

DOI: <https://doi.org/10.61016/TZAP-2956-8048-21>

Legal-Administrative factors that influence the amount of income tax revenues from tourism-related activities in 2022-2023

Czynniki prawno-administracyjne wpływające na wysokość wpływów z podatku dochodowego z działalności turystycznej w latach 2022-2023

dr Dominik Borek, SGH w Warszawie, ORCID: 0000-0002-4359-9426

dr hab. Hanna Zawistowska, prof. SGH w Warszawie, ORCID: 0000-0002-9488-2782

Keywords: tourism-related activities, personal income tax, corporate income tax, forms of taxation, tourism law

Abstract

Tourism is a source of revenue for local government units and the state budget. Taxes are the main instrument used for this purpose. Two basic types of taxes are crucial for the amount of tax revenue from tourism-related activities: income tax and value-added tax (VAT). This article presents the results of an analysis of the first of these taxes — income tax — in relation to both individuals and legal entities. The aim of the analysis was to identify legal factors that significantly impact the amount of income tax revenue generated from tourism-related activities. To verify the conclusions drawn from this analysis, data on income tax revenue for the years 2022 and 2023 were used. The time period adopted in this study is based on the completeness of data for the examined years and coincides with the end of the 9th term of the Polish Parliament (Sejm), which allows for an analysis of any legislative processes related to this area initiated by the previous Sejm. This study extensively utilizes the findings of H. Zawistowska, as presented in the document titled *"Tourism Satellite Account for Poland for 2022 and*

2023 (Projection)", Warsaw 2024. The legal status presented in this material is current as of August 1, 2025, and should not be interpreted as the official position of any authority or institution. This paper was prepared in English to reach a broad audience. The Polish tax system is analyzed, among others, in cooperation with our partners from Bulgaria⁸ and Ukraine⁹.

Introduction

The economic significance of tourism is evident, among other things, in the fact that it constitutes a source of income not only for tourism-related businesses but also for local government units and the state budget. Two primary types of taxes are crucial in determining the amount of tax revenue from tourism-related activities: income tax and value-added tax (VAT). This article focuses on the analysis of the first of these — income tax.

The aim of the article is to identify key legal factors that influence the amount of income tax revenue generated from tourism-related activities, and, based on available data, to assess the significance of these factors in determining the level of such revenues. To achieve this objective, the first step involved analyzing legal provisions governing the collection of income tax, which made it possible to identify key legal factors relevant to the amount of revenue from this tax. Subsequently, the significance of these factors, identified through legal analysis, was verified using statistical data on income tax revenues for the years 2022 and 2023. For clarity and structure, the discussion is divided into four parts. The first part, titled "Tourism-Related Activities", presents a selection of business types classified as tourism-related and offers an attempt to define them.

The second part provides a general overview of income tax. The third and fourth parts discuss personal income tax and corporate income tax, respectively. The results of the analysis of legal acts regulating the collection

⁸ This paper has been drawn up as part of the implementation of the agreement concluded in September 2023 between IBS Bulgaria and the Polish Ministry of Sport and Tourism

⁹ This paper has been drawn up as part of the implementation of the agreement concluded in September 2025 between Warsaw School of Economics and Lviv University of Trade and Economics in the field of tourism.

of these taxes are then verified against data on tax revenues for 2022 and 2023. The purpose of this verification is to assess the importance of legal factors in determining the amount of income tax revenue from tourism-related activities. The final section presents a summary of the analysis conducted.

