Projekt finansowany w ramach umowy 857/P–DUN/2016 ze środków Ministra Nauki i Szkolnictwa Wyższego przeznaczonych na działalność upowszechniającą naukę.

Nazwa zadania:
Stworzenie anglojęzycznej wersji publikacji

Ministerstwo Nauki
i Szkolnictwa Wyższego

Zeszyty Naukowe
Wyższej Szkoły Bankowej w Poznaniu
2016, t. 70, nr 5

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Evolution and Composition of Central Government Tax Revenue in Poland since 2006

Abstract. *The topic of this article is the evolution of central government tax revenue in Poland during the years 2006-2015. It contains an analysis of the amount, structure, and dynamics of this revenue. The article presents an overview of the most important factors affecting the formation of revenue from taxes, which play a key role as sources of revenue for the central budget. This article presents statutory shares of different levels of the public finance sector in tax revenue and describes the principles of tax revenue sharing. The final part of the article is devoted to comparing the structure of tax revenue by the economic functions in Poland and other Member States of the European Union.*

Keywords: *tax revenue, central government, Poland*

Introduction

In all of the Member States in the European Union, taxes and social security contributions represent the most important sources of public revenue. Despite the advanced process of harmonization, particularly including indirect taxes, there are still significant differences between the tax systems of specific EU Member States. These differences result in discrepancies in the fiscal performance of the tax systems. They are, to a large extent, historically-conditioned, but also determined by political, social, economic, and cultural aspects.

As far as taxing power is concerned, the central government is the dominant entity in most of the EU Member States. The central authorities are usually equipped with broad powers in terms of tax law making and obtaining tax revenue. As a result, in the last decade in the EU-28, the share of tax revenue collected by the central government in the GDP oscillated around 18%, while it reached 27% for all levels of the public finance sector. There are a number of factors influencing the amount and structure of tax revenue of the state (central) budget. These include both those resulting directly from the tax system and macroeconomic conditions. The first group of factors is related to the legal structure of the tax system as a whole and the design of particular taxes, as well as, the principles of revenue redistribution between the various levels of the public finance sector. The other group of factors include the most important macroeconomic indicators, which are among others, the GDP per capita, the sectoral composition of output, the share of agriculture in the GDP, the inflation rate, the unemployment rate, foreign aid, trade openness, political stability, and informal economy.

In Poland, the tax system has evolved over the centuries. Its beginnings can be traced back to the sixteenth century, when various taxes on income and wealth, and excise duties were imposed on the clergy and the residents of towns and villages. In the period of the economic transition, the Polish tax system underwent a thorough transformation. The reforms of the 1990s included important changes in the principles of income taxation imposed on individuals and legal persons, as well as, the introduction of the value added tax. The next stage of the tax system reforms was connected to the Polish accession into the European Union. These reforms resulted from the need to adjust the structure of certain taxes to the requirements of European Union law. The subject of this article is the evolution and composition of the tax revenue of the state (central) budget in Poland. The scope of the analysis, due to the availability of comparable statistical data, has been limited to the last ten years. This article concentrates not only on the analysis of the amount, structure, and dynamics of tax revenue but also the principles of their redistribution between the different levels of the public finance sector. It also compares the structure of tax revenue in Poland and other EU Member States.

1. Redistribution of tax revenue between different levels of the public finance sector

An important factor determining the structure of tax revenue of the different levels of the public finance sector is the power to obtain this revenue. Similarly, as it is the case in other EU Member States, in Poland there are two kinds of taxes: joint taxes (shared taxes), the revenue from which is distributed among the various levels of the public finance sector, and regular taxes, whos revenue inheres at only one level. The most fiscally efficient taxes belong to the group of joint taxes or are paid in total to the central budget. The former includes personal income tax and corporate income tax, whereas the latter include the following taxes: excise duty (on such products as: tobacco products, alcoholic beverages, energy and electricity, passenger cars), value added tax, mineral extraction tax, gambling tax, tonnage tax, flat-rate tax on registered income, tax on the sale of securities, and flat-rate tax on the income of clergy.

