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Taxes in the transport business⁶

Introduction

In accordance with the Act of August 29, 1997. Tax Ordinance [23], the tax is to provide funds to the State Treasury, district, county or municipality, resulting from tax regulation. In Art. 6 are listed the following characteristics of taxes:

- public,
- unpaid,
- forced,
- non-refundable.

Economists use a somewhat broader definition of taxpaying attention also on features such as collecting by other public-law relationships, accuracy and legal acts regulating the main purpose of the collection of taxes, namely supply of public unions on public expenditure. Taxes have certain intake conditions, height and maturity [11].

Each tax has its technical features that allow its up taking. Among them are [8]:

- the tax entity,
- the subject the tax,
- the tax base,
- the rate and scale of taxation,
- a source of tax exemptions,
- tax credits.

The subject of taxation is an individual, legal person or entity without legal personality. In the case of taxes, the taxpayer is also a contributor. Sometimes the functions of the payer and the taxpayer are separated. One example is the personal income tax (PIT), where the taxpayer is an employee, and the payer is the employer [9].

The subject of taxation are goods, services or property which is related to the obligation to pay the tax [11].

The tax base is valuably and quantitatively expressed the tax subject, which is used to determine the amount of tax due [9].

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⁶ Artykuł recenzowany.

The tax rate is expressed as a percentage or in amount ratio, the amount of tax in relation to the tax base. The combination of the tax rate and the tax base consists of the scale of taxation.

The source of taxation is the legislative act by which the tax is payable. According to the Polish constitution, legislation can only be made using the act.

Tax reliefs and exemptions are partially or completely release the taxpayer from the obligation to pay the tax. Exemptions are divided into relief subjective and objective. Subjective exemption release some part of taxpayers with the tax liability and the subjective exemptions exempt part of object from taxation [5].

Classification of taxes can take place due to different criteria. One of them is the subject of taxation, where taxes are divided into [10]:

- revenue taxes,
- income taxes,
- property taxes,
- consumption taxes.

Another criterion for the allocation of taxes is a criterion of nominal tax sources [13]. It divides the taxes on direct and indirect. Indirect taxes are taxes where the taxpayer covers the tax, and the obligation to settle lies on another entity. In the case of direct taxes, the taxpayer is also liable to pay [9].

Due to the large revenues from indirect taxes associated with their high yield issues, seeks to shift the burden to provide revenue for the state budget is on indirect taxes. The state budget for 2015, revenues from indirect taxes is forecast at approx. 200 billion zł.

Taxes also affect the choice of a business activity. Depending on the form it takes, the entrepreneur will be required to pay other taxes.

Transport companies do not have restrictions regarding the form of running, the trader has the freedom of choice. According to the Central Statistical Office to develop approx. 76% of all businesses are run on the basis of individual economic activity [26]. This form is chosen primarily by small businesses, including people setting up their own businesses [4]. The main reason for this is the ease of formation of individual economic activity and the low cost of its conduct. [24] However, it is not recommended form of doing business in the case of medium-sized and large enterprises, is subject to high risk. The owner of such a company is liable with all its assets in the event of loss of liquidity. Individual businesses are also selected by the drivers working as self-employed.

Entrepreneurs who want to run a business together with partners or reduce the risk, they choose commercial companies, and among them usually a limited liability company. Up next are unlimited partnership, joint stock company and limited partnership. The least is companies limited joint stock partnerships. Partnerships are not allowed in the course of the transport company, because it is not a freelancer within the meaning of the Commercial Companies Code [17].

Leading individual business, entrepreneur settles with the Tax Office on the basis of personal income tax (PIT). In the case of partnerships, should be paid personal income tax (PIT). However, if the company is a capital company, so it has a legal personality, must pay corporate income tax (CIT). In the case of limited liability companies and joint stock companies should be also reckon with the so-called double taxation. In addition to corporate income tax, which must pay the company as a legal person, the partners (or in the case of a joint stock company - shareholders) must pay a flat-rate personal income tax [25].

In the further part of the article are reviewed the regulations relating to taxes, which can be meet leading transport activity. It aims to introduce the reader to the enormity of the rules and the difficulties arising from them, which would meet with the leading transport activity.

Vehicle tax

Tax included in the group of local taxes and fees, regulated by the Act on Local Taxes and Fees [18]. Taxpayers of tax on means of transport must have the right to dispose of the means of transport and must they be at the same time:

- natural persons,

- legal persons,
- organizational units without legal personality.

