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## **The Effects of Selected Tax Preferences on Public Finance**

***Abstract.** Taxes are considered to be basic, yet the most effective instruments of the state's fiscal policy. This results from the universal nature of imposing taxes and from considerable impact of taxes on taxpayers' behaviours. Public authorities assume that a relevant construction of particular taxes may facilitate economic growth, and that is the reason why they implement some tax preferences. This article aims to identify the nature and scope of using selected tax preferences in the area of taxes imposed on corporate revenues and incomes in the field of public finance.*

***Keywords:** fiscal policy, tax preferences, income tax, value added tax*

### **Introduction**

Taxes are considered to be basic, yet the most effective instruments of the state's fiscal policy. This results from the universal nature of imposing taxes and from the considerable impact of taxes on taxpayers' behaviours. Taxes in their very nature are used to satisfy the state's demand for public income, which consequently means that there is some strong relationship between the financial sector's needs and expenditures. However, this does not mean that the fiscal function is the only function that is reserved for fiscal instruments. In the contemporary economy, taxes in their different forms and their increasingly wider scopes, additionally serve various other non-fiscal functions. The legislator, while constructing a particular fiscal solution, may equip this solution with contents that either



dissuade taxpayers to undertake some activities, or encourage them to follow certain directions.

Public authorities assume that relevant construction of particular taxes may facilitate economic growth and this is the reason why they implement tax preferences. Companies are particular targets of such preferences. By giving up a part of tax revenues, public authorities expect that the a decrease to the whole, or some part of the tax burden, would generate some willingness to undertake business activities or, in the case of already existing companies, encourage entrepreneurs to undertake investment related activities to create new employment opportunities or to increase their expenditures on innovations.

In this context, the article aims to identify the nature and scope of using selected tax preferences in the area of taxes imposed on corporate revenues and incomes in the field of public finance. The realisation of the objective was based on the analyses of Polish fiscal solutions in the context of companies and based on statistical data found in reports prepared by the ministry of finance during the years 2009-2013 (in the case of tax on goods and services) and 2009-2014 (in the case of corporate income tax).

## **1. Nature and scope of tax preferences**

Adoption and use of a tax standard is nowadays a launch pad for any discussion concerning the very nature of tax preferences that are applied within a state's fiscal policy. In Poland, much like in other European Union countries, different tax standards [Patrzalek 2015: 53-55] were adopted for the two different basic types of taxation imposed on tax revenues and income. In the case of tax on goods and services the tax standard is understood in the following way:

- tax neutrality, i.e. the tax should be economically invisible (neutral) for a company that is not a final consumer of the goods or services;
- tax universality, i.e. taxation is imposed on all possible trade in goods and services;
- taxed consumption, i.e. imposing a tax on the final consumer of the goods and services;
- no interference in competition, i.e. some necessity to limit tax exemptions that are used by the state and to reduce rates of the tax on goods and services applied.

However, in the case of income taxes the tax standard is believed to serve its function when it includes the following elements:

- universality of taxation, i.e. taxation is imposed on each entity regardless of its sector, scope, or form of activities undertaken;

- comprehensive nature of taxation, i.e. taxation is imposed on every possible income regardless of its source, category of a taxpayer, or income destination;
- taxation of real income, i.e. the income that may be used to consume or increase wealth;
- taxation that is imposed on an individual, i.e. taxation of entities that generate some income without any opportunity for joining the income in question with incomes generated by other entities;
- the annual nature of taxation.

Each exception to the standard adopted in particular tax constructs is believed to be a tax preference. Economic consequences of using tax preferences may include the reduction of public incomes and leaving them at the disposal of private entities. Therefore, tax preferences are frequently considered to be an alternative to direct budget transfers. The difference is mainly attributed to the fact that the spending budget means aimed at supporting business entities require means prior to accumulation, while the application of tax preferences simply means an elimination of the very process to obtain the same economic effects [Dziemianowicz 2015].

In practice, tax preferences may take different forms. If legal solutions of the way such tax preferences are acquired are taken into consideration, the following tax preferences may be distinguished:

- systemic, i.e. tax preferences that are defined in universally binding tax regulations, are characterised by homogeneous principles aimed at all taxpayers involved, and whose application depends in fact on the will of the entity entitled;
- discretionary (related to decisions made), i.e. tax preferences that result from delegation of tax bodies' authority and whose application depends on decisions made by tax bodies at the involved taxpayer's request [Dziemianowicz 2015].

The most frequent systemic tax preferences include exemptions, deductions, and reduced rates. Discretionary tax preferences mainly refer to tax collection waivers and tax remissions. Tax preferences may be subject, object, or both subject and object in nature, which means that it is necessary to meet some criteria to enjoy a particular preference and/or some particular situation that is defined by tax regulations has to be observed.