Table 1. The share of public finance subsectors
in the revenue from joint taxes in Poland (in %)

Tax	Years	Public finance subsector			
		State	Regions	Districts	Municipalities
CIT	2004-2007	75.99	15.90	1.40	6.71
	2008-2009	77.89	14.00	1.40	6.71
	since 2010	77.14	14.75	1.40	6.71
PIT	2004	50.64	1.60	8.42	39.34*
	since 2005	48.81	1.60	10.25	39.34*

* The participation share of municipalities in revenue from personal income tax was 35.72% in 2004, 35.61% in 2005, 35.95% in 2006, 36.22% in 2007, 36.49% in 2008, 36.72% in 2009, 36.94% in 2010, 37.12% in 2011, 37.26% in 2012, 37.42% in 2013, 37.53% in 2014, 37.67% in 2015, 37.79% in 2016. The share of municipalities in revenue from personal income tax decreases by the number of percentage points equal to the product of 3.81 of the percentage point of the index calculated for the whole country. The index rate is established by dividing the number of inhabitants admitted to residential homes before the 1st of January 2004, as of the 30th of June of the base year, by the number of inhabitants admitted by the 1st of January 2004, as of the 31st of December 2003.

Source: Jastrzębska 2012: 114.

In Poland, taxation powers enabling local self-governments to generate tax revenue are regulated primarily by the Law on the Revenue of Local Government Units (Act on Revenue of Local Government Units).[1] This Act includes the list of tax revenue sources for regions, districts, and municipalities. The legislator granted the regions, districts, and municipalities the right to participate in personal income tax paid by taxpayers residing in their territory, as well as, the corporate income tax paid by companies with headquarters located in their area.

The percentage share of particular local government units in the revenue from joint taxes has changed since its introduction. Municipalities were given the right to participate in personal income tax as early as 1992 and in corporate income tax in 1994. In 1999, as part of the reform of the local self-government financial system, the shares in income tax were granted to the newly established local self-government units – regions and districts [Poniatowicz & Dziemianowicz 2016: 296]. The first table shows the percentage share of local self-government units in the revenue from joint taxes since 2004. The percentage share of districts in per-

[1] Ustawa z dnia 13 listopada 2003 r. o dochodach jednostek samorządu terytorialnego, t.j. Dz.U. 2014, poz. 1115, 1574, 1644 [Act dated November 13, 2003 on Revenue of Local Government Units, consolidated text: Journal of Laws of 2014, item 1115, 1574, 1644].

sonal income tax has remained constant since 2004. For regions, this share was reduced in 2008, and then since 2010 it has slightly increased. The percentage share of districts inpersonal income tax has been raised since 2005. In the case of regions, it has not changed since 2004.

Pursuant to Art. 4.1 of the Law on the Revenue of Local Government Units, apart from the shares in joint taxes, the sources of income for municipalities also include revenue from such taxes as farm tax, forest tax, motor vehicle tax, real estate tax, gift and inheritance tax, tax on civil law transactions, and a fixed sum tax on the business activity of individuals (the so-called tax assessment card).

Despite the fact that the statutory amount of shares in personal income tax varies depending on the level of the public finance sector, the method for calculating the amount of this share is always the same. This share is calculated by multiplying the total amount of the revenue from this tax by a certain percentage ratio and an index equal to the share of the personal income tax from residents of a given local self-government unit due in the year preceding the base year in the total amount of the tax due in the same year, established on the basis of tax returns. The amount of revenue from corporate income tax depends on the location of seats of the legal persons and the location of their plants. If a branch or a plant belonging to an entity, which does not have its registered office within the territory of a given local self-government unit, operates in the territory of this unit, this unit receives part of the revenue from the tax, calculated in proportion to the number of workers employed in this branch or plant under an employment contract [Dylewski, Filipiak & Gorzałczyńska-Koczkodaj 2007: 86-87].

