

ACT
of 15 February 1992
ON LEGAL PERSONS' INCOME TAX¹⁾

(Consolidated text: Dziennik Ustaw 2011, No. 74, item 397, No. 102, item 585, No. 106, item 622, No. 134, item 781, No. 178, item 1059, No. 205, items 1202)

Chapter 1. Subject and Object of Taxation

Article 1. 1. This Act shall govern the income tax imposed on incomes earned by legal persons and companies in organization, hereinafter referred to as "taxpayers".

2. The provisions of this Act shall also apply to organizational units having no legal personality, except for partnerships, subject to paragraphs 1 and 3.

3. The provisions of this Act shall also apply to partnerships having their seats or management offices in other states if they are treated as legal persons under tax law provisions of a given state and they are liable to tax on the total amount of its incomes, irrespective of the place where they are earned.

Article 1a. 1. Taxpayers may also be groups consisting of at least two commercial law companies that are linked by capital relationships, hereinafter referred to as "tax capital group".

2. A tax capital group may be a taxpayer if the following conditions are satisfied jointly:

1) a tax capital group may only consist of limited liability companies or joint-stock companies having their seats within the territory of the Republic of Poland if:

a) the average initial capital falling to each of these companies, determined in the manner referred to in Article 16, paragraph 7, is not lower than 1,000,000 zloties;

b) one of the companies, hereinafter referred to as a "controlling company", has direct 95 per cent share in the initial capital, or in such part of the initial capital of the remaining companies, hereinafter referred to as "subsidiary companies", which was not acquired gratuitously or according to preferential principles by employees, farmers or fishermen under the provisions on commercialization and privatization, and which does not constitute a reserve of the State Treasury property for purposes of reprivatization;