1. Tourism-Related Activities

The strong interconnection between tourism and many other sectors creates challenges in determining the amount of tax revenue generated from tourism-related activities. Therefore, when assessing such revenues, the first step must be to identify which types of economic activities should be classified as so-called “tourism-related activities.” In an attempt to define the subjective and objective scope of the tourism sector, relevant legal acts concerning tourism and taxation were analyzed. The analysis revealed the absence of a legal definition of this term. Neither the provisions related to package travel¹⁰ nor those regulating hotel services, tour guiding, or tour leadership¹¹ use the term “tourism-related activities,” and as a result, no official legal definition exists¹². The assumption that tourism-related activities are those involving the provision of tourism services does not allow for a precise distinction between them and other types of economic activities. This is due to the fact that the definition of a “tourism service” provided in the Act of 24 November 2017 on Package Travel and Linked Travel Arrangements¹³ is general in nature. According to this definition, the key criterion is who the service is provided to. If the recipient of the service is a traveller, then—under certain conditions—the service provided may be classified as a tourism service.¹⁴ The vast majority of services used

by travelers are also targeted at permanent residents. Therefore, the analysis should be limited to the impact on tourists, i.e., individuals who travel to another location outside their usual place of residence for a period not exceeding 12 months, whose purpose of travel is not to take up permanent employment in the visited location, and who use accommodation for at least one night.

The term “tourism related activities” has also not been clarified in tax regulations. This situation results in a relatively wide margin of discretion in determining the scope of economic activities classified as tourism-related activities¹⁵. In the literature, the concept of „*tourism-related activities*” is also viewed through the lens of sector-specific regulations. The following legal acts are most commonly considered as part of such sectoral regulations:

1. The Act of 29 August 1997 on Hotel Services and the Services of Tour Leaders and Tourist Guides;
2. The Act of 25 June 1999 on the Polish Tourism Organisation;
3. The Act of 24 November 2017 on Package Travel and Linked Travel Arrangements;
4. The Act of 2 March 2020 on Special Solutions Related to the Prevention, Counteraction, and Eradication of COVID-19, Other Infectious Diseases and Crisis Situations Caused by Them (with regard to the Tourism Aid Fund and the Tourist Refund Fund);
5. The Act of 15 July 2020 on the Polish Tourist Voucher.

An analysis of the literature confirms the existence of significant discrepancies in determining which types of activities should be classified as tourism-related, which makes comparisons in this area considerably difficult. For this reason, any analysis of income tax revenues from tourism-related activities must be preceded by a clear identification of which types of economic activities are to be included under this category.

Based on the assumptions adopted in the *Tourism Satellite Account for 2022*¹⁶ and the Polish Classification of Economic Activities (PKD), the following types of activities have been classified as tourism-related:

¹⁰ Ustawa z dnia 24 listopada 2017 r. o imprezach turystycznych i powiązanych usługach turystycznych Dz. U. z 2023 r. poz. 2211

¹¹ Ustawa z dnia 29 sierpnia 1997 r. o usługach hotelarskich oraz usługach pilotów wycieczek i przewodników turystycznych (Dz.U. z 2023 r. poz. 1944).

¹² D. Borek, Glosa aprobowana do wyroku Wojewódzkiego Sądu Administracyjnego (WSA) w Warszawie z dnia 27 listopada 2019 r., sygn. akt: VI SA/Wa 1521/19 (in:) internetowy Kwartalnik Antymonopolowy i Regulacyjny (iKAR) 5/10/2021.

¹³ Ustawa z dnia 24 listopada 2017 r. o imprezach turystycznych i powiązanych usługach turystycznych (Dz. U. z 2023 r. poz. 2211).

¹⁴ Travellers are persons who wish to conclude a contract or are entitled to travel on the basis of a package travel contract or a contract for related travel services - art. 4 pkt 6 Ustawa z dnia 29 sierpnia 1997 r. o usługach hotelarskich oraz usługach pilotów wycieczek i przewodników turystycznych (Dz.U. z 2023 r. poz. 1944).

¹⁵ See: J. Kozłowski, Współczesna turystyka myśliwska i wędkarska-podobieństwo i różnice (in:) Turystyka i sport dla wszystkich w promocji zdrowego stylu życia, red. W. Gaworecki, Z. Mroczynski, Gdańsk, 2008 r., s. 521-525.