2. Structure and dynamics of central government tax revenue since 2006

Tax revenue in Poland feeds the state budget primarily, and to a lesser extent, the budgets of local self-governments. The state budget receives about 80% of the total tax revenue. Regions receive nearly 2% of the tax revenue, counties receive slightly over 1%, and cities with district rights receive about 8%. In the last five years, the share of municipalities in tax revenue fluctuated between 8% and 9%.

Tax revenue is the most important source of state budget revenue. Its share in the state budget revenue between the years 2006-2015 ranged from 78% to 90%. It was lowest in 2009. The share of tax revenue in the GDP is also significant (Table 2). This share was decreasing steadily and between the years 2006-2015 fell by almost two percentage points. Compared to the preceding year, it increased only in 2007, 2011, and 2014. Depending on the year analysed, this was due to either a decrease in tax revenue compared to the year before or a growth rate slower than in the case of the GDP (Table 3).

Table 2. Shares of the state budget tax revenue in the GDP and the shares of total state budget revenue between the years 2006-2015 (in %)

Year	Share of the tax revenue in the GDP	Share of the tax revenue in the state budget revenue
2006	16.4	88.5
2007	17.4	90.1
2008	17.2	86.6
2009	15.8	78.4
2010	15.5	88.9
2011	15.7	88.8
2012	15.4	86.3
2013	14.5	86.6
2014	14.7	89.9
2015	14.5	89.8

Source: NIK 2011: 52; NIK 2014: 84; NIK 2015: 96-97.

The main source of state tax revenue is the value added tax (Table 4). Its share in the tax revenue fluctuated in the years 2006-2015 between 46% and 50%. In terms of fiscal performance, the excise duties rank second. In the period analysed, the highest revenue was generated from the taxation of motor fuels. In 2015, the share of this revenue in the revenue from the excise taxes in total was as high as 44.4%. The state budget obtains a relatviely high revenue from the taxes imposed on tobacco and alcohol. Other significant sources of tax revenue are personal income tax and corporate income tax. However, between the years 2006-2015 the significance of corporate income tax in the tax revenue decreased slightly. Less than 1% of the tax revenue of the state budget comes from the mineral extraction tax. This tax was introduced into the Polish tax system on April 18, 2012 (from the Act dated March 2, 2012).[2] It was imposed on entities engaged in the extraction of copper, silver, and – from January 1, 2016 – natural gas and crude oil. The tonnage tax, introduced by the Act dated August 24, 2006,[3] has a marginal significance in the total breakdown of tax revenue. It is imposed on some income sources obtained by ship owners operating seagoing commercial vessels that deal in international shipping.

By analyzing the dynamics of national tax revenue, it is apparent that between the years 2006-2015, its nominal value generally rose when compared to the value

[2] Ustawa z dnia 2 marca 2012 r. o podatku od wydobycia niektórych kopalin, t.j. Dz.U. poz. 362, z późn. zm. [Act dated March 2, 2012 on mineral extraction tax, consolidated text: Journal of Laws of 2012, item 362 as amended].

[3] Ustawa z dnia 24 sierpnia 2004 r. o podatku tonażowym, t.j. Dz.U. 2014, poz. 511; 2015, poz. 211 [Act dated March 2, 2012 on tonnage tax, Journal of Laws of 2014, item 511, 2014, item 211].

