Modern Tax System Transformations.

Anastasiya Luzgina[1], 2016

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Summary

Building an optimal tax system is a strategic objective for any state. Under the conditions of the economy openness, both internal and external factors can have a significant impact on the pace of economic development of a country that affects the level of tax collection. The article both emphasizes the importance of tax system improvement and explains the necessity of tax administration optimization. A tax system approximated to optimal one will be less affected by the negative trends and modern tax administration will reduce costs, increase transparency and the taxpayers' trust level. The tax system analysis was carried out based on studying the Visegrad Group countries' experience (the Czech Republic and Poland), as well as Georgia and Belarus. As a result, it was observed a single direction of all countries' development in the area of the tax system improvement, while the presence of the individual characteristics.

[1] Anastasiya Luzgina Belarusian Economic Research and Outreach Center (BEROC), Minsk, Belarus, luzgina@beroc.by.

1. Introduction

No state is able to exist without taxes. At the same time, a tax system building should both aim at revenue replenishment and perform a regulatory, social and incentive function. New tax adoption should contribute to the economic development of the country over the long term. At the same time, the tax law should be built based on prevention from creation of the tax evasion conditions and sentiment. Theoretically, the tax system should encourage investment activity and the tax burden should be appropriate and feasible for any taxpayer.

Tax systems should be changed in accordance with the state development and should be improved with a view to creating a favorable tax environment for residents of the country and foreign investors. Building an efficient tax system is one of the conditions to stimulate economic development for the post-Soviet countries. The experience of Georgia and the Visegrad Group countries can be referred to as a basis for adoption of the experience in this area.

2. Reforms of Georgia's Tax System and Modern Tax Administration

In the early 2000s, a cumbersome tax system with high tax rates and a low degree of transparency was formed in Georgia. A significant level of corruption, lack of motivation among employees and duplication of the same functions by several agencies at the same time were the features of the country's tax system of that period. The Tax Department, the Customs Department and the Traffic Department were involved simultaneously in the tax collection. The tax system control was carried out by several ministries too, namely the Ministry of Interior Affairs, the Ministry of State Security and the Ministry of Finance.

The tax system reform began with the adoption of a new Tax Code in 2005. The early years of reform were characterized with the reduction of a number of taxes (from 26 to 6), reduction of some tax rates, as well as the tax base expansion. Georgia has taken the path of a sharp reduction of tax privileges, a stricter control over tax payments while reducing tax rates. For example, from January 1, 2005, the social tax rate for the employer was reduced from 35% to 20%, and social tax for individuals was completely abolished. From 2005, a uniform income tax rate was established. In the pre-reform period, the rate level was dependent on the taxpayer's income. Large income was equal to higher tax rate. In 2008, the social tax was completely canceled through combining it with the income tax and setting a rate equal to 25%. The tax rate was reduced by 5 percentage points after a year.

In addition, the procedure for income tax payment was changed in 2005. If prior to the change the tax was paid on May 15 - 30%, on August 15 - 30% and on November 15 - 40%, from the beginning of the reform, the income tax payment has been paid in four equal installments – on May 15, June 15, September 15, December 15, respectively. This ensured a uniform budget replenishment in greater extent and simplified payment processes for taxpayers. From 2008, the income tax rate was reduced from 20% to 15%. Currently, an opportunity to maintain the collection of this tax only in terms of dividend income is under discussion. This measure is designed to stimulate investment activity in the country. From 2009, a withholding tax was also reduced from 15% to 5%, and from 2006, the VAT rate was reduced from 20% to 18%.

For the purpose of small business development, preferences were introduced for small and micro businesses. For example, an entrepreneur whose activity is equivalent to micro business shall be exempt from income tax. At the same time, the owner of a small business shall pay income tax at reduced rates (3% or 5%). Only those companies that are related to the high level of risk in the area of tax evasion are subjected to tax audits.

Significant changes were implemented within Georgia's customs fees. From January 1, 2006, the customs tax rates were reduced (it was called an import tax in the Tax Code). Depending on a commodity, the rate was set at 0%, 5% or 12%. All goods except agricultural products and building materials were exempt from customs duties. As a result, the tax base for the customs tax decreased by 90%.

In order to optimize the taxation, the Georgian government decided to combine the property tax, land tax and motor vehicles tax. It simplified the collection quantity and increased the collection quality.

