

ACT of 9 September 2000 ON TAX ON ACTS IN CIVIL LAW¹⁾

(Consolidated text: Dziennik Ustaw 2010, No. 101, item 649, No. 149, item 996, No. 229, item 1496)

Chapter 1. The Object of Taxation

Article 1. 1. The following shall be liable to tax:

- 1) the following acts in civil law:
 - a) contracts of sale and exchange of things and property rights;
 - b) contracts of loan of money or things designated only as to their kind;
 - c) repealed;
 - d) contracts of donation – in the part relating to the donee taking over debts and burdens or obligations of the donor;
 - e) contracts of annuity;
 - f) contracts of division of inheritance and contracts of dissolution of co-ownership – in the part relating to repayments or additional payments;
 - g) repealed;
 - h) establishment of mortgage;
 - i) establishment of usufruct for consideration, including irregular usufruct, and servitude for consideration;
 - j) contracts of irregular deposit;
 - k) partnership (company) deeds;
- 2) amendments to the contracts listed in subparagraph 1, if they result in an increase of the base for tax on acts in civil law, subject to paragraph 3, subparagraph 4;
- 3) pronouncements of courts, including conciliatory courts, and settlements, if they produce the same legal effects as the acts in civil law listed in subparagraph 1 or 2.

2. This Act's provisions on:

1) partnership (company) deeds and amendments thereto – shall apply accordingly to founding acts of companies, articles of partnerships (companies) and amendments thereto;

2) acts in civil law – shall apply accordingly to the objects of taxation defined in paragraph 1, subparagraphs 2 and 3.

3. In the case of partnership (company) deeds, the following shall be considered amendments to the deed: