

Maciej CIEŚLUKOWSKI

TAXATION OF TOURISM ENTERPRISES IN POLAND IN THE YEARS 2010-2015

Maciej Ciesłukowski, Prof. – *Poznań University of Economics and Business*

Correspondence address:
Department of Public Finance
Poznań University of Economics and Business
Towarowa street 5, Poznań, 60-896, Polska
e-mail: m.cieslukowski@ue.poznan.pl

ABSTRACT: Taxes affect a tourism company in a different range. Income taxes affect the profitability of an enterprise. The amount of tax depends on the legal form and size of the company. The literature of the subject has not paid much attention to the taxation of tourist companies in the country. The article attempts to estimate the effective tax rate of personal income tax and corporate income tax levied on tourist companies in Poland in the years 2010-2015. Analysis shows that the tax burden was not particularly low in comparison to non-agricultural business sector and generally increased with the size of the company. Effective rates of lump-sum tax and personal income tax were lower than the rates of corporate income tax. The effective tax burden of corporations has turned out to be in many cases, especially for large companies, higher than nominal.

KEY WORDS: tourist companies, income taxes, effective taxation

Introduction

Taxes affect a tourism company in a different range. Income taxes affect the profitability of the company, indirect taxes shape prices, demand for tourism services and turnover, and property taxes can affect the location of a business. The amount of tax depends also on the legal form and size of the enterprise. The literature of the subject has not paid much attention to the taxation of tourist companies in the country.

The article attempts to estimate the effective tax rate of personal income tax and corporate income tax levied on tourist companies in Poland in the years 2010-2015. In this article, a tourist company is understood as an organizer (tour operator), broker and tourist agent. The analysis was conducted for micro, small, medium-sized and large enterprises.

An overview of literature

The literature on the economics of the tourism sector in Poland, in its various dimensions, is very extensive. A perfect overview of research and teaching achievements in this area is given by Gołębski (2013). However, relatively little work is concerned with the role of taxes in the development of this sector in terms of micro, mezo and macroeconomic scale. For the majority of these works, authors only indicate taxes as important tools of state and local government influence on the supply and demand side of the tourist services market (e.g. Hadzik, Tomik, Ryśnik, 2016, p. 294; Panasiuk, 2014, p. 168; Przybylska, 2012, p. 80; Meyer, Gardzińska, 2014, p. 215). In addition Jalinik (2012, p. 63) points out that the preferences in personal income tax and VAT (Value Added Tax) were important factors for the increase in the number of agri-tourism farms in the Podlaskie Voivodeship between 1990 and 2011. Kizielewicz (2012) shows the significant role of local taxes and charges in development of tourist services on the example of Gdańsk, Gdynia and Sopot communes in 2009 and 2010, and also discusses the importance of VAT in these services. In a series of studies on satellite tourism for Poland, the authors give aggregate data on the share of indirect taxes in tourist value added (RST 2017, p. 81 and 92). In turn Szyszka-Olejowska (2014) discusses the rules of taxation of tourist services in Poland according to the legal status for 2014, but does not conduct empirical research. Literature of the subject does not provide information on the tax burden of tourist companies in Poland.

Research methods

The analysis, with some exceptions, covered the period of 2010-2015. The research procedure consists of the following stages:

- presentation of the general rules of income taxation of tourism companies in Poland on the basis of the legal acts in force in the analyzed period,
- presentation of the number and structure of tourist businesses broken down into:
 - activity (tourist organizer, tourist broker and tourist agent); This division is based on the Act on Tourist Services (Act 2017, Article 3),
 - legal and organizational form; The analysis is based on data from the Central Register of Tourist Organizers and Travel Agents (CEOTiPT) conducted by the Minister of Sport and Recreation,
 - the size (micro, small, medium and large) as recommended by the European Commission (Commission, 2003, annex); Eurostat data was used in the analysis,
 - turnover; Eurostat data was used in the analysis. The amounts in euro were converted into Polish zloty according to the average annual NPB exchange rate.
- analysis of enterprise effective tax rate broken down into the following groups:
 - natural persons (micro companies) taxed with a lump-sum tax (RE),
 - natural persons (micro companies) taxed with flat income tax (PL),
 - legal persons (micro companies) taxed with corporate income tax (CIT),
 - legal persons (small companies) taxed with corporate income tax (CIT),
 - legal persons (medium companies) taxed with corporate income tax (CIT),
 - legal persons (large corporations) taxed with corporate income tax (CIT).