Table 3. Tax revenue of the state budget between the years 2006-2015 (in thousands of PLN)

Tax Category	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Value Added Tax	84 439 484	96 349 847	101 782 739	99 454 721	107 880 327	120 831 951	120 000 697	113 411 541	124 262 243	123 120 798
Excise Duties	42 078 023	49 025 521	50 490 116	53 926 887	55 684 476	57 963 709	60 449 853	60 653 116	61 570 430	62 808 633
Gambling Tax	894 854	1 106 725	1 404 861	1 576 073	1 624 843	1 476 951	1 441 634	1 303 910	1 234 718	1 337 125
Corporate Income Tax	19 337 483	24 540 193	27 159 663	24 156 597	21 769 869	24 861 922	25 145 736	23 075 275	23 266 188	25 813 386
Personal Income Tax	28 125 288	35 358 533	38 658 537	35 763 728	35 592 648	38 074 916	39 809 425	41 290 531	43 021 971	45 040 043
Tonnage Tax	–	–	9	7	3	7	7	7	1	0
Mineral Extraction Tax	–	–	–	–	–	–	1 426 949	1 916 304	1 425 044	1 553 465
Other Taxes	877	4 383	3 456	822	520	1 480	270	239	382	60
Total Tax Revenue	174 876 010	206 385 202	219 499 380	214 878 835	222 552 687	243 210 936	248 274 572	241 650 924	254 780 985	259 673 511

Source: *Wpływy budżetowe* 2016.

Table 4. Structure and dynamics of state budget tax revenue between the years 2006-2015 (in %)

Tax Category		2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Value Added Tax	*S*	48.29	46.68	46.37	46.28	48.47	49.68	48.33	46.93	48.77	47.41
	D	–	14.11	5.64	–2.29	8.47	12.01	–0.69	–5.49	9.57	–0.92
Excise Duties	*S*	24.06	23.75	23.00	25.10	25.02	23.83	24.35	25.10	24.17	24.19
	D	–	16.51	2.99	6.81	3.26	4.09	4.29	0.34	1.51	2.01
Gambling Tax	*S*	0.51	0.54	0.64	0.73	0.73	0.61	0.58	0.54	0.48	0.51
	D	–	23.68	26.94	12.19	3.09	–9.10	–2.39	–9.55	–5.31	8.29
Corporate Income Tax	*S*	11.06	11.89	12.37	11.24	9.78	10.22	10.13	9.55	9.13	9.94
	D	–	26.90	10.67	–11.06	–9.88	14.20	1.14	–8.23	0.83	10.95
Personal Income Tax	*S*	16.08	17.13	17.61	16.64	15.99	15.66	16.03	17.09	16.89	17.34
	D	–	25.72	9.33	–7.49	–0.48	6.97	4.56	3.72	4.19	4.69
Tonnage Tax	*S*	–	–	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	D	–	–	–	–22.22	–57.14	133.33	0.00	0.00	–85.71	–100.00
Mineral Extraction Tax	*S*	–	–	–	–	–	–	0.57	0.79	0.56	0.60
	D	–	–	–	–	–	–	–	34.29	–25.64	9.01
Other Taxes	*S*	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	D	–	399.77	–21.15	–76.22	–36.74	184.62	–81.76	–11.48	59.83	–84.29
Total Tax Revenue	*S*	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
	D	–	18.02	6.35	–2.11	3.57	9.28	2.08	–2.67	5.43	1.92

$S = D_p / D_o \times 100$, where D_p – tax revenue from a given tax, D_o – total tax revenue,
$D = (Dt_2 - Dt_1) / Dt_1 \times 100$, where Dt_2 – tax revenue in year t_2, Dt_1 – tax revenue in year t_1.

