



## Terms used in official statistics



### Corporate income tax

#### Definition:

The taxation object of Corporate Income Tax is the income without regard to sources of income. This tax is imposed on legal persons.

#### Source:

- Act of 15 February 1992 on Corporate Income Tax  
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Contact person on methodology:

GUS - Departament Przedsiębiorstw

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