Vehicle tax applicable [6]:

- trucks with a maximum mass exceeding 3.5 tons,
- tractors and ballast adapted for use with a trailer or semi-trailer with a gross combination weight of vehicles over 3.5 tons,
- buses
- and trailers and semi-trailers which, together with a motor vehicle have permissible laden mass of more than 7 tons.

Since 1997, from the tax on means of transport were exempt owners of passenger cars. Since 1997, from the tax on means of transport were exempt owners passenger cars. In exchange has been raised excise duty, which is part of the price of fuel [9].

The amount of tax depends on several factors:

- the rates applicable in the commune,
- suspension design,
- the amount of axles,
- permissible total weight,
- the number of seats (for the bus),
- the emission standards which meet the vehicle.

Vehicle tax is regulated by the resolutions of the municipal council or city council. Its maximum height is determined by the Ministry of Finance. The maximum rates are set out in Table 1.

Tab. 1. The maximum tax rate on means of transport in 2015 [31]

Tax:	Rate (zł)
a truck with a maximum weight of over 3.5 tons to 5.5 tons including ***	821,45
a truck with a maximum weight of over 5.5 tons to 9 tons inclusive ***	1370,38
a truck with a maximum permissible weight of more than 9 tons - up to 12 tons ***	1644,45
a truck with a total weight equal to or greater than 12 tons ***	3138,07
tractor or ballast tractor adapted for use with a semi-trailer or trailer with a gross combination weight of vehicles from 3.5 tons and less than 12 tons ***	1918,50
tractor or ballast tractor with a maximum weight of a combination of vehicles with a total weight of the vehicle combination equal to or greater than 12 tons to 36 tons inclusive ***	2425,51
tractor or ballast tractor adapted for use with a semi-trailer or trailer with a gross combination weight of vehicles over 36 tons ***	3138,07
trailer or semi-trailer which, together with a motor vehicle have a minimum total weight of 7 tons and less than 12 tons, excluding related only to the agricultural activities carried out by the taxpayer of agricultural tax ***	1644,45
trailers and semi-trailers, which together with a motor vehicle are permissible laden mass equal to or greater than 12 tons, excluding related only to the agricultural activities carried out by the taxpayer of agricultural tax to 36 tons inclusive ***	1918,50
trailers and semi-trailers, which together with a motor vehicle are permissible laden mass equal to or greater than 12 tons, excluding related only to the agricultural activities carried out by the taxpayer of agricultural tax in excess of 36 tons ***	2425,51
bus, the number of seats less than 30 seats	1918,50
bus, the number of seats equal to or greater than 30 seats	2425,51
*** depending on the number of axles, permissible gross vehicle weight and type of suspension of the tax rate can not be lower than the amounts set out in the Annex to the Act - also have changed the attachments and the amount of the minimum tax	

Source: [31]

Vehicle tax is payable in two instalments – 15 February and 15 September each year.

Real estate tax

Real estate tax and vehicle tax are a group of property taxes, which are an additional burden for transport companies. These companies usually have real estate in the form of offices, parking lots, service facilities often necessary to conduct business. This property is taxable. Both the property tax, as well as vehicle tax are classified as local taxes because they are paid to the municipality and shall be governed by the Act on Local Taxes and Fees [2].

Those affected by the tax are the persons authorized to dispose of the property, including [9]:

- the owners,
- users perpetually,
- having properties that are owned by the state.

These entities must be both natural persons, legal persons or organizational units without legal personality.

The subject of taxation are buildings, structures and land. The land is subject of real estate tax, if it is not the subject of tax farming or forestry [11].

The tax base is determined in the case of buildings and land from the surface expressed in m². In the case of buildings, their value is determined as of January 1 of the tax year, which allows the calculation of the amount of depreciation, which is the basis for the taxation [9]. The amount of property tax is determined by resolutions of the municipal council or city council. The maximum rates are set by the Ministry of Finance [15]. The maximum rates are set out in Table 2.

