



Terms used in official statistics



Forest taxation

Definition:

Forests liable for forest taxation are defined in the act. Only forests occupied for other kind of activity than forestry are free from forest taxation. According to the legal act forest is defined as a forest ground classified in the land register as a forests. Forest activity (according to the legal act) is the activity of forest owners, forest managers in the area of forest: organisation, management, protection; keeping and enlarging resources of forests and forest cultivations, management of forest animals, acquiring (except of purchase) timber, resin, Christmas Trees, root-wood, bark, conifer needles, beasts of chase, fruits and mushrooms from forest undergrowth and also selling these unprocessed goods. The forest taxation from physical persons on the taxation year is established by the proper taxation office - according to the forest site. Forest tax is paid in installments proportionally to the tax duty period, on to March 15, May 15, September 15, November 15 of the tax year.

Contact person on methodology:

GUS – Departament Studiów Makroekonomicznych i Finansów

e-mail: Sekretariat-SM@stat.gov.pl