Statistics Poland

Terms used in official statistics

Obligatory encumbrances on gross financial result

Definition:
Corporate income tax and other payments under separate regulations. The income tax affecting the financial result includes current and deferred part. The deferred part is the difference between deferred income tax provisions and deferred income tax assets (due to temporary differences between gross financial result and taxable base, resulting from differences in the time of recognition of revenue and cost in accordance with accounting regulations and tax provisions) as at the end and beginning of the reporting period.

Source:

- Act of 29 September 1994 on Accounting
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