¹⁶ Rachunek Satelitarne Turystyki dla Polski za rok 2022 i 2023 (projekcja). Stowarzyszenie na rzecz badania, rozwoju i promocji turystyki. 2024.

1. Accommodation services (PKD 55);
2. Food and beverage service activities (PKD 56);
3. Activities of travel agencies, tour operators and other reservation service and related activities (PKD 79);
4. Activities of libraries, archives, museums and other cultural institutions (PKD 91);
5. Sports¹⁷, entertainment, and recreational activities (PKD 93);
6. Intercity rail passenger transport (PKD 49.1);
7. Other land passenger transport (PKD 49.3);
8. Inland passenger water transport (PKD 50.3);
9. Air passenger transport (PKD 51.1);
10. Organization of fairs, exhibitions, and congresses (PKD 82.3);
11. Rental and leasing of passenger cars and light motor vehicles (PKD 77.1)¹⁸.

Therefore, the subject of this analysis will be income taxation of business activities conducted within the eleven areas listed above

2. Income Tax - General Overview

It's worth recalling that the income tax levied on businesses providing tourism services in selected areas is an element of the tax system, understood as the entirety of taxes or sets of taxes operating simultaneously within a given country. They form a coherent whole and complement each other both economically and legally¹⁹. Simply put, the tax system in Poland consists of all applicable legal provisions governing the assessment and collection of taxes²⁰.

Pursuant to Article 217 of the Constitution of the Republic of Poland, the imposition of taxes and other public levies, as well as the determination of who is the subject and what is subject to taxation, as well as tax rates, categories of entities exempt from taxes and the principles for granting tax reliefs and remissions, may only be

effected by means of an act of law²¹. Therefore, the analysis will focus on the laws regulating the collection of personal income tax and corporate income tax on tourism-related economic activities. Neither the Tax Ordinance²² nor the income tax laws provide a legal definition of the term "income tax." In the literature, this term is defined as a type of public levy that taxes income, defined as revenue less the costs of earning it.²³

One source of income is running a business involving the provision of tourism services. Such activities are conducted in various organizational forms, such as: a natural person, a legal entity, or an organizational unit without legal personality but with legal capacity. The latter group includes commercial partnerships.

The organizational form in which a given entity conducts business in tourism-related areas²⁴ is crucial to the type of income tax. Entities conducting business as individuals are subject to personal income tax (PIT), while entities conducting business as legal entities²⁵ or partnerships pay corporate income tax (CIT). Therefore, the type of income tax collected primarily depends on the organizational and legal form of business activity in selected areas.

3. Personal Income Tax - PIT

3.1. Forms of Personal Income Taxation

The principles for collecting personal income tax are set out in the Personal Income Tax Act of 26 July 1991²⁶. According to the principles introduced by this Act, personal income tax (PIT) covers, among other things, the income of individuals conducting business activities. This means that it is paid by entrepreneurs conducting business

¹⁷ See: A. Hadzik, *Turystyka sportowa ze szczególnym uwzględnieniem międzynarodowych widowisk sportowych*, Katowice 2014, s. 58-66.

¹⁸ See: T. Ciechoński, *Zmiana kodów na PKD 2025 rodzi praktyczne pytania*, 2024, <https://www.prawo.pl/biznes/pkd-2025-czy-trzeba-przygotowac-sie-na-zmiane-kodow,530714.html>

¹⁹ <https://businessinsider.com.pl/prawo/podatki/system-podatkowy-panstwa-definicja-i-rodzaje/z25nw3k>

²⁰ <https://www.podatki.gov.pl/abc-podatkow/podatki-w-polsce/>

²¹ Konstytucja Rzeczypospolitej Polskiej z 2 kwietnia 1997 r. (Dz. U. z 1997 r. Nr 78, poz. 483, z 2001 r. Nr 28, poz. 319, z 2006 r. Nr 200, poz. 1471, z 2009 r., Nr 114, poz. 946).

