

ANALYSIS OF THE EFFICIENCY OF THE TAX SETTLEMENTS SYSTEM FOR COMPANIES IN POLAND

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Abstract:

Characteristics of the problem

Inefficiency and unfairness of the tax system have a direct impact not only on the competitiveness of individual companies, but also the entire economy. From the state point of view, inefficiency of the tax system results in lower tax revenues due to weak tax collection and/or gaps in the substantive tax law. From the company point of view skill of register operations based on favorable interpretations become crucial competitive advantage. It costs a lot of time, money, and results in slowing down the main economic activity. Finally it destroy competitiveness based on a good business ideas and innovation as well. The complication of the regulations and interpretations slows settlement in the economy (between companies and between companies and the tax authorities and raise many unnecessary legal conflicts). It can caused a downfall of valuable entities ie. "taxpayer killing".

Objective studies

The aim of the study was to diagnose the register and tax settlements system for companies with a particular focus on inefficiency on both: the companies and tax authorities. Analysis helped to define problems in the following areas:

- (a) register for tax purposes with special attention on the efficiency of tax authorities,
- (b) ways of interpreting the rules of substantive tax law and its acceptance by taxpayers as fair and justly,
- (c) identify joint and separate solutions in the tax law and accounting areas

Keywords: tax system, inefficiency of tax system, tax, tax collection