

# ACT of 26 July 1991 ON NATURAL PERSONS' INCOME TAX

(Consolidated text: Dziennik Ustaw 2010, No. 51, item 307 with subsequent amendments: No. 57, item 352, No. 75, item 473, No. 105, item 655, No. 149, item 996, No. 182, item 1228, No. 219, item 1442, No. 226, item 1475, No. 226, item 1478, No. 257, item 1725; 2011, No. 45, item 235, No. 75, item 398, No. 84, item 455, No. 102, item 585, No. 106, item 622, No. 120, item 690; No. 131, item 764, No. 149, item 887, No. 168, item 1006, No. 178, item 1059, No. 197, item 1170, No. 205, items 1202 and 1203)

## Chapter 1. Subject and Object of Taxation

**Article 1.** This Act regulates income tax imposed on incomes of natural persons.

**Article 2.** 1. Provisions of this Act shall not apply to the following:

- 1) revenues from agricultural activities, except revenue from special branches of agricultural production;
- 2) revenues from forestry within the meaning of the Forests Act and the Act on Designing Agricultural Lands for Afforestation;
- 3) revenues falling under provisions on inheritance and donations;
- 4) revenues resulting from activities which cannot be considered the subject of a legally effective contract;
- 5) revenues resulting from distribution of a co-owned property of spouses due to the cessation or limitation of their marital property co-ownership and revenues due to the levelling of possessions after the cessation of marital property separation or death of one of them;
- 6) revenues (incomes) of a ship owner taxable on the rules resulting from the Act of 24 August 2006 on tonnage tax (Dziennik Ustaw 2006, No. 183, item 1353), subject to Article 24a, paragraph 1a;