Source: *Wpływy budżetowe* 2016.

of the previous year. Exceptions to this increasing trend can be seen in the years 2009 and 2013. The decrease in tax revenue seen in 2009 was associated with a decrease of revenue from income taxes and the value added tax in comparison to the previous year. The loss of revenue from the value added tax was caused, in particular, by the slowdown in economic growth. The decrease in revenue from personal income tax was predominantly the result of the introduction (on January 1st, 2009) of the two-tier tax rate system, with rates of 18% and 32%, and the deterioration of the economic situation in relation to the financial crisis. This factor was also responsible for the decrease in the revenue from corporate income tax in 2009-2010, when the the number of business entities obliged to pay this tax decreased significantly due to decline in corporate profitability. This also resulted in a surge of tax arrears. In 2013, there was a decrease in revenue from the value added tax, the gambling tax, and the corporate income tax. This decrease was due to the deteriorating economic situation and the growing difficulties of economic entities to settle their current tax liabilities. Moreover, the decrease of revenue from the value added tax was partially caused by the change in the method of calculating VAT reimbursements in the period of January 1 to 21, 2013. In this transitional period, the reimbursements were not financed from the revenue of 2012, but reduced the revenue of 2013. The decrease in revenue from the gambling tax was primarily the result of changes introduced by a new gambling law (Act dated November 19, 2009)[4] and a gradual decrease in the number of slot machine saloons and lower prizes with points from slot machine games.

Tax revenue increased significantly compared to the preceding year in both 2007 and 2011. Its increase in 2007, by as much as 18%, was due to favorable macroeconomic conditions. The real GDP growth in this year amounted to 6.6%. Furthermore, in comparison to the preceding year, there was a significant drop in the unemployment rate. The dynamics of tax revenue were also affected by changes in tax legislation, in particular, the elimination of a number of income tax reliefs for personal income taxpayers, including the right to deduct the interest on credits taken to finance investments aimed at meeting personal housing needs, or the possibility of deducting from personal income tax the expenses incurred by a person running a household on social security contributions of an unemployed person with whom the person running the household concluded the so-called activation contract. The relatively high positive growth rate of tax revenue in 2011 resulted from, among other factors, raising the rate of the value added tax by 1 percentage point in the transitional period, until the end of 2016.

[4] Ustawa z dnia 19 listopada 2009 r. o grach hazardowych, t.j. Dz.U. 2015, poz. 612, z późn. zm. [Act dated November 19, 2009 on gambling tax, consolidated text: Journal of Laws of 2015, item 612 as amended].

3. Evolution and composition of tax revenue in Member States of the European Union

The EU Member States vary significantly with respect to the fiscal efficiency of particular taxes and the structure of tax revenue. Tax revenue, along with revenue from social security contributions, constitutes a significant part of public revenue. In 2012, for the EU-28, their share in public revenue amounted to as much as 90%. In the last ten years, the share of taxes and social security contributions in the GDP were also high and oscillated around 40%. It should be noted that the share of income taxes in the GDP is, in itself, significant. In 2012, it amounted to as much as 26.8% for the general government.

Between 2004-2008, the share of tax revenue in the GDP for the EU-28 showed an upward trend; then, in 2008-2009, it decreased from 26.7% to 25.1% [Main national tax, 2016]. One factor responsible for this decline was the financial crisis and discretionary attempts made by EU Member States to stimulate demand, including reducing income tax rates [Taxation Trends 2014: 16]. In subsequent years, one could observe a steady increase in this share, as a result of which, in 2014 it reached the level from before the financial crisis. Just as in Poland, the share of tax revenue in the GDP decreased during the financial crisis, but in 2012 and 2013 one could observe a relatively higher rate of tax revenue growth in the EU-28 than what was observed in Poland.

In Poland, the main sources of central budget revenue are indirect taxes. In 2012, they accounted for approximately 40.4% of the total tax revenue. The situation is different in the EU-28, where the share of indirect taxes and direct taxes in the central budget revenue is similar. The Eurostat holds the functional classification of overall tax revenue dividing it into revenue from the taxation of consumption, labour, and capital. This classification is presented in Table 5. In the EU-28, the largest proportion of general government tax revenue comes from taxes on labour. They account for over 50% of the total tax revenue. In Poland, although this group of taxes also currently has the highest share intotal tax revenue, this share is much lower than in the EU-28.