The effective lump-sum tax in a given year is understood as the quotient of the tax paid and the amount of gross income (turnover) earned (excluding VAT and before tax deductions). The effective rate of income tax for individuals in a given year is understood as the quotient of the tax paid and the amount of income earned. The analysis is based on the annual information on the lump-sum tax (MF 2011, 2012, 2013, 2014, 2015 and 2016) and personal income tax (MF 2011a, 2012a, 2013a, 2014a, 2015a and 2016a) published by the Ministry of Finance. Some important assumptions were made in the analysis:

- the share of income of tourism companies liable to a lump-sum tax in total income of non-agricultural business activities liable to a lump-sum tax was determined on the basis of the share of PKWiU (Polish Classification of Goods and Services) numbers related to the activity of the organizer (79.12.Z), broker (79.11.B) and agent (79.11.A) in the number of PKWiU numbers indicated for taxation at the rate of 17% in the law on the lump-sum tax (Law 1998, Article 12, point 2). In total, 56 types of such activities were identified in the law and three of them are connected with surveyed entities,
- the annual income of natural persons is taxed at a flat rate of 19%,
- entrepreneurs in a given year benefit from tax discounts and deductions according to the actual scheme for all taxpayers subject to the form (RE or PL) given in the annual tax information by the Ministry of Finance. Deductions are proportional to the share of income of the surveyed companies in the income of all taxpayers conducting non-agricultural business activity.

The effective rate of corporation tax for a given year is understood as the quotient of the tax paid and the amount of gross profit earned. The tax burden was determined on the basis of financial data of tourist companies included in the database of companies Emis obtained under the following PKWiU numbers: organizers 79.12.Z, brokers 79.11.B and agents 79.11.A (www.emis.com). The analysis was not subject to erroneous and incomplete events.

In addition, annual information from the Ministry of Finance on corporate income tax (MF 2011b, 2012b, 2013b, 2014b, 2015b and 2016b) was also used, as well as Eurostat and Central Statistical Office data. As a result of limited aggregate data, the analysis of CIT imposed on micro and small companies has been narrowed down to 2012-2015.

Results of the research

Principles of taxation of tourism companies income

Tax payers are tourist organizers (tour operators), brokers and agents. The tour operator is organizing the so-called tourist events (Act 2017, Article 3). The tourist event includes at least two tourist services that make up a single program and are subject to a shared price, provided that the service includes accommodation or stays for more than 24 hours or if the program provides for a change of location. A tourist broker is an entrepreneur, whose business consists in executing, on behalf of the client, actual and legal activities connected with concluding contracts for the provision of tourist services.

The activity of the organizer and broker is regulated (Act 2004) and requires entry into the register of tour operators and travel brokers (ROTiPT). These entities are also required, among others to insure their business against insolvency, to enter into a guarantee agreement and to pay contributions to the Tourist Guarantee Fund (TFG).

On the other hand, a travel agent is an entrepreneur whose business consists in a permanent intermediary in the conclusion of contracts for the provision of tourist services to tour operators authorized in the country or to other service providers established in the country. The agency business is not regulated and does not require a permit. These entities are not subject to compulsory entry into the ROTiPT, are not obliged to insure themselves and are not covered by the TFG guarantee.