Table 1. Main Georgia's taxes rates, %

<table>
<tr><td>Type of tax</td><td>2004</td><td>2005</td><td>2006</td><td>2008</td><td>2009</td><td>2011</td></tr>
<tr><td>Social duty</td><td>33</td><td>20</td><td>20</td><td rowspan="2">25</td><td rowspan="2">20</td><td rowspan="2">20</td></tr>
<tr><td>Income tax</td><td>Graduated</td><td>12</td><td>12</td></tr>
<tr><td>Profit tax</td><td>20</td><td>20</td><td>20</td><td>15</td><td>15</td><td>15</td></tr>
<tr><td>VAT</td><td>20</td><td>20</td><td>18</td><td>18</td><td>18</td><td>18</td></tr>
<tr><td>Withholding tax</td><td>10</td><td>10</td><td>10</td><td>10</td><td>5</td><td>5</td></tr>
<tr><td>Import tax</td><td>Graduated</td><td>Graduated</td><td>0; 5; 12</td><td>0; 5; 12</td><td>0; 5; 12</td><td>0; 5; 12</td></tr>
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Source: Compiled from the data [1; 2; 11].

Thus, Georgia took drastic measures in the area of the tax reform, which resulted in the number of positive results. Firstly, the level tax collection increased. In 2003, budget revenues in relation to GDP amounted to 16% and this figure increased almost twice and amounted to 31% of GDP in 2011. This change is primarily due to the fact that the companies no longer evaded taxes. Prior to the reform, it is estimated that only 35% of firms paid taxes on a regular basis. At the same time in 2011, the share of taxpayers increased to 78-85%. Secondly, the country became more attractive to investors. In Doing Business ranking, Georgia ranked 12th in 2011 rising by 100 positions compared to the 2005 results. Third, the administrative costs were significantly reduced. Within the reforms, more than 50% of employees was laid off, and the professional level and motivation of the remaining employees raised. Separate government departments were replaced by a unified Revenue Service, which included the of tax and customs revenues administration. Finally, it became possible to handle all required payments or paperwork (waybills, invoices, tax returns, complaints, petitions, etc.) electronically via the remote access system [1; 2].

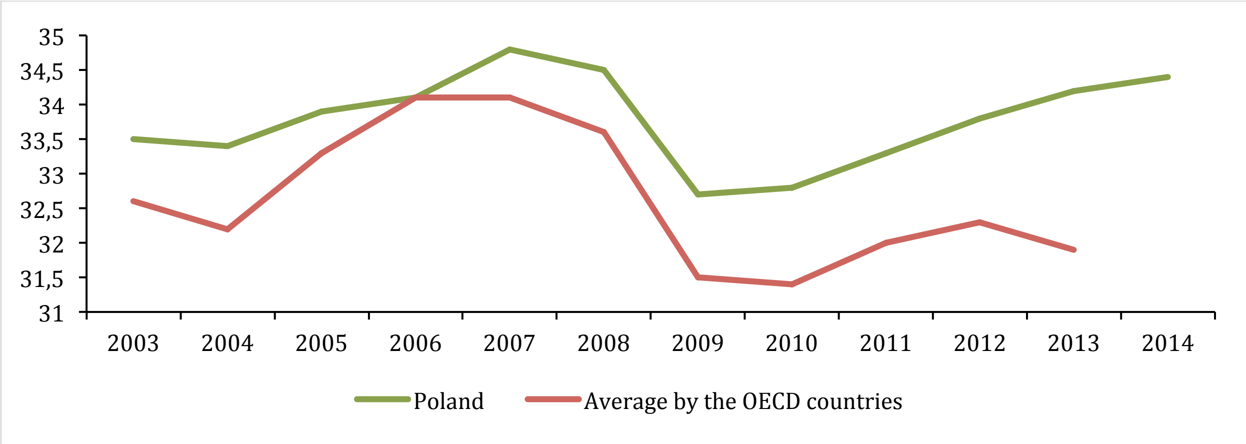
An important change in the Georgia's tax system was the introduction of a District Tax Officer Service for small and medium-sized businesses. The main tasks of the officers are tax law advising, electronic taxpayer monitoring, as well as database maintenance. Private tax advisors provide advising services and assistance to large taxpayers. Their tasks include information support of its clients, clarification of the legislation and the decisions of tax authorities, control over timely payment of taxes, as well as the organization of meetings, if necessary, with the tax authorities.

