



## Terms used in official statistics



### Local government own revenue

#### Definition:

There are subsequent sources of own revenues of local governments: - incomes from tax and fees, revenues from property, - inheritances, donations, property recordings for the local governments, - incomes from fines and penalties (according to other regulations), - interest rates from loans have lent by local governments (unless other regulations stated otherwise), - interest rates from delayed payments which are the local government revenues - interest rates from financial resources on bank account (unless other regulations stated otherwise). According to the Act the local government revenues are also quotas in the incomes from the PIT and CIT.

#### Source:

- Act of 13 November 2003 on the Income of Local Government Units

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Contact person on methodology:

GUS – Departament Studiów Makroekonomicznych i Finansów

e-mail: [Sekretariat-SM@stat.gov.pl](mailto:Sekretariat-SM@stat.gov.pl)