The mentioned entities may operate in any legal and organizational form as permitted by the national regulations for the conduct of broadly defined economic activity for profit and non-profit. Individuals who pursue a one-person business activity, partners in a civil or public company, and earn income from the provision of tourist services may be subject to personal income tax (Law 2000) or lump-sum tax (Law 1998). Company partners are separate taxpayers. The income of natural persons may be taxed under the so-called general rules or with a flat tax. General rules rely on the use of progressive tax scale (table 1), while the flat tax is at the rate of 19%.

Table 1. Progressive scale in personal income tax in the years 2010 – 2015 [in PLN]

Tax base (income) in PLN		Tax	
more than	below		
	85 528	18%	minus amount 556,02
85 528		14 839,02+ 32% of surplus over 85 528	

Source: Law 2000, art. 27.

Taxpayers who choose a flat tax cannot benefit from a number of tax preferences provided for general rules (table 2). In both cases, taxpayers carry out a taxable income and expense account solely on the basis of tax legislation, but after exceeding net income (without VAT) of € 1.2 million from sales of goods, products and financial transactions are obliged to complete the accounting books (Law 2016, Article 2).

Individuals can choose the lump-sum tax if their yearly sales income does not exceed 150 thousand euro. The tax is imposed on income without costs deduction. The tax includes several rates for different non-agricultural busi-

ness activities (from 2 to 20%) and for tourism companies the rate is 17%. Tax payers can benefit from some tax deductions and reliefs.

The income of legal persons is subject to corporate income tax (CIT) (Law 2000). In this case (as well as in the case of natural persons keeping accounting books) it is important to keep double records for accounting and tax purposes. For the purpose of determining the tax base, gross profit is adjusted for non-taxable income and expenses. The amount of tax also may be adjusted with possible reliefs or increases (table 2).

Table 2. Characteristics of taxation of tourist companies income in Poland in the years 2010-2015

Characteristics	Personal income tax (general rules)	Personal income tax (flat tax)	Lump-sum tax registered	Corporate income tax
Turnover (income)	x	x	Sales income (without VAT) up to 150 thousand euro per year	x
Costs	x	x		x
Tax deductions from turnover/income:				
- social security contributions	x	x	x	
- losses from previous years	x	x	x	x
- donations	x		x	x
- rehabilitaion expenses	x		x	
- Internet expenses	x			
- expenses on new technologies	x			x
- IKZE (individual pension insurance account)	x	x	x	
Joint settlement with your spouse	x			
Joint settlement with the child (single parents)	x			
Tax	Tax scale	19%	17%	19%
Tax deductions:				
- tax paid abroad	x	x		x
- health contributions	x	x	x	
- relief for children	x			
- selected income earned abroad (Article 27g Act 2000)	x	x	x	

Source: author's own work based on: Act 2000; Act 2000; Act 1998.

It should be noted that joint stock companies and limited companies can create both tax groups (Law 2000, Article 1a). The tax is calculated separately by each company and then consolidated and transferred to the tax office by the tax representative. The tax group allows you to reduce the administrative costs associated with tax settlements and compensate for the current tax losses of companies that bore them with the tax profits of other companies, reducing the tax burden of the entire group. The benefits of off-setting tax losses with tax profits are distributed between the companies under the terms of the agreement between the members of the tax group and reduce their tax burden.

Number and structure of tourist companies in Poland in 2010-2015

During the period considered, the number of tourist enterprises fluctuated and eventually increased slightly from 4428 to 4664 (table 3). Tour operators generally acted as brokers, so together they accounted for almost 48.3% of the total number of tourist companies on the market. Relatively few companies provided separate services as the organizer and broker. Table 3 also shows that the number of operators and brokers has almost doubled during the period considered as opposed to the number of agents.

Table 3. Number and structure of tourism enterprises in Poland in the years 2010-2015

Specification	2010	2011	2012	2013	2014	2015
Broker	7	7	7	7	9	11
Tour Operator	383	419	449	494	547	604
Tour Operator/Broker	1549	1726	1952	2189	2440	2781
Travel Agent	2 489	2 170	2 216	1 268	1 185	1 268
Total	4428	4322	4624	3958	4181	4664

Source: author's own work based on www.pit.org.pl; www.ec.europa.eu/eurostat [10-07;2017].

