


Taxes of owning the property

What type of taxes one should pay for owning the property

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Land, buildings (their parts) and constructions (their parts) which are used for economic activity and which are located in Poland are subject to property tax.

Taxable persons in for property tax are: owners, owner-possessors, perpetual usufructuaries and possessors of given real property or its parts, or works or their parts owned by the State Treasury or a local government unit (municipality).

The tax becomes payable on the first day of the month following the month when the circumstances which give rise to the tax liability arise. This is for example the purchase of land or a building. The tax liability expires at the end of the month when the circumstances which give rise to the liability no longer apply. This is for example the sale of land or a building.

Generally, in the case of property tax the taxable person has to submit information on the real property and works (IN-1 form) to the head of the rural municipality or mayor of the town competent for the area where the taxable property is located. Then the tax authorities issue a decision on the amount of property tax to be paid for a given fiscal year.

If in the register of land and buildings the land is classified as agricultural area, with the exception of land used for economic activity other than agricultural activity, then such land is subject to agricultural tax. However, if in the register of land and buildings the land is classified as forest, with the exception of land used for economic activity other than forestry, such land is subject to forest tax.

Taxable persons for agricultural and forest tax are: owners, owner-possessors, perpetual usufructuaries and possessors of agricultural or forest land owned by the State Treasury or a local government unit (municipality).

The agricultural tax and forest tax become payable on the first day of the month following the month when the circumstances which give rise to the tax liability arise. This is for example the purchase of agricultural or forest land. The tax liability expires at the end of the month when the circumstances which give rise to the liability no longer apply. This is for example the sale of agricultural or forest land.

Generally, taxable persons for agricultural tax and forest tax are obliged to submit information on the land (IR-1 form) and information on the forest (IL-1 form), respectively. Both forms must be submitted to the head of the rural municipality or mayor of the town competent for the area where the agricultural or forest land is located. Then the tax authorities issue a decision on the amount of agricultural tax and forest tax to be paid for a given fiscal year.

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