Tab. 2. The maximum real estate tax rate in 2015

Tax:	Rate (zł)
land related to running a business, whatever the way of classification in the register of land and buildings	0,90
land under lakes, destined for water reservoirs or hydroelectric reservoirs	4,58
the remaining land, including land used for payable statutory activity of public benefit organizations	0,47
residential buildings	0,75
buildings associated with running a business and residential buildings or its parts of buildings used for business	23,13
buildings used for business activities in the field of marketing of certified seed	10,80
buildings related to the provision of health services in the meaning of the medical activity, occupied by the providers of those services	4,70
other buildings, including buildings used for payable statutory activity of public benefit organizations	7,77

Source: [15]

With real estate tax on the basis of [18] are exempt i.e.:

- public roads and the land occupied by the road,
- structures that are used by the public rail transport and land occupied by these buildings,
- buildings or parts thereof occupied for the purpose of forest management activities,
- buildings or parts thereof occupied for the purpose of conducting special branches of agricultural production,
- outbuildings or parts thereof used exclusively for the purpose of agricultural activities on the farm,
- real estate in the area of business activity registered among children and youth in the area of education, education, science and technology, physical culture and sport,
- monuments, museums and areas occupied by the family allotment gardens,
- schools, universities, sheltered workshops.

In addition to statutory exemptions from real estate tax, municipalities have the possibility of individual exemptions from taxes specific groups of entrepreneurs. This is a practice often used especially in the

so-called economic zones. It should be noted, however, that relatively rarely transportation companies are subject to exemptions from the tax on land and buildings [9].

Civil law activities tax

Civil law activities tax is regulated by the act [14]. Entities burdened with this tax are [9]:

- natural persons,
- legal persons,
- organizational units without legal personality.

The subject of the civil law activities tax are [6]:

- the sale agreement and transfer of goods and property rights,
- the loan agreement,
- donation agreement – in the part concerning the acquisition by the recipient of debts and burdens or obligations of the donor,
- the establishment of a contract for life annuity payable,
- agreement on the division of inheritance and the abolition of joint ownership agreement – in part on payments or subsidies,
- marital property agreement,
- the establishment of a mortgage,
- establishment of chargeable usage, including incorrect and paid servitude,
- the articles of association,
- amendments to those contracts,
- judgments and settlements, when they have the same legal effect as taxable civil law transactions.

Payers of civil law activities tax are usually buyers of the goods or services, in the case of civil transactions, which are made with the participation of the notary, the payer is a notary [6].

Tax liability arises at the time of the civil action, passing a resolution to increase the share capital of the company (for companies), validation of the court ruling [6].

Since the inception of the tax liability, the taxpayer has 14 days for submitting the declaration and payment of tax due in the tax office, to which it is subject.

The rate of tax on civil law transactions are different for different civil actions, but can not exceed 2%.

Income tax on individuals

Income tax from individuals PIT belongs to the group of direct taxes. Applies to individuals, so people carrying individual businesses, but also companies that do not have legal personality. Among the commercial companies, such companies are:

- general partnership,
- professional partnership,
- limited partnership,
- limited joint-stock company.

The choice of form of taxation should be carefully considered [28]. Stands out of 5 criteria to be followed in selecting the method of accounting for personal income tax from the Inland Revenue [3]:

- profitability,
- deductions,
- costs and the difficulty of accounting,
- economic activity,
- other benefits.

The basis for the income tax is the whole of the income that a person has developed. Income is defined as revenue reduced by cost of acquisition. Indeed, in some situations, e.g. in the settlement on the basis of flat-rate income tax, the tax is calculated on the revenue gained. Are recognized as revenue also claims that have not been paid by the debtor. Revenue generated in foreign currencies are translated by published by the National Bank of Polish average exchange rate for the working day preceding generate revenue. Are recognized as revenue also include [20]:

- the revenue generated by the sale of the property used for business purposes, including fixed assets,
- received grants, subsidies and grants,
- differences between exchange rates,
- achieved interest on funds in bank accounts that are related to the business,
- expired or cancelled debt obligations,
- benefits of accrued penalties.

It is also important qualification activity can not be classified as revenue. Among them are i.e.:

- received charges for deliveries to be made in future reporting periods,
- returned taxes and fees, state budget revenues,
- receivables exempt of VAT.

All exempt income can be found in article 14 of the act [20].

In the case of accounting on a general basis according to the scale of the tax and the flat tax, the costs also should be shown. Expenditure must be linked to the achievement of revenue. In art. 23 of the act [20] have specific costs that can not be counted against the costs incurred on behalf of earned income. These are i.e.:

- expenses incurred for the acquisition of land,
- expenses incurred to increase the value of the asset,
- impairment of vehicles,
- interest on capital, which has been brought to the enterprise,
- the value of their own businesses,
- fines, penalties, fees, interest and compensation.