Reports on tax preferences that are published in Poland indicate that in the years subject to this research there were approximately 500 differences within the tax system. 40% of them referred to the tax on goods and services. Over 40% of the preferences involved income taxes. Tax preferences that were in use in each of the years subject to this research amounted to at least 5.1% of the GDP (the global amount of tax preferences amounted to 85 billion PLN in 2013, which equals 5.2% of GDP). The largest part of the tax preferences in question refers to preferences of a social nature (approximately 50%). Preferences that support the

economy are the next largest part of tax preferences and they amount to approximately 20%. Major taxes that are imposed on corporate revenues and incomes are dominated by the tax on goods and services (51% of the total value of preferences used, which amounts to 2.7% of the GDP). In the case of corporate income tax, the value of the preferences used is remarkably lower (15% of the total value of all preferences, which amounts to approximately 0.8% of the GDP) [*Preferencje podatkowe... 2011-2015*].

## **2. Selected preferences in corporate tax on goods and services**

Tax on goods and services (a Polish version of the value added tax) is a major tax that is imposed on corporate revenues (turnover) (Act on Goods and Services Tax).<sup>1</sup> This tax belongs to the group of consumer taxes because it is included in the price of goods and services, thus theoretically, burdening final consumers. The tax on goods and services as a universal tax is characterised by its wide subject and object scope. On the other hand, the major element that decides the tax burden in this case is attributed to a particular tax rate. It is worth highlighting that any basic rate would affect the general level of prices as a result of the universality of its application. Excessively high rates are not desired since they result in the limitation of citizens' consumer capacities, especially those who are not wealthy. If public authorities wish to protect the basic consumption of households, they may apply decreased rates in the case of basic goods. It is obvious that the preferential treatment of consumers (buyers) is simultaneously some protection for companies (sellers) [Famulska 2007: 154]. Lower tax rates in the tax on goods and services are, therefore, of interest not only for consumers but also for entrepreneurs since in this way they are provided with opportunities to fix respectively lower prices.

In the analysed period, tax rates of the tax on goods and services were diversified. In the period between 2009-2010 the basic tax rate amounted to 22%. There were some decreased tax rates used during this time, i.e. 0%, 3% and 7%. However, in the years 2011-2013 the basic tax rate was 23% and decreased tax rates were 5% and 8%. The subject scope of rate application is really comprehensive but it does not interfere with the European Union regulations and standards. Preferential rates were predominantly applied in the case of inter alia, basic food-stuffs and groceries, housing construction, selected goods and services related to healthcare, education science and sport, transportation services, hotel services,

<sup>1</sup> Ustawa z dnia 11 marca 2004 r. o podatku od towarów i usług, Dz.U. 2011, nr 177, poz. 1054 ze zm. [Act dated March 11, 2004 on Goods and Services Tax, Journal of Laws of 2011, No. 177, item 1054 as amended].

Table 1. Budget effects of preferences that enjoy the highest value in the case of tax on goods and services between the years 2009-2013 in Poland

Type of preference	Value of preference (in mln of PLN)	Share in the total value of preferences related to the tax on goods and services (in %)	Percentage of budget revenues resulting from the tax on goods and services (in %)	GDP percentage (in %)
2009				
1. Construction and assembly works (housing construction)	8 886	25.98	8.93	0.66
2. Healthcare products	3 559	10.41	3.58	0.26
3. Bread, bread related products pastry, fresh	1 643	4.81	1.65	0.12
4. Dairy products	1 545	4.52	1.55	0.11
5. Catering services	1 383	4.04	1.39	0.10
2010				
1. Construction and assembly works (housing construction)	9 883	26.78	9.16	0.70
2. Healthcare products	3 723	10.08	3.45	0.26
3. Bread, bread related products pastry, fresh	1 692	4.58	1.57	0.12
4. Dairy products	1 548	4.19	1.43	0.11
5. Catering services	1 408	3.82	1.31	0.10
2011				
1. Construction and assembly works (housing construction)	11 004	26.76	9.11	0.72
2. Healthcare products	4 659	11.11	3.78	0.30
3. Meat and meat related products	2 940	7.15	2.43	0.19
4. Passenger inland transportation (municipal and suburban)	1 750	4.26	1.45	0.12
5. Dairy products	1 724	4.19	1.43	0.12
2012				
1. Construction and assembly works (housing construction)	11 204	26.35	9.34	0.70
2. Healthcare products	4 867	11.45	4.06	0.31
3. Meat and meat related products	2 864	6.74	2.39	0.18
4. Plants other than non-perennial crops	1 841	4.33	1.53	0.12
5. Catering related services	1 824	4.29	1.52	0.11
2013				
1. Construction and assembly works (housing construction)	11 320	26.09	9.98	0.69
2. Healthcare products	5 079	11.71	4.49	0.30
3. Meat and meat related products	2 817	6.49	2.48	0.17
4. Inland transportation	1 892	4.36	1.67	0.12
5. Dairy products	1 882	4.33	1.66	0.12