As a result of the reforms, Georgia was able to significantly upgrade the existing tax system. Reducing tax rates while increasing the tax base allowed increasing revenue. The tax burden declined and, taking into account the improvement of the control quality, taxes evasion became unprofitable for the majority of businesses and individuals. The favorable tax environment was an additional factor to attract foreign capital. At the same time, transfer of documents in the electronic form, the automation of the tax payment process and the elimination of duplicate government agencies in this area significantly reduced administrative costs.

3. Polish Tax System Modernization

Unlike Georgia, where a number of unique transformation was introduced in the taxation system, the Polish tax system is more traditional. Significant changes in the Polish tax system were implemented since the adoption of the new Constitution in 1997. According to the document, entrepreneurs should be protected from an excessive fiscal burden. At the same time, quite high rates for a number of taxes are still preserved in the country. However, changes in the level of the Polish tax burden indicates its gradual decrease.

Figure 1. The Level of the Tax Burden, %



Source: Compiled from the data [10].

Resident legal entities and foreign companies who are paid in Poland should be required to register and obtain a unique identification number in fiscal authorities.

One of the main taxes in Poland is a corporate profit tax. Its rate currently stands at 19%. This tax must be paid by all legal entities in accordance with their performance with the exception of cases where the income is derived from agricultural activities, as well as in accordance with income generated from compensation and in the framework of the charity. In the latter case, this includes contributions to culture, sport, health, education, etc. In addition, companies that are not registered on Polish territory shall pay the tax only in terms of the portion of income that was obtained in that country. A positive factor is that in Poland any kind of costs can be recognized as expenses, which significantly reduces the tax base of enterprises.

Income tax also accumulates a significant proportion of revenues. The country has a progressive scale of income tax rates. For example, personal income not exceeding the amount of PLN 3,091 shall be excluded from the taxable base. Earnings of PLN 3,092 to PLN 85,528 shall be taxed at 18%. Provided that if the income exceeds the above-mentioned income, PLN 14,839.2 plus 32% of the amount exceeding PLN 85,528 shall be transferred to the budget. Furthermore, different interest rates are set for certain categories of income. For example, the tax rate on individual entrepreneurs' income shall be harmonized with the corporate income tax and shall amount to 19%. The same percentage of deductions shall be set for interest and dividend income. In the future, it is proposed to equate high enough and various rates to a single level.

Indirect taxes continue to maintain its primacy for the Polish budget. For example, if you review the 2010 data, the share of VAT in total budget revenues amounted to about 42%. Given that excise duties amount to about 22% of budget revenues, it turns out that 64% of government revenue was formed due to the two indirect taxes.

In 2015, Poland had tiered interest VAT rate of 23%, 8%, and 5%. The rate of 5% was established for certain foods, as well as certain types of periodicals and books. Reduced VAT rate of 3% was for hotels and restaurants services, children's car seats, medical equipment for disabled people, household waste collection services, hairdressing services, certain types of food products, etc.

Not all economic entities should be subject to VAT. In the event that the company's annual revenue is up to10 thousand euro, it is not required to register the company as a VAT payer. Social and cultural services (health, education services) shall also exempt from VAT.

The baseline VAT rate of 23% was introduced temporarily in January 2011 to reduce the state budget deficit. It was planned that the standard VAT rate will be reduced from January 1, 2017 by 1 percentage point and will be 22%. However, the Ministry of Finance of Poland announced the preservation of VAT size unchanged.

With regard to excise duties, Poland has about 200 commodity groups. Excisable goods shall be cars, perfume, tobacco and alcoholic products, plastic containers and other goods. Excise rates shall be graduated and depend on the type of goods. The same applies to customs duties. The level of interest rates on customs duties shall vary from 0% to 25% depending on a product type and country of origin. It should be taken into consideration that since Poland joined the EU, all customs barriers with EU countries were abolished.

Polish social charges system is also quite difficult to understand. The employer shall deduct from the salary fund 9.76% to the Pension Fund, 6.5% to the Disability Insurance Fund, from 0.67% to 3.86% to the Accident Insurance Fund, 2.45% to the Labour Fund, and 0.10% to the Guarantee Fund. In turn, 9.76% is deducted to pension funds from the employee's salary, 1.5% for disablement cases, and 2.45% for temporary disability insurance (sick leave). While not limited thereto, individuals should spend 9% of their income on health insurance. Most of these payments (7.75% of the wage) shall be excluded from the taxable base and revenue in the amount up to PLN 118,770 per year shall be excluded from the calculation of contributions for pension insurance and disability insurance. [23]

In addition to the above, there are a number of other taxes with graduated rates in Poland.