Taking into account the legal form, the enterprises were clearly dominated by natural persons (table 4), which constituted 81.6% of the total number of entities surveyed. Individuals generally held one-person business activities (over 93.3% of all natural persons) and were mainly tourist agencies. They owned more than 92.3% of the agencies on the market. In the second place private limited companies were (over 12.0% of the total number), while relatively few companies operated in other legal and organizational

form. Among them are: general partnerships, associations, joint stock companies, co-operatives, branches of foreign companies.

Table 4. Number of tourist enterprises in Poland in 2010-2015 broken down into legal and organizational form

	2010	2011	2012	2013	2014	2015
Natural person	3 783	3 619	3 796	3 060	3 173	3 572
Privet limited company	437	460	489	536	590	657
General partnership	62	66	72	77	78	82
Association	60	63	65	68	73	77
Join-stock company	29	37	44	46	47	49
Other forms	57	77	158	171	220	227
Total	4 428	4 322	4 624	3 958	4 181	4 664

Source: author's own work based on www.pit.org.pl; www.ec.europa.eu/eurostat; www.emis.com [10-07-2017].

Tourist enterprises were mainly micro-companies and accounted for over 97.1% of total tourism enterprises (table 5). They also recorded the highest turnover (33.5% of total turnover), although slightly above the result of medium-sized companies (31.7% of total turnover) (table 6).

Table 5. Number of tourism enterprises in the years 2010-2015 according to the size classes

Size of enterprise (persons employed)	2010	2011	2012	2013	2014	2015
Large (250 and more)	4	4	5	6	4	4
Medium (50 – 249)	22	24	18	17	17	19
Small (10 – 45)	96	98	107	110	98	101
Micro (2-9)	1 964	1 308	1 930	1 564	1 718	2 088
Micro (0 or 1)	2 342	2 888	2 564	2 261	2 344	2 452
Total	4 428	4 322	4 624	3 958	4 181	4 664

Source: author's own work based on www.ec.europa.eu/eurostat [20-07-2017].

Table 6. Turnover of enterprises in the years 2010-2015 according to the size classes [thousand PLN]

Size of enterprise (persons employed)	2010	2011	2012	2013	2014	2015
Large (250 and more)	473 603	582 954	789 228	2 348 054	2 694 558	2 875 376
Medium (50 – 249)	2 387 635	3 455 080	2 984 124	1 886 528	2 269 344	2 714 261
Small (10 – 45)	1 253 238*	1 235 880*	1 168 608	1 278 460	1 401 740	1 087 211
Micro (2-9)	1 646 176	1 699 179	1 937 385	1 477 219	2 027 202	2 962 420
Micro (0 or 1)	720 652	1 032 177	788 810	658 600	807 697	815 618
Total	6 481 305	8 005 270	7 668 155	7 648 860	9 200 541	10 454 886

* Travel agency, tour operator reservation service and related activities

Source: author's own work based on www.ec.europa.eu/eurostat; www.emis.com [20-07-2017].

High share of the relatively small group of medium-sized companies was due to the fact that the group consisted of the most dynamically developing and well-known brands, including TUI Poland, Grecos Holiday (since 2014), Wezryr Holidays, Neckerman Polska, Net Holiday, Almatour Group, Logos Tour, Ecco Holiday. In addition, there were two companies listed on the Warsaw Stock Exchange (GPW), namely Net Media and Travelplanet.

Small companies accounted for 2.3% of the total number of enterprises, and large ones – 0.1% of this number. The share of turnover of these companies in total turnover was respectively 15.0 and 19.7%.