Only in countries such as Malta, Cyprus, Romania, and Bulgaria, are the shares of taxes imposed on labour in the total tax revenue lower than in Poland. Another important source of revenue is tax on consumption. However, the fiscal significance of these taxes is also lower in Poland than in countries such as Croatia, Bulgaria, and Romania. The dynamics of tax revenue from taxes imposed on consumption in Poland and the EU-28 grew in a similar way in more recent years. After a significant decline in this revenue during 2009, 2010, and 2011, one could observe their increase. However, in 2012, while their share in the GDP for the EU-28 remained stable, it fell by nearly one percentage point in Poland. The share

Table 5. Structure of tax revenue according to economic functions in EU Member States in the years 2004, 2009 and 2014 (in %)

EU Member State	Taxes on:								
	consumption			labour			capital		
	2004	2008	2012	2004	2008	2012	2004	2008	2012
Austria	28.5	27.3	27.6	55.3	55.8	57.4	16.3	17.1	15.2
Belgium	24.6	24.1	23.7	53.5	53.3	53.9	21.6	22.3	22.0
Bulgaria	47.7	53.3	53.3	38.5	30.2	32.9	13.9	16.6	13.8
Croatia	49.6	46.5	49.1	40.2	40.6	40.7	10.2	12.9	10.3
Cyprus	44.0	39.4	36.8	32.3	28.8	37.1	23.7	31.8	26.1
Czech Republic	30.0	30.0	33.4	51.0	52.3	51.7	19.0	17.7	14.9
Denmark	32.3	32.2	31.0	51.4	53.3	51.0	16.7	14.8	18.4
Estonia	38.2	36.8	41.9	53.2	54.8	51.0	8.6	8.4	7.1
Finland	31.3	29.8	32.4	51.6	52.7	53.2	17.0	17.5	14.3
France	26.0	24.4	24.7	51.6	51.6	52.3	22.8	24.0	23.3
Germany	26.8	27.5	27.6	59.3	56.1	56.6	14.0	16.3	15.9
Greece	36.0	36.0	36.3	39.9	39.4	41.9	24.2	24.6	21.8
Hungary	39.7	35.3	40.0	47.8	51.4	46.4	12.6	13.3	13.5
Ireland	37.3	36.7	34.8	34.4	38.1	42.7	28.3	25.2	22.5
Italy	25.9	24.0	24.7	50.1	51.1	51.1	24.1	24.9	24.2
Latvia	38.8	36.0	38.4	51.1	49.7	49.0	10.1	14.2	12.6
Lithuania	36.4	36.9	39.8	50.6	48.2	46.5	13.3	15.0	13.9
Luxembourg	30.1	28.0	28.1	40.5	43.0	44.3	29.3	28.9	27.5
Malta	40.9	40.5	38.8	35.9	31.5	34.6	23.2	28.0	26.6
Netherlands	31.2	29.2	28.3	50.6	52.7	57.5	18.3	18.1	14.2
Poland	37.3	38.0	36.3	39.2	37.1	40.4	23.7	25.2	23.7
Portugal	39.8	37.5	37.4	38.3	38.4	41.4	21.8	24.1	21.1
Romania	40.9	40.1	45.1	39.4	41.2	40.0	19.7	18.7	15.0
Slovakia	37.4	35.4	33.4	42.2	43.1	45.4	20.4	21.5	21.2
Slovenia	35.4	35.9	37.9	54.1	51.2	52.5	10.7	13.1	9.8
Spain	27.7	24.1	26.1	45.8	51.2	52.2	26.7	25.0	22.1
Sweden	26.0	27.4	28.4	61.5	59.7	58.6	12.5	12.9	13.0
UK	32.6	28.5	33.8	39.0	38.0	38.9	28.3	33.6	27.4
UE-28	28.8	27.7	28.5	50.2	49.9	51.0	21.2	22.6	20.8

Source: *Structure of taxes by economic function* 2016.

of revenue from taxes imposed on capital in total tax revenue in Poland is slightly higher than in the EU-28. In 2012, this share is only higher in countries such as the UK, Malta, Luxembourg, Italy, and Cyprus, than it is in Poland.