²² Ustawa z 29 sierpnia 1997 r. Ordynacja podatkowa (Dz. U. z 2025 r. poz. 111).

²³

Leksykon	budżetowy.	Podatki.
https://www.sejm.gov.pl/sejm10.nsf/BASLeksykon.xsp?id=9ABB8211384809A9C1257A5900413E2F&null=null		

²⁴ A. Panasiuk, *Ekonomika turystyki*, PWN, Warszawa 2006, s. 51.

²⁵ However, general partnerships whose partners are only natural persons are not subject to CIT.

(art. 1 ust 3.pkt 1a ustawy z 15 lutego 1992 r. o podatku dochodowym od osób prawnych (Dz. U. z 2025 r. poz. 278).

²⁶ Ustawa 26 lipca 1991 r. o podatku dochodowym od osób fizycznych (Dz. U. z 2025 r. poz. 163).

activities as individuals and by partners in general partnerships in which the partners are solely individuals. In the case of tourism, the taxable activity consists of providing tourism services in selected areas. Entrepreneurs conducting business as individuals can choose from four available taxation methods:

- general tax, i.e., according to the tax scale,
- flat tax,
- lump sum on recorded income,
- tax card.

The first of the above-mentioned types of personal income tax – general tax, i.e., according to the tax scale – is a method that uses so-called tax progression, whereby the tax rate increases as income exceeds a statutory threshold. As previously mentioned, income is the revenue generated from the sale of tourism services, reduced by the costs of obtaining it. Table No. 1 contains data on the method of calculating income tax under general rules in the years 2022-2024.

**Table No. 1 contains data on the method of
calculating income tax under general rules in the years
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No.	Tax Base in PLN	PIT Tax Rate
1.	Up to 30,000	Tax-free amount
2.	From 30,001 to 120,000	12% of the tax base minus 3,600 PLN
3.	From 120,001	10,800 PLN + 32% of the excess over 120,000 PLN
4.	From 1,000,001	10,800 PLN + 32% of the excess over 120,000 PLN + 4% of the excess over 1,000,000 PLN

Source: own work, <https://poradnikprzedsiębiorcy.pl/kwota-wolna-od-podatku-a-nowy-polski-lad>

The information in Table 1 indicates that entrepreneurs filing their taxes under general rules and earning income up to PLN 30,000 are exempt from personal income tax. If their income exceeds PLN 30,000, they pay a 12% tax on the excess. The tax-free amount is equivalent to a zero tax rate. It should be noted, however, that although taxpayers will not pay tax on income up to PLN 30,000, they are not exempt from filing their tax return with the Tax Office. Every individual in Poland, regardless of their income, must file a tax return within the statutory deadline²⁷.

²⁷ “Transparency in the management of money that comes from the sacrifices of many workers reveals a free spirit and shapes people to be

Another benefit available to entrepreneurs who settle their taxes under the general rules is the possibility of filing a joint annual tax return with their spouse. This option is advantageous when the spouses earn income that falls into different tax brackets (12% and 32%), or when one of the spouses has no income at all. The Personal Income Tax Act of 26 July 1991 also includes a list of tax reliefs that allow taxpayers to reduce their tax liability. These include, for example: the child tax credit, internet expenses deduction, and rehabilitation relief.

The Act of 26 July 1991 on Personal Income Tax also regulates the rules for applying the flat-rate tax. The key feature of this form of taxation is that a single tax rate of 19% applies regardless of the amount of income. Under this system, taxpayers are allowed to deduct business expenses from their income. However, there is no tax-free amount, and the taxpayer cannot file jointly with a spouse or claim any deductions (e.g. for internet expenses, children, or rehabilitation).