However, in regard with the size of turnover per entity the market was dominated by large companies. In this group there were two joint stock companies listed on the Warsaw Stock Exchange (Rainbow Tours and Interferie), Geovita Joint Stock Company, three limited liability companies (Natura Tours, TUI Poland Distribution, New Itaka) and Gromada (social cooperative). Some of these entities have reached the required employment threshold in various time bands. For example, New Itaka could be qualified for large companies from 2013.

Taxation of natural persons income with a lump-sum tax

Table 7 shows the effective lump-sum tax imposed on natural persons operating tourist businesses. The effective rate of this tax (over 14.0%), due to the use of tax reliefs, was lower than the nominal rate (17.0%). However, it was significantly higher than the effective rate for non-agricultural business income (at least 3.6%). This was mainly due to the relatively high nominal

rate for services provided by tourist companies compared to other business activities (20%, 8.5%, 5.5%, 3% and 2%). As a result, the surveyed entrepreneurs also paid a higher average lump sum tax compared to the average lump sum tax of non-agricultural business activity.

Table 7. Effective rate of lump-sum tax (RE) imposed on micro tourist enterprises in Poland in 2010-2015

Specification		2010	2011	2012	2013	2014	2015
Turnover OBA* (thousand PLN)	1	9 032	10 953	10 996	11 096	12 118	13 463
Share of turnover OBA in business turnover	2	0,028%	0,032%	0,032%	0,033%	0,034%	0,036%
Deductions from turnover OBA (thousand PLN)	3	325	394	436	464	490	555
Tax base OBA (thousand PLN)	4=1-3	8 707	10 559	10 560	10 632	11 628	12 908
Lump-sum tax OBA (17%) before deductions (thousand PLN)	5=4*17%	1 480	1 795	1 795	1 807	1 977	2 194
Tax deductions OBA (thousand PLN)	6	169	199	205	211	229	257
Lump-sum tax OBA (thousand PLN)	7=5-6	1 311	1 596	1 590	1 596	1 747	1 937
Nominal tax rate of non-agricultural business activity	8	5,70%	5,70%	5,70%	5,80%	5,80%	5,80%
Nominal rate OBA	9	17,00%	17,00%	17,00%	17,00%	17,00%	17,00%
Effective tax rate of non-agricultural business activity	10	3,60%	3,70%	3,60%	3,60%	3,60%	3,60%
Effective lump-sum tax rate OBA	11=7/1	14,51%	14,57%	14,46%	14,39%	14,42%	14,39%
Number of taxpayers OBA	12	395	493	495	474	478	524
Average tax on non-agricultural business activities (PLN)	13	2 097	2 341	2 263	2 179	2 378	2 514
Average OPA tax (PLN)	14=7/12	3 317	3 235	3 215	3 371	3 653	3 699

* Operator, Broker, Agent.

Source: author's own work based on MF 2011, 2012, 2013, 2014, 2015 and 2016; www.ec.europa.eu/eurostat; www.stat.gov.pl [20-07-2017].

Taxation of natural persons income with the flat tax 19%

Table 8 presents an effective linear tax rate of 19.0% on the income of natural persons operating tourist businesses. As a result of applying tax deductions, it turned out to be lower than the nominal rate and ranged between 17.16 and 17.36% in the audited period. The entrepreneur also paid much lower average tax on income from non-agricultural business activity. The big difference was due to the relatively small number of taxpayers and

Table 8. Effective taxation of linear tax 19% [PLN] imposed on income of natural persons conducting tourist businesses in Poland in the years 2010-2015