The changes in the dynamics and structure of tax revenue in the EU-28 during the period of 2004-2012 resulted not only from macroeconomic factors but also from the modifications of tax law. These modifications are subject to regular analyses, the results of which are presented in publications about tax reforms issued since 2010 by The Publications Office of the European Union. In the studied years, a key driver of reforms was the financial crisis. A number of EU Member States adopted measures aimed at reducing the negative effects of the crisis, including stimulating economic growth in the initial phase, and later, reducing the deficit and public debt. One of these measures was increasing VAT rates [Tax Reforms 2012: 24]. Just as in Poland during 2011-2012, VAT rates were raised in almost half of the EU Member States, including, for example, Hungary, where the VAT rate grew by as much as 7%. During these years, a number of countries, including Poland, decided to broaden the tax base for personal income tax. Recently in the EU-28, there has been an increase in the share of both direct and indirect taxes in the GDP. In 2014-2015, the reforms of tax systems had a narrower scope than immediately after the crisis and focused on implementing measures aimed at reducing the scale of tax avoidance and tax evasion. Such measures were introduced in most EU Member States [Tax Reforms 2015: 20-21].

Conclusions

In Poland during the years 2006-2015, the amount and structure of tax revenue and its significance for the central budget were influenced by both reforms of tax law and economic conditions. The most important factor affecting the role played by this revenue in financing central government expenditure was the financial crisis. In 2009, due to the slowdown in economic growth, a decline in corporate profitability, a rising unemployment rate, and an increase in tax arrears, the nominal value of revenue from value added tax and income taxes decreased. Raising the rate of the value added tax in Poland contributed to the increase in revenue from VAT only in the year in which the new rate was introduced. In subsequent years, this revenue decreased. This resulted in a slight change in the structure of the tax revenue, which involved an increase in the significance of taxes imposed on labour and a simultaneous decrease in the share of revenue from taxes imposed on consumption in total tax revenue. At the same time, it should be noted that the decrease in tax revenue during 2013 in comparison to the year before, and the low rate of growth of this revenue in the other years analyzed, contributed to a decrease in the share of total tax revenue in the GDP.

Poland belongs to the group of EU Member States in which indirect taxes play a dominant role as a source of tax revenue. This group of taxes has prevailed in tax revenue since, as early as, the period of economic transition. The structure of tax revenue in Poland differs from the average structure of tax revenue for the EU-28. For the Polish general government a very important role is played by consumption taxes, while in the EU-28, taxes imposed on labour account for more than 50% of the total general government tax revenue. This structure of tax revenue, in which taxes imposed on consumption and labour have a similar share in total tax revenue, can result in the relatively high sensitivity of the tax system to economic fluctuations, including in particular, fluctuations in domestic demand.

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Ewolucja i struktura dochodów podatkowych budżetu państwa w Polsce od 2006 roku

Streszczenie. *Przedmiotem analiz w artykule jest ewolucja dochodów podatkowych budżetu państwa w Polsce w latach 2006-2015. Analizie poddano wysokość, strukturę i dynamikę tych dochodów. W treści artykułu odniesiono się do najistotniejszych czynników wpływających na ukształtowanie dochodów z podatków odgrywających kluczową rolę jako źródło dochodów budżetu państwa. W artykule przedstawiono ustawowe udziały poszczególnych szczebli sektora finansów publicznych w dochodach podatkowych i opisano zasady podziału tych dochodów. Ostatnią cześć artykułu poświęcono porównaniu struktury dochodów podatkowych według funkcji podatków w Polsce i pozostałych państwach członkowskich Unii Europejskiej.*

Słowa kluczowe: *dochody podatkowe, budżet państwa, Polska*