Table 2. The Main Taxes in Poland

Name of the tax	Size of deductions
Income tax	Income <PLN 3,091 shall not be subject to tax Income from PLN 3,091 to 85,528 = 18% Revenue> PLN 85,528 = PLN 14,839.02 + 32%

	In some cases = 19%
Social security contributions	% of the employee's salary = 13.71% (includes retirement, disability, temporary disability contributions) % of the payroll = from 19.48% to 22.67% (includes retirement and disability contributions, accident insurance, contributions to the Labour Fund and Guarantee Fund)
VAT	Main rate = 23% Other rates = 8%, 5%, 0%
Customs duties	From 0% to 25%
Excises	Graduated
Corporate tax	19%

Source: Compiled from the data [23].

Poland tax system administration is formed in accordance with EU standards. The Tax Administration of the country performs both tax collection and functions of audit and advising taxpayers, data processing. Basic communications that occur between the tax authorities and legal entities and individuals are gradually transferred into electronic format.

For those taxpayers who have not yet adapted to the remote administration, interaction with the Tax Administration is possible through the front offices. These services accept applications, returns, address common issues. Immediate processing of taxpayers' inquiries and their registration occur in the back office. This distribution reduces the time of customer service, increases the tax services' performance and makes the entire document handling process more transparent.

The important work of tax services is a commitment to adapt to the client needs. Thus, the majority of the Polish tax offices have special places in the parking lot for the cars of persons with disabilities and trained specialists can help deaf customers. In addition, more and more tax offices are transformed to serve families with young children.

Thus, the Polish tax system is not yet close to the standard. It is quite difficult to understand it. Many time-consuming and material costs are spent on the implementation of the tax administration and the timely payment of taxes. Retaining a relatively high level of tax burden is one of the factors limiting investment attractiveness of the country. However, the tax burden is gradually decreasing in Poland that, given the increase in this indicator in other European countries, will contribute to further growth of business activity in the country. In addition, the calculation and payment of taxes are gradually becoming more comfortable and understandable to individuals and legal entities.

4. The Tax System of the Czech Republic

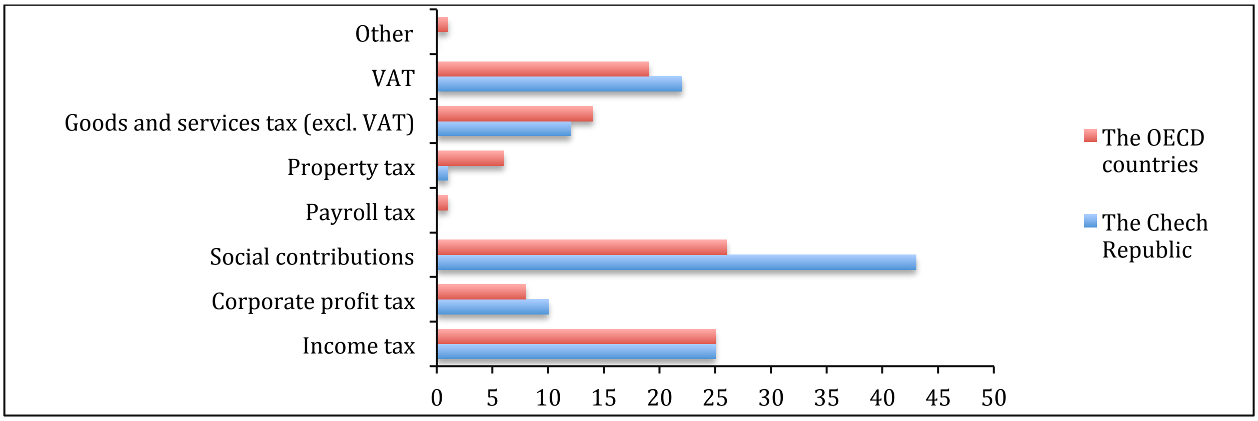
The modernization of the tax system of the Czech Republic took place, as well as in other Eastern European countries, under the influence of economic integration within the European Union. The most significant tax reforms occurred in 2007-2009. The main trend was a gradual shift of the main budget revenues from direct taxes towards indirect. Thus, the income tax rate schedule of 15% was established from 2008 in the country. Prior to that, a progressive tax rate schedule of 12%, 19%, 25% and 32% was used. Prior to that, a number of countries in Central and Eastern Europe introduced a single income tax rate (Estonia - 26%, Lithuania - 33%, Romania - 16%). However, some states balanced income tax rates and tax corporate profit tax rates.