Specification	2010	2011	2012	2013	2014	2015
Turnover OBA* (thousand PLN)	1	2 014 351	2 277 912	1 766 068	1 241 591	3 076 336
Share of costs in turnover OBA	2	98,47%	98,47%	99,68%	97,86%	98,30%
Costs OBA (thousand PLN)	3=1*2	1 983 430	2 242 946	1 760 417	1 215 021	3 024 039
Income OBA (thousand PLN)	4=1-3	30 920	34 966	5 651	26 570	52 298
Share of income OPA in business income	5	0,04%	0,04%	0,01%	0,03%	0,05%
Tax deductions from income OBA (thousand PLN)	6	822	968	166	854	1 037
Tax base OBA (thousand PLN)	7=4-6	30 098	33 998	5 485	25 716	50 799
Flat tax (19%) OBA	8=7*19%	5 719	6 460	1 042	4 886	9 652
Tax deductions OBA (thousand PLN)	9	352	396	70	327	619
Flat tax after deductions OBA (thousand PLN)	10=8-9	5 367	6 064	972	4 559	9 032
Effective tax rate OBA	11=10/4	17,36%	17,34%	17,21%	17,16%	17,27%
Number of taxpayers OBA	12	3 512	3 258	3 446	2 740	3 212
Average tax on non-agricultural business activities (PLN)	13	36 096	34 660	32 200	33 228	38 000
Average OBA tax (PLN)	14=7/12	1 528	1 861	282	1 664	2 812

Source: author's own work based on MF 2011a, 2012a, 2013a, 2014a, 2015a and 2016a; www.ec.europa.eu/eurostat; www.emis.com[20-07-2017].

the specific nature of the tourist enterprises. For example, in 2015, a total of 506,648 entrepreneurs paid the flattax, while only 3,212 were engaged in tourism business. Let's also remind you that the main source of income for tourism companies is the margin added to the cost of buying tourist services (hotel, catering, leisure, etc.) from other companies, so they have limited opportunity to reduce costs. As a result, the companies surveyed had a low tax base and paid a low tax.

Adopting the assumption of tax deductions consistent with the deduction structure given in annual tax information has made the effective rate of the surveyed companies and the effective rate of all taxpayers gaining income from non-agricultural business activity equal.

Taxation of micro business income with corporate income tax (CIT)

Table 9 shows the effective CIT rate imposed on tourism micro enterprises. The effective tax rate was higher than the nominal one in 2012 only. In the remaining years the rate was lower. Particularly in the year 2015 micro-firms recorded high profits but paid a relatively low tax. The average tax imposed on tourism micro businesses was significantly lower than the average tax on non-agricultural businesses (without banks and financial institutions).

Table 9. Effective CIT rate of micro tourist companies in Poland in the years 2012- 2015

Specification		2012	2013	2014	2015
Turnover OBA (thousand PLN)	1	949 131	883 132	1 069 342	688 238
Gross profit OBA (thousand PLN)	2	12 108	15 964	19 850	25 293
CIT OBA (thousand PLN)	3	2 591	2 906	2 881	3 073
Net profit OBA (thousand PLN)	4=2-3	9 517	13 058	16 969	22 220
Nominal CIT rate	5	19,0%	19,0%	19,0%	19,0%
Effective CIT rate OBA	6=3/2	21,4%	18,2%	14,5%	12,1%
Number of taxpayers OBA surveyed	7	235	246	238	203
Average effective CIT rate OBA (thousand PLN)	8=3/7	11	12	12	15
Average CIT on non-agricultural business activities (without banks and financial institutions) (thousand PLN)	9	172	155	150	152

Source: author's own work based on www.ec.europa.eu/eurostat; www.emis.com [20-07-2017]; MF 2011b, 2012b, 2013b, 2014b, 2015b and 2016b.

Taxation of small business income with corporate income tax (CIT)

Almost all small tourism companies were legal persons and paid CIT. Table 10 presents the effective CIT rate of small businesses. The effective tax rate was lower than nominal in 2012 only. In the remaining years the rate was slightly higher. Unfortunately, legal persons did not have many options for lowering the tax base and tax amount. The average tax imposed on surveyed companies was, however, significantly lower than the average tax of non-agricultural businesses (without banks and financial institutions). This was due to the same reasons as in the case of taxation of individuals with a flat tax, i.e. a small number of taxpayers, a high share of costs in revenue and taxation of the margin.