Source: own elaboration based on *Preferencje podatkowe...* 2011-2015.

and catering. These preferences were mainly aimed at not increasing households' spending on specific goods that, in a majority of cases, are used to satisfy basic human needs. Therefore, preferences are related to the following sectors: 'farming,' 'education,' 'science, culture and sport,' 'health,' 'family and social issues,' and 'transportation with environmental protection.' In the field of 'the economy' support is offered to the following sectors: the hotel industry, catering, and selected labour-intensive services (like e.g. hairdressing). It is necessary to note that in all analysed years, 'family and social issues' was a dominating target for supporting preferences in the context of the tax on goods and services. In the years 2009-2011 this area was followed by 'health' and in 2012-2013 by 'farming.' This regularity is also manifested in values of preferences identified for specific groups of goods and services (comparison seen in Table 1).

The data analysis allows for concluding that from the value related perspective, preferences related to housing construction were the most important in the period between the years 2009-2013. They amounted to over a quarter of the total value of preferences in the case of tax on goods and services. This was followed by healthcare related products in all of the years subject to this analysis. It is also necessary to highlight an interesting fact that the five preferences of the highest values amounted to approximately half of the total number of preferences that are applied in the case of taxes on goods and services.

Preferences used in the case of the tax on goods and services result in respectively lower budget revenues. A list of 'lost benefits' resulting from this fact are presented in Table 2.

Table 2. Budget effects of preferences related to tax on goods and services in the years 2009-2013 in Poland

Details	2009	2010	2011	2012	2013
Value of Preferences (in billions of PLN)	34.2	36.9	41.1	42.5	43.4
Percentage of Budget Revenues Resulting from the tax on Goods and Services (in %)	34.4	34.2	34.0	35.4	38.3
GDP Percentage (in %)	2.5	2.6	2.7	2.7	2.7

Source: own elaboration based on *Preferencje podatkowe...* 2011-2015.

In the analysed period, the value of preferences related to tax on goods and services increased nominally from 34.2 billion PLN in 2009, to 43.4 billion in 2013, i.e. by almost 27%. On the other hand, the value share of preferences in tax revenues resulting from tax on goods and services increased in those years from 34.4% to 38.3 % respectively, i.e. by approximately 11%. However, when discussing the value of the preferences in question with reference to the GDP, an increase



from 2.5 % (in 2009) to 2.7 % (from 2011 and later) is reported, i.e. by 8%. One of the most important reasons for the increase in value of preferences related to the tax on goods and services in 2013 is attributed to changes in the structure of sales. The value of consumption observed in the group of goods and services subject to the basic 23% rate decreased simultaneously with an increase in sales of other goods and services subject to lower tax rates. It is necessary to stress here that in the years subject to this research no new preferences were introduced in the case of tax on goods and services.

### **3. Selected preferences in corporate income tax**

Corporate income tax is a direct tax, which means that its payment involves a direct burden on corporate income (Act on Corporate income Tax).<sup>2</sup> This tax is universal and it is imposed on all companies regardless the type and source of income generated. Moreover, organisational and legal forms of companies or their ownership structure do not affect the tax in question. This is a state tax, although some of its part goes towards self-government budgets. It is also suggested that the corporate income tax is the tax that depends on the economic effectiveness of a particular company. Construction of this tax allows the inclusion of all variables in the tax base that determine the amount of income, by means of exact identification of all economic events that decide about categories of tax incomes and income generating costs. Corporate income tax realises the fiscal function of taxes, thus being an effective source of budget revenues. In Poland, between the years 2009-2014, average budget revenues related to this tax amounted to over 30 billion PLN at a nominal tax rate of 19%.<sup>3</sup>

The features and construction of corporate income tax were used by public authorities to influence the economy and to support multidirectional activation of companies. In the period subject to this analysis, the construction of this tax burden provided for major tax preferences that took the form of tax exemptions and deductions. Those preferences mainly referred to incomes generated in special economic zones, incomes generated by joint ventures, donations, expenditures related to the acquisition of new technologies, and losses resulting from previous years along with tax deductions. By introducing tax preferences related to corporate income tax, the legislator assumed that they were mainly aimed at supporting corporate liquidity, as well as, activating development and investment activities in

<sup>2</sup> Ustawa z dnia 15 lutego 1992 r. o podatku dochodowym od osób prawnych, Dz.U. 2014, poz. 851 ze zm. [Act dated February 15, 1992 on Corporate income Tax, Journal of Laws of 2014, item 851 as amended].

<sup>3</sup> [www.finanse.mf.gov.pl/budzet-panstwa/wpolywy-budzetowe](http://www.finanse.mf.gov.pl/budzet-panstwa/wpolywy-budzetowe) [access: 30.10.2015].



Table 3. The types and values of selected tax preferences in the context of corporate income tax in Poland in the years 2009-2014  
(in millions of PLN)

Details	2009		2010		2011		2012		2013		2014		Average	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Tax exempted incomes including:	7,051	50.1	7,690	39.5	9,528	38.6	8,625	37.4	12,026	42.0	13,249	44.7	9,695	41.7
– special economic zones	3,690	26.2	5,269	27.1	9,383	38.0	8,403	36.5	11,844	41.3	13,221	44.6	8,635	37.1
– joint ventures	883	6.2	71	0.4	145	0.5	222	0.9	182	0.6	25	0.1	255	1.1
Tax deductions including:	6,801	48.3	11,644	59.8	15,042	61.0	14,340	62.2	16,560	57.8	16,284	55.0	13,445	57.8
– previous year losses	6,482	46.1	11,280	58.0	14,487	58.7	13,557	58.8	15,929	55.6	15,608	52.7	12,891	55.4
– donations	315	2.2	310	1.5	279	1.1	320	1.4	284	0.9	301	1.0	302	1.2
– new technologies	20	0.1	31	0.2	271	1.1	439	1.9	307	1.1	284	1.0	225	1.3
Tax deductions	222	1.6	129	0.7	95	0.4	81	0.4	80	0.2	85	0.3	115	0.5
Total	14,074	100.00	19,463	100.00	24,665	100.00	23,046	100.00	28,666	100.00	29,618	100.00	23,255	100.00

Source: own elaboration based on *Information about corporate income tax settlements. Reports for the years 2009-2014*, [www.finance.mf.gov.pl/cit/statystyki](http://www.finance.mf.gov.pl/cit/statystyki) [access: 30.10.2015].

companies. The types and values of tax preferences in the structure of corporate income tax are presented in Table 3.

Between 2009-2014, a systematic increase was observed in the value of corporate income tax related tax preferences used by companies (the average level of such preferences amounted to over 23 billion PLN at the dynamics of 162% in 2014 as compared to the value of 2009). The highest level of growth, when compared to 2009, was observed in the case of acquisition of new technologies (over 1.125%), although the value of such technologies is still low and the average expenditures related to the acquisition of new technologies amounts to slightly over 225 million PLN, i.e. 1.3% of the average value of tax preferences used by companies. The greatest level of a decrease is characteristic for preferences that were introduced in the nineties of the last century. Those preferences were intended to encourage foreign capital in Poland and included incentives for joint ventures (a decrease from 222 million PLN in 2012, to 25 million PLN in 2014). With reference to changes of the economic goals that were not focused on foreign capital acquisition any more, but on innovative activities, this type of preference will be gradually decreasing in its importance. Tax preferences that are aimed at supporting new technologies will gain more popularity. Tax preferences with the most important role in the structure of preferences used by companies include tax exemptions of incomes generated as a result of activities undertaken in special economic zones, and the right to deduct losses generated in previous years. The use of preferences aimed at companies that functioned in special economic zones during the analysed period amounted to over 8.6 billion PLN on average, which was 37.1% of the average value of tax preferences used. The deductions of losses generated in previous years from income reached higher values (on average the values in question exceeded 12.9 billion PLN, which amounted to 55.4% of the average values of tax preferences used). It is worth mentioning that exemptions related to incomes generated in special economic zones were characterised by higher dynamics in particular years, as compared to 2009. The dynamics of using the right to deduct loss reached the level of –241% in 2014.

Tax preferences used translate to a decrease in budget revenues. It is therefore interesting to look for answers that would help us understand the effects of the preferences in question for public incomes. The value of budget effects due to tax preferences that were used by companies in the context of corporate income tax and the importance of such preferences are presented in Table 4.