We cannot say that the real income tax rate in the Czech Republic remained the same for all taxpayers. In connection with the increase in the number of tax privileges, the income tax retained their graduated nature. In addition, there is a currently operating condition whereby if the annual income of an individual exceeds 48 average salaries in the country, a part of the set over limit shall be subject to income tax at rate of 22%.

With regard to income tax, the standard rate was also gradually reduced from 45% in 1992 to 24% in 2006 and to 19% in 2010. This measure was required to stimulate economic activity in the country. Currently, income tax preferential rates are set for investment and pension funds [14; 16].

At the same time, the size of the VAT rates was increased gradually. Thus, the minimum VAT rate was increased from 5% to 10% and the **base** rate was increased from 19% to 21%. Currently, preferential VAT rates are set for social welfare services, public transport, food, medical equipment for disabled people, children's car seats, exported goods, etc. [18]. Radio and television services, main mail services, insurance services, education, financial services, etc. shall be exempt from VAT. Firms whose annual income exceeds CZK 1 mln or companies that made purchases in other European countries amounting to more than CZK 326 ths are obliged to register as a VAT taxpayer.

Figure 2. The Structure of Tax Revenues, %



Source: Compiled from the data [10].

It should be noted that the tax burden in the Czech Republic between 2000 and 2014 increased by 1 percentage point and it amounted to 33.5%. Compared with other OECD countries, the Czech Republic is the second by a social contribution share of the total amount of tax revenue and the ninth – by a corporate tax share. Contributions to social funds is really quite significant. For example, the employer shall pay 9% of the total wage bill in the public health insurance funds and 25% - to the state social funds. In turn, the employee shall contribute 4.5% of their income on health insurance and 6.5% - for pension insurance [10].

The optimization of the state apparatus structure is of great importance in improving the quality of taxation and tax administration. Even in 2010, the Czech Republic planned to combine the tax and customs structures in a single agency to increase their efficiency and reduce costs. In 2008, the Ministry of Finance proposed to create a tax and customs administration body and simplify a multi-layered structure of the tax and customs organizations. Currently, however, these measures are not fully implemented.

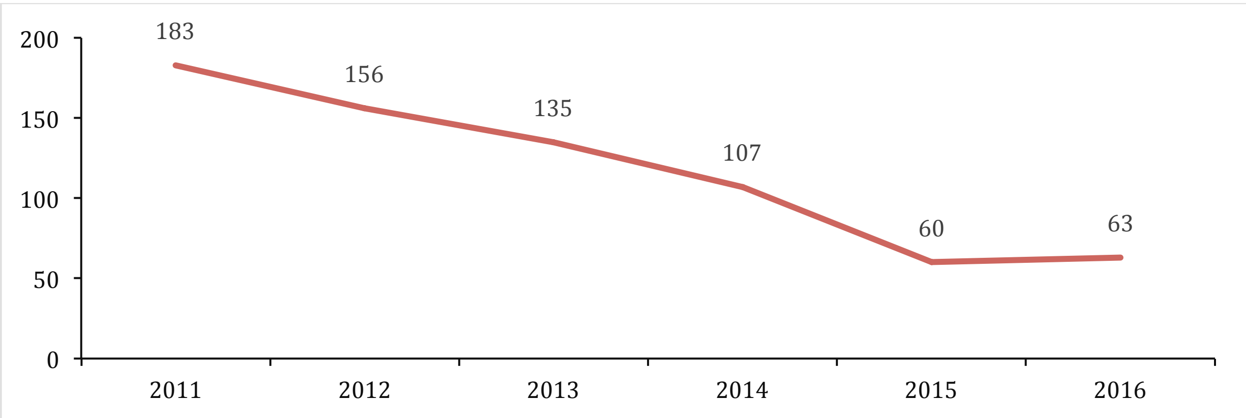
For example, the tax authorities' structure was modernized in 2013. In particular, the Financial Administration of the Czech Republic was established, which combined the Chief Financial Directorate, Financial Directorate for Appeals and the Specialized Tax Office (serving large taxpayers). In addition, 14 regional tax offices and their local offices replaced 8 tax directorates and 199 tax authorities at the local level existing to 2013. It should be noted that the transformations in the area of the tax administration optimization has not yet activated the processes of merging tax and customs structures. [4]

Thus, the reform of the tax system of the Czech Republic has many common points with changes in this area in other countries of Central and Eastern Europe. However, in recent years there has been an excess of the tax burden in the country compared with the average value of this indicator in other countries of the region. Indirect taxes and social contributions are the main share in the tax revenue structure. One of the problems of the Czech Republic is the insufficient level of tax collection, that greatly affected by the complexity of their calculation. In addition, the tax and customs administration system requires further simplification.