Table 10. Effective CIT rate imposed on small tourist companies in Poland in the years 2012-2015

Specification		2012	2013	2014	2015
Turnover OBA (thousand PLN)	1	1 237 488	1 430 308	1 583 155	994 617
Gross profit OBA (thousand PLN)	2	29 418	41 550	25 293	29 670
CIT OBA (thousand PLN)	3	5 503	8 645	4 992	6 647
Net profit OBA (thousand PLN)	4=2-3	23 915	32 905	20 301	23 023
Nominal CIT rate	5	19,0%	19,0%	19,0%	19,0%
Effective CIT rate OBA	6=3/2	18,7%	20,8%	19,7%	22,4%
Number of taxpayers OBA surveyed	7	95	98	95	72
Average effective CIT rate OBA(thousand PLN)	8=3/7	58	88	53	92
Average CIT on non-agricultural business activities (without banks and financial institutions) (thousand PLN)	9	172	155	150	152

Source: author's own work based on www.ec.europa.eu/eurostat; www.emis.com [20-07-2017]; MF 2011b, 2012b, 2013b, 2014b, 2015b and 2016b.

Taxation of medium-sized business income with corporate income tax (CIT)

Table 11 shows the effective CIT rate of the medium-sized tourist business. The effective tax rate was lower than the nominal one in 2013 and 2014 respectively. In 2013, there was also a sharp fall in the income of the surveyed companies. Both phenomena were related to leaving the group of medium-sized companies by Itaka, which has been included in the group of large companies since 2013. The amount of average tax, except for 2010 and 2012,

was significantly higher than the average income tax on non-agricultural businesses (excluding banks and financial institutions). In 2010, the industry as a total recorded a loss, however, mainly due to very high losses of two companies – TUI Poland (over PLN 21 million) and Coral Travel (over PLN 15 million). In turn, in 2012 high losses were noted by Neckerman and again TUI Poland. Hence, the average tax in these years was very low.

Table 11. Effective CIT rate imposed on medium-sized tourist companies in Poland in the years 2010-2015

Specification		2010	2011	2012	2013	2014	2015
Turnover OBA (thousand PLN)	1	2 351 431	3 019 912	2 753 530	1 764 804	2 175 196	2 624 987
Gross profit OBA (thousand PLN)	2	-9 164	37 529	5 247	32 434	80 305	58 889
CIT OBA (thousand PLN)	3	1 250	7 539	1 394	5 761	13 576	13 423
Net profit OBA (thousand PLN)	4=2-3	-10 414	34 660	3 853	26 673	66 729	45 466
Nominal CIT rate	5	19,0%	19,0%	19,0%	19,0%	19,0%	19,0%
Effective CIT rate OBA	6=3/2	-13,6%	20,1%	26,6%	17,8%	16,9%	22,8%
Number of taxpayers OPA surveyed	7	20	22	17	15	16	18
Average effective CIT rate OBA (thousand PLN)	8=3/7	62	343	82	274	849	746
Average CIT on non-agricultural business activities (without banks and financial institutions) (thousand PLN)	9	190	201	172	155	150	152

Source: author's own work based on www.ec.europa.eu/eurostat; www.emis.com [20-07-2017]; MF 2011b, 2012b, 2013b, 2014b, 2015b and 2016b.

Taxation of large business income with corporate income tax (CIT)

Table 12 presents an effective CIT rate of large tourism companies. The effective rate was in the audited period, except for 2011, much higher than the nominal rate. At the same time, the average CIT imposed on the surveyed companies was significantly higher than the average CIT for total non-agricultural business income (excluding banks and financial institutions). The high burden was due to the specifics of a small group of investigated entities. In selected companies (Rainbow, Itaka and Nature Tour) there was a dynamic increase of sales income and a clearly lower share of costs in this income. As a result, this translates into a higher tax. Gromada and Geovita recorded a high negative gross profit in 2011. The group also recorded very high losses in 2014 and 2015 (35.3 and 20.8 million PLN respectively), but they were compensated by the high gross profit of Itaka, which was included in the analysis from 2013. Nature Tour was included in the analysis only in 2013.

