the grant of the Humboldt University in Berlin and of the Paris Sorbonne University. Lecturer of international tax law. As a lawyer, he provides advisory services to the domestic and international tax groups in the area of tax optimisation and taxation of the capital flows between companies.