Depending on the method of taxation, taxpayers fall under two different acts [3]. If a taxpayer declares settlement with the Tax Office on general principles according to the scale of tax or in accordance with flat tax, the legal basis for the settlement of the tax is the income tax act of individuals [20]. If the taxpayer intends to account on the basis of lump-sum tax on recorded income tax or a card, it is bound by the law of the flat-rate income tax on certain income earned by individuals [22].

The basic form of the general principles of taxation according to the tax scale. It can be selected voluntarily ob. by the taxpayer in a situation where there is a statement made by him or a request for the use of other forms of taxation. The tax law allows to change the form of tax on individuals, but the taxpayer must submit appropriate statement to January 20 the Head of the relevant tax year Tax Office [29].

General principles provide a settlement on the basis of real income received. In contrast to e.g. flat tax forms is not taxed but realistically achieved revenue income. This is connected with the necessity of keeping records of both income and expenses. Such records can be performed in one of two ways permitted:

- revenue and expense ledgers,
- accounting books – carried out in accordance with accounting regulations.

In the case of forms of recording income and expenses is also subject to certain restrictions. If in the year preceding the current year accounting income threshold has been exceeded 1 200 000, the taxpayer is required to carry out accounting books.

The taxpayer Settling with the tax office on a general basis by the tax scale is required to adopt the appropriate tax rate. The current tax scale is included in Table 3.

Tab. 3. The scale of tax for the year 2014 [32]

The basis for calculation of tax in zlotys		The tax rate is
Over	To	
	85 528 zł	18% minus the amount of tax decreasing 556.02 zł
85 528 zł		14,839 zł 02 gr plus 32% of the excess over 85 528 zł
The amount decreasing the tax	Monthly	46,33 zł
	Annual	556,02 zł
The annual no-obligation to pay income tax		3 091 zł

Source: [32]

Lump sum forms pursuant of the business are considered simpler forms of payment, because the records are subject only to income, and not, as in the case of the general principles according to tax scale, indeed flat tax - both revenue and costs. This follows directly in the fact that the lump-sum tax is calculated on the revenue gained, and not, as in the case of other forms of income [7].

There are different rates of flat-rate income tax. Their selection is related to the type of business activity by the entrepreneur [11].

In transport, there are two rates. Lower - 5.5% is subject to the condition: the fleet actually used for the transport must have a total capacity of at least 2 tons. If is used to transport the car holding capacity of less than 2 tons, apply lump sum in the amount of 8.5%.

The tax card is a specific form of income tax settlement. It is directed primarily to small businesses, usually in the area of craftsmen or some services. Tax regulations clearly define the types of activities that can be accounted for by a tax card [22]. These include transport services, when used for this purpose only one vehicle. This form of settlement is exempted from carrying out any records, including keeping the books, to testify and tax returns. However, the trader is obliged to issue a bill to the customer's request [9].

It is worth mentioning that the cost-effectiveness of forms of income tax settlements is fluent. It may vary depending on the type of business, its scope, stage of development of the company, its costs etc.. It is important to monitor the profitability of individual taxpayer forms of taxation, as it allows him to have a direct impact on the profitability of their business.

Corporate tax

Corporate tax is among the group of direct taxes and is regulated by the Act on income tax from legal entities [16]. It says on the tax discharged by entities with legal personality. These include [11]:

- legal persons,
- companies in organization,
- tax capital groups,
- unincorporated organizations, in addition to commercial companies without legal personality:
 - civil partnerships,
 - general partnerships,
 - partnerships,
 - limited partnerships,
 - limited joint-stock companies.

Tax shall apply to income, which is defined as the excess of revenues over expenses incurred in order to achieve it. If the costs are higher deductible from the income, the difference is considered to be a loss.

Shall be considered as income and the value of money in cash, the value of goods received free of charge or only part of the charge, as well as obligations that are considered expired or cancelled. As income should also qualify due but not yet received income [9]. That you can not qualify for revenue accrued unpaid interest on receivables, VAT tax, as well as the difference of the tax, which has been recovered. Detailed guidelines are set out in art. 12 of the act [16].

Equally important is the classification of expenses as incurred. This problem is regulated in detail by Chapter 3 of the Act [16]. Costs Shall be considered for all direct and indirect costs, which have contributed to bring revenue [11]. The costs do not include, among others fines, fees, interest, damages related to improper or delayed performance of the goods or services of expenditure on advertising and representation, especially spending on food and beverages, including alcohol and beverage services [9].

The amount of income tax (CIT) is fixed at 19%.