Table 12. Effective CIT rate of large tourist companies in Poland in the years 2010-2015

Specification		2 010	2 011	2 012	2 013	2 014	2 015
Turnover OBA (thousand PLN)	1	473 603	582 188	810 801	2 351 904	2 698 673	2 882 012
Gross profit OBA (thousand PLN)	2	19 218	-4 548	11 951	41 866	44 693	45 302
CIT OBA (thousand PLN)	3	5 523	1 606	2 805	10 783	14 913	14 119
Net profit OBA (thousand PLN)	4=2-3	15 326	-6 153	8 883	30 369	29 781	31 183
Nominal CIT rate	5	19,0%	19,0%	19,0%	19,0%	19,0%	19,0%
Effective CIT rate OBA	6=4/2	28,7%	-35,3%	23,5%	25,8%	33,4%	31,2%
Number of taxpayers OPA surveyed	7	4	4	5	6	4	4
Average effective CIT rate OBA (thousand PLN)	8=3/7	1 381	401	561	1 797	3 728	3 530
Average CIT on non-agricultural business activities (without banks and financial institutions) (thousand PLN)	9	190	201	172	155	150	152

Source: author's own work based on www.emis.com [20-08-2017].

Conclusions

On the basis of the analysis of taxation of tourist companies in Poland in the years 2010-2015, we can draw some conclusions:

- 1) tourist companies in Poland, in terms of numbers, were dominated by micro companies of natural persons, which mainly operated tourist agencies. All of these entrepreneurs also recorded higher income in comparison with small, medium and large enterprises,
- 2) small, medium and large companies generally paid only CIT, whereas micro companies paid all types of surveyed taxes,
- 3) effective tax burden depended on the legal form and size of the surveyed companies and it grew with the growth of the size of the companies. However effective tax rates were not low in comparison to average effective tax rates of non-agricultural business (table 13). Individuals had lower tax burden than legal persons. This was mainly due to the more possibilities of applying tax deductions. Effective lump-sum tax and flat tax rates were lower than nominal ones and were lower than effective CIT rates,

Table 13. Effective tax rates imposed on surveyed companies in Poland in the years 2010-2015 [%]

Type of tax	2010	2011	2012	2013	2014	2015
Lump-sum tax (17%)	14,51%	14,57%	14,46%	14,39%	14,42%	14,39%
Linear tax (19%)	17,36%	17,34%	17,21%	17,16%	17,23%	17,27%
CIT (micro firms) (19%)	-	-	21,40%	18,20%	14,51%	12,15%
CIT (small firms) (19%)	-	-	18,71%	20,81%	19,74%	22,40%
CIT (medium-sized firms) (19%)	-13,64%	20,09%	26,57%	17,76%	16,91%	22,79%
CIT (large firms) (19%)	28,74%	-35,30%	23,47%	25,76%	33,37%	31,17%
Average effective lump-sum tax rate of non-agricultural business	3,60%	3,70%	3,60%	3,60%	3,60%	3,60%
Average effective linear tax rate of non-agricultural business	17,36%	17,34%	17,21%	17,16%	17,23%	17,27%
Average effective CIT rate of non-agricultural business	17,60%	17,40%	17,30%	17,00%	17,20%	17,40%

Source: author's own work based on tables 7-12.

- 4) it is successfully investigated the effective taxation of micro and small corporations only between 2012 and 2015. This was due to the limitation of access to aggregated financial data of companies in 2010 and 2011. The effective taxation of the income of these companies was quite variable. This also resulted from the change in size of some companies during the analysis period,
- 5) relatively few medium-sized companies and only a few large ones worked in the tourism industry. Negative effective rates in the years 2010 and 2011 resulted from the very large losses of several companies as well as the change in the size of companies. Medium and large companies generally recorded higher effective CIT rates than effective CIT rates for all non-agricultural companies (excluding banks and financial institutions).

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