5. Tax Administration of the Republic of Belarus

The tax system modernization performed and management principles improvement in this area have allowed the Republic of Belarus to improve significantly its position in the Doing Business ranking for the past six years. In terms of the taxation indicator, the country has risen by 120 positions in the list from 2010 to 2016. It proves the fact of simplification and optimization of the country's tax system.

Figure 3. Place of the Republic of Belarus in the Doing Business ranking in terms of the taxation indicator



Source: The materials of the seminar "Learning from the Visegrad Group countries and Georgia in the area of administrative reforms to accelerate the economic development of the Republic of Belarus". Presentation of E. Dashkevich [3].

Only from 2005 to 2012, 26 taxes and fees were abolished, interest rates were reduced in relation to 9 taxes, frequency of payment during the year was reduced for a number of taxes and fees. In addition, there was a gradual modernization of the tax administration. The ability of users to obtain information about financial markets operation online can be noted among the implemented changes. Thanks to the personal e-office, both individuals and legal entities can submit electronic applications for overpaid tax amounts, request statements for the budget settlements status and paid taxes and levies, submit electronic returns, as well as perform tax transfers.

Despite a number of positive developments that have taken place in the tax system in recent years, there are still a number of issues that should be addressed quickly. First, it concerns a narrow tax base. Existing tax privileges significantly limit the budgetary flows. Establishing privileges can pursue both social and challenging goals. It is therefore very important to assess the extent of justification for the provision of certain tax privileges. For example, the share of contributions of 140 thousand small taxpayers who work under the simplified taxation system is only 1.4% of total consolidated revenues. At the same time, the 100 largest enterprises of the republic ensure 40% of all government revenue [4].

The second problem is the need to determine the most appropriate level of tax rates. Based on the international practice, more and more countries prefer to raise indirect tax rates (VAT and excise duties) and to reduce the rate of direct tax contributions. The fact is that indirect taxes for the most part ensure a guaranteed amount of revenue. At the same time, optimization of income tax rates stimulates business activity and is an additional factor for attracting foreign investment. In Belarus, the income tax rate is not exorbitant. However, in a number of neighboring countries (Lithuania, Latvia, and Bulgaria) have lower rates of this tax. Taking into account the increasing competition in foreign markets and the need to create a favorable investment climate it is advisable to consider the further reduction of income tax. At the same time, this measure should be accompanied by the optimization of tax privileges and revising the indirect tax rate structure.

Finally, another problem is associated with the efficiency of the tax authorities. According to the IMF study, 45% of the tax structures control 80% of the collected taxes. The remaining 20% of the received fees are processed by 55% of the employees. Optimization of the structure and quantity of the staff is slow enough. [4] Thus, the main point here is not reducing the number of people, and the restructuring of the main work approaches and more active implementation of e-administration principles.

The establishment of a Large Customer Unit could be one of the most effective control measures in the tax area. Based on the other countries experience (for example, the Czech Republic), such a body can reduce time costs of tax authorities employees by a clear separation of large and small cash flows and allows for better advice. Finally, the possibility of introducing a tax advisor service (experience of Georgia) should be examined, the tax legislation simplification and the new technologies introduction should be continued.

6. Conclusion

Thus, the modernization of tax systems is actively implemented in Georgia and gradually takes place in the Visegrad Group countries and the Republic of Belarus. Despite some shortcomings, we can note a number of positive trends in the tax areas of the studied states. The above countries are moving in the same direction. The main difference is the speed of the implemented reforms. In Georgia, a number of tax reforms have been implemented in a short time, while in Poland and the Czech Republic, this process took a longer period. Changes in the tax system of the Republic of Belarus take place more slowly, but international experience and domestic developments create the conditions and determine the need for further optimization of tax administration in the near future.

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