CIT Advances shall be paid on a monthly or quarterly basis, the 20th day of the month. At the end of the fiscal year consists of a tax return no later than 3 months after its completion.

Revenues from corporate income tax law in 2015 are estimated at 24.5 billion

The goods and services tax

The goods and services tax VAT works in Polish tax law since 1993 and replaced the turnover tax. Due to the fact that the European Union apply uniform rules relating to the tax (excluding the premiums paid), before the Polish accession to the EU, these rules need to be standardized. In March 2004, the Act was introduced the tax on goods and services [21]. VAT is an indirect tax that generates the most revenue for the state budget. In 2015, it is planned at 134.6 billion zł.

Value added tax in Poland has been called a tax on goods and services. In fact, the VAT is a tax cascading, which is levied on the value added.

VAT is discharged from the margins of each link in the economic chain. That there is no multiple taxation situation, the purchaser of the goods or services calculates the difference between the tax due as input tax. The result is the added value [12]. Value added tax, the trader must pay to the Tax Office. Finally, the tax burden is always passed on to the last link, which is the consumer. In order not to burden the consumer keeping and accounting records of the Tax Office, the weight of the responsibility lies on the shoulders of entrepreneurs selling the goods or service. VAT records are kept by the vendor and the purchaser, which makes the tax is effective in the collection.

Art. 5 of the act [21] defines what is taxable, so the scope of VAT.

VAT is accounted for on a monthly or quarterly basis of its record sales invoices and purchase. It is important to correctly determine the tax point. It arises at the time when it was made or the service has been delivered the goods. In addition to the basic the tax point, there are also special moments of the tax obligation [9].

The basic VAT rate is 23%. Apart from this, there are currently 3 preferential tariffs reduced to 8%, 5% and 0%. Can be used in the transport rate of 0%, 8% and 23%. With a 0% rate taxpayer may use complies with the conditions in accordance with Art. 83 of the Act [12], i.e.:

- national provider of international transportation service providers of goods for people who are not taxpayers,
- international rail carrier providing service in the domestic passenger transport,
- Polish carrier by sea or air.

The rate of 8% is entitled to taxpayers carrying out road transportation of persons within the Polish by mileage. In other cases, the basic rate of 23% [3].

In VAT exist subjective tax exemptions. Of subjective exemption from 01.01.2013 can use taxpayers who are under the previous tax year turnover of EUR 150 000 zł (art. 113 of the act [21]). Taxpayers starting business activity, can also be exempted the personal, if their turnover does not exceed the limit of 150 000 zł in the tax year.

In the land transport to the group of goods, which include input tax, so the one that can be deducted from the tax payable include i.e.:

- fuel,
- parts and supplies,
- telecommunication services.

It can be also included external services:

- workshop services,
- redemption parking space,
- keeping records of drivers' hours,
- accounting.

An important issue for entrepreneurs is the need to pay VAT on not paid payments by debtors. According to the changes in the law in force since 01.01.2014, time of chargeability takes place at the end of the transport service [30]. This means that if a customer is late in making a payment, the trader must pay the VAT for him, hoping that this "loan" will be returned upon payment of the invoice. If the customer does not meet the payments in general, the tax burden is transferred to the entrepreneur. Transport company loses its double, because it is loss costs of the service, but must also pay tax VAT that has not been downloaded from the customer.

Excise tax

Excise tax, like a tax on goods and services belongs to the group of indirect taxes. Is regulated by the Law on Excise [19]. Origins of the excise tax, as one of the oldest turnover taxes, associated with a desire to reduce the consumption of the good. The reasons for limiting the consumption of the goods include protection of human health and environmental protection (excise tax imposed on non-renewable fuels, including coal and oil - also processed). Another reason for the widespread use of excise tax is ease of collection and fiscal efficiency [6]. Excise tax is imposed on a variety of goods, including fuel and cars [9].

The tax obligation arises on the date of invoice, if the exposure is necessary. In other cases, the birth of the tax is recognized until the date of exercise activities that are taxable. For some goods, the act [19] art. 10-12 specifies the time the tax obligation.

Excise tax rates are determined by the Minister of Finance. Some of the excise tax rates are shown in Table 4.