During the analysed period, the average level of decreasing budget revenues resulting from corporate income tax amounted to almost 4.5 billion PLN, which was almost 15% of the value of average corporate income tax revenues. Similarly, as in the case of the increase in the value due to the tax preferences used, it is necessary to mention an increase in budget effects from 2.8 billion in 2009 to 5.7 billion in 2014 (an increase by 103%). The dynamics of growth in the budget ef-

Table 4. The value of budget effects due to tax preferences in the context of corporate income tax (in millions of PLN)  
and their participation in tax related revenues (in %) in Poland during the years 2009-2014

Details	2009		2010		2011		2012		2013		2014		Average	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Incomes exempt from taxation including:	1,340	4.4	1,461	5.3	1,810	5.7	1,638	5.1	2,285	7.8	2,517	8.5	1,842	6.1
– special economic zones	701	2.3	999	3.6	1,783	5.6	1,597	5.0	2,250	7.7	2,512	8.4	1,640	5.4
– joint ventures	168	0.5	14	0.1	28	0.1	42	0.1	35	0.1	5	0.1	49	0.2
Tax deductions including:	1,292	4.2	2,212	7.9	2,858	9.0	2,725	8.5	3,146	10.7	3,093	10.4	2,554	8.5
– previous year losses	1,232	4.0	2,143	7.7	2,753	8.7	2,575	8.1	3,027	10.3	2,966	10.0	2,449	8.1
– donations	60	0.2	59	0.2	53	0.2	61	0.2	53	0.2	57	0.2	57	0.2
– new technologies	4	0.0	6	0.0	52	0.2	83	0.3	58	0.2	54	0.2	43	0.2
Tax deduction	222	0.7	129	0.4	95	0.3	81	0.3	80	0.3	85	0.3	116	0.3
Total effect of preference usage	2,854	9.3	3,802	13.6	4,763	15.0	4,444	13.9	5,511	18.8	5,695	19.2	4,512	14.9
Value of CIT revenues	30,774	100.00	27,892	100.00	31,739	100.00	31,950	100.00	29,380	100.00	29,709	100.00	30,241	100.00

Source: own elaboration based on *Information about corporate income tax settlements. Reports for the years 2009-2014*, [www.finanse.mf.gov.pl/cit/statystyki](http://www.finanse.mf.gov.pl/cit/statystyki) [access: 30.10.2015].

fects are slightly lower than the dynamics of growth seen in value as a result of the very nature of tax preferences. The preferences that involve income deductions or exemptions result in lower budget effects than their nominal values – there are some decreases in revenue to be generated if not for the use of preferences. However, the preferences that involve tax deductions generate budget effects that are equal to the tax deductions.

It is necessary to observe that during the period subject to this analysis no changes were reported in the scope of regulations that were connected with corporate income tax and that could affect tax preferences. Stability in the scope of regulations did not, however, translate into the stability of values of the tax preferences used. The socio-economic situation remarkably influenced an increase in effects of using tax preferences in the case of corporate income tax, mainly in the case of those taxpayers who ran their business operations in special economic zones (from nearly 0.7 billion PLN in 2009, to 2.5 billion PLN in 2014; on average this value amounted to 5.4% of the effects of tax preferences used) and who deducted their losses generated in previous years (from slightly over 1.2 billion PLN in 2009, to 2.9 billion PLN in 2014; on average 8.1%)

## Conclusions

Tax preferences are instruments of the state's fiscal policy. They allow, as is in the case of direct public spending, for meeting specific economic goals. The conducted analysis of selected preferences related to the tax on goods and services, and corporate income tax allows for drawing the conclusion that Polish legislators are really active in this context. Sophisticated tax preferences are beneficial for taxpayers and they perform a protective function in the context of business entities. Simultaneously, public authorities use tax preferences and, in this way, give up some part of their budget revenues. In the time period subject to this analysis, the estimated so-called 'lost benefits' amounted to approximately 5% of the GDP, which should be considered a remarkable effect for public finance.

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### Skutki wybranych preferencji podatkowych w finansach publicznych

**Streszczenie.** Do podstawowych, a zarazem najskuteczniejszych instrumentów polityki fiskalnej państwa zalicza się podatki. Wynika to zarówno z powszechnego charakteru ich stosowania, jak i ze znaczącej siły oddziaływania na zachowania podatników. Władza publiczna, zakładając, że odpowiednia konstrukcja poszczególnych podatków może sprzyjać wzrostowi gospodarczemu, wykorzystuje preferencje podatkowe. Za cel opracowania przyjęto określenie istoty i zakresu stosowania preferencji w polityce fiskalnej państwa oraz prezentację wybranych preferencji podatkowych w zakresie podatków obciążających przychody (obroty) i dochody przedsiębiorstw co do ich skutków w finansach publicznych.

**Słowa kluczowe:** polityka fiskalna, preferencje podatkowe, podatek dochodowy, podatek od wartości dodanej