



## Terms used in official statistics



### Personal Income Tax

#### Definition:

There is the public-law, non-payment, obligatory and irreclaimable money tribute from revenues of physical persons if they have the residence on the territory of Poland or if they temporary residence in Poland lasts longer than 183 days during the taxation year.

#### Source:

- Act of 26 July 1991 on Personal Income Tax  
*Place of publication: (Dz. U. z 2024 r. poz. 226, z późn. zm.)*

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