Tab. 4. Excise tax rate for the date 01.01.2014 [28]

Product	Unit	Rate (zł)
Coal and coke	GJ	1,28
Motor gasoline	1000 l	1565
Gas oils	1000 l	1196
Gas oils intended for heating purposes	1000 l	232
Gaseous fuels for internal combustion engines - liquefied	1000 kg	695
Gaseous fuels for internal combustion engines - in a gaseous state	GJ	11,04
Electricity	MWh	20
Cars with engine capacity > 2000 cm ³	The tax base in%.	18,6
Other cars	The tax base in%	3,1

Source: [28]

Declarations must be submitted by the 25th of each month to the appropriate branch of the Customs Office. In some cases, the goods are exempt from excise duty. These include, for example, goods exported.

Excise tax applies to transport companies directly, as with the tax on goods and services account for approx. 43% of the price of diesel fuel [27].

As shown in [1], does not always increase in excise rates is reflected in the increased revenues to the state budget. Is convinced that both the government of Jerzy Buzek in 1999, as well as Donald Tusk's government in 2009. Due to the large increase in prices, especially alcohol and tobacco, increased smuggling and own production of these goods. In both cases, the tax is not drained at all, and therefore the state budget loses more than if the tax rate was lower, but the tax was discharged.

Conclusion

The choice of form of taxation the company should be previously recalculated and adjusted accordingly. Once you make your selection when starting a company, does not necessarily mean that it is always such a form of taxation would be beneficial. Running a business, you should always check the changing external factors, including changing the law, the scope of the business, sources and amount of income and expenses, as well as potential relief, which can be used. Calculating on an ongoing basis, the trader is able to provide the optimal tax policy of your company.

The State should take care of the transparency of tax law. To ensure this, taxes must be easy to collect, inevitable and charge adequately. Example of CIT and “resorting companies in the costs” shows that in some cases, companies do irrational economic policy, in order to optimize the tax paid. Companies that have applied such practices have often grown rapidly despite the financial statements show a loss. As a result, the Treasury is losing influence and obscured the actual condition of the company, which is so important in the choice of investment by the investor, also by the State.

Frequently changing tax laws are unfavourable for the whole economy. Entrepreneurs who have to adapt to the new rules, spend time, funds and energy on administrative matters. As a result, do not use optimally their potential to build a product that brings selling also influences the Treasury.

Part of traders believe that more important than the amount of taxation is clear modus operandi of tax law and institutions that deal with the collection of the taxes. Polish tax law contains many contradictions and ambiguities, which are then interpreted differently by Tax Offices. It leads to the bizarre situation that the two taxpayers engaged in similar activities, but subject to the other branches of the Tax Office, can settle on a different basis.

Differentiation of tax rates depending on their activity can cause incorrect choices. This exposes the taxpayer to penalties imposed by financial institutions. This can also be an area in which they will appear fraud. An example of a different dimension of transport is levied tax on diesel fuel and heating oil. Part of rogue traders wanting to reduce operating costs uses unlawfully, heating oil.

Abstract

Taxes are an inherent aspect of running a business, including the transport company. Its knowledge, in the name of ignorantia nocet iuris (lat. Ignorance of the law is harmful), determines the efficiency of the company and to avoid penalties, affecting the company's financial condition. The performance of the company, also in the knowledge of the existing tax law allows to increase chances of success on the market. The aim of the article is to analyse the Polish tax system, with particular emphasis on tax obligations transportation companies. The article includes taxes which are the subject of a transport company. It was also determined the impact of the company's assets owned to cover expenses related to taxes. Dependence is shown to choose the form of business in the taxes paid by the company and the choice of keeping records of tax forms.

Podatki w działalności firmy transportowej

Streszczenie

Podatki są nieodłącznym aspektem prowadzenia firmy, w tym również firmy transportowej. Ich znajomość, w imię zasady *ignorantia iuris nocet* (łac. nieznanostwo prawa szkodzi), determinuje efektywność pracy przedsiębiorstwa i pozwala uniknąć kar, wpływających na kondycję finansową przedsiębiorstwa. Sprawność działania przedsiębiorstwa, również w zakresie znajomości obowiązującego prawa podatkowego, pozwala zwiększyć szanse na sukces firmy na rynku. Celem artykułu jest analiza polskiego systemu podatkowego, ze szczególnym uwzględnieniem obowiązków podatkowych firm transportowych. W artykule ujęte zostały podatki, których podmiotem jest firma transportowa. Został również ustalony wpływ posiadanego majątku firmy na wydatki związane z podatkami. Pokazana została zależność wyboru formy prowadzenia działalności na opłacane przez przedsiębiorstwo podatki oraz wybór formy prowadzenia ewidencji podatkowej.

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