The third form of taxation is the lump-sum tax on registered income, the rules of which are specified in the Act of 20 November 1998 on Lump-Sum Income Tax on Certain Income Earned by Individuals²⁸. A condition for using this form of taxation is that the taxpayer’s income in the year preceding the tax year does not exceed EUR 2,000,000, and that the taxpayer does not apply the tax card method of taxation. This form is based on taxing revenue rather than income, as is the case under general rules or the flat-rate tax system. This means that a lump-sum taxpayer cannot reduce the amount of tax due by deducting business expenses. It is a simplified form of taxation for business activity.

The applicable tax rates depend on the type of business activity. In the case of activities related to tourism, the rates ranged from 3% to 15% of the revenue earned from particular types of activities.

Table 2 presents a summary of the lump-sum tax rates applied to various types of tourism-related activities in the years 2022–2024.

more motivated to pay taxes, especially if collecting them helps overcome inequalities, make investments to create more jobs, ensure good health and education for all, and create infrastructure that improves social life and the economy.” - Pope Francis to tax officials <https://www.vaticannews.va/pl/papiez/news/2022-01/papiez-do-urzednikow-skarbowych-podatki-tworza-dobro-wspolne.html>

²⁸ Ustawa z dnia 20 listopada 1998 r. o zryczałtowanym podatku dochodowym od niektórych przychodów (Dz. U. z 2024 r. poz. 776, 863, 1593).

Tab. 2 Lump-Sum Tax Rates for Tourism-Related Activities

Code	Type of Activity	Rate (%)
55	Accommodation	8.5% on income up to PLN 100,000 and 12.5% on the excess over PLN 100,000
56	Catering activity combined with the sale of alcohol above 1.5%	8.5
56	Catering activity without the sale of alcohol above 1.5%	3.0
79	Activity of tour operators and travel agents	15
82.3	Activities related to the organization of fairs, congresses, and exhibitions	15
90	Provision of cultural and entertainment services	15
91	Activities related to the provision of services by libraries, archives, museums, and other cultural institutions	8.5
93	Sports and recreational activities	15
49.1	Rental of means of transport	8.5% on income up to PLN 100,000 and 12.5% on the excess over PLN 100,000

Source: prepared based on the Act on Lump-Sum Income Tax on Certain Incomes Earned by Individuals.

Act of November 20, 1998, on Lump-Sum Income Tax on Certain Incomes Earned by Individuals²⁹ It also regulates the rules for collecting personal income tax in the form of a tax card. However, from 2022, this form of taxation will only be available to taxpayers who were taxed in this form before 2022 and continued to be taxed in the form of a tax card³⁰.

An entrepreneur who used a tax card is not required to maintain accounting records, and the tax amount depends on the type and scope of the business, the number of employees, and the location of the enterprise. According to the Act, flat-rate income tax in the form of a tax card can be paid by taxpayers conducting services or manufacturing and services, retail services in food, beverages, tobacco products, and flowers, retail services in

non-food products, catering³¹, as well as transportation and entertainment services. This method of settlement is particularly applicable to those providing hotel services consisting of the rental of guest rooms and tourist cottages (including the provision of meals), if the total number of rooms (including those in tourist cottages) does not exceed 12. Using a tax card exempts taxpayers from the obligation to maintain tax records, submit tax returns, and pay income tax advances. Part XII of Annex 3 to the Act specifies the minimum and maximum rates³². As already mentioned, the amount of this tax rate depends on the size of the locality in which the business activity is conducted, as well as the number and type of employees. The amount of income tax in the form of a fixed-rate tax card is determined by a decision of the head of the tax office, based on monthly rates specified annually in a notice issued by the Minister of Finance and published in the Monitor Polski (Official Gazette of the Republic of Poland).

It should be added that, in accordance with the applicable law, revenues from personal income tax in the form of a tax card constitute the income of municipalities.

From the considerations presented above, it follows that the amount of revenue from personal income tax depends on the form of taxation chosen by the entrepreneur. This choice determines the tax base (income or revenue), the possibility of joint filing with a spouse, the eligibility for deductions, as well as the tax rates used to calculate the amount of tax due.

3.2 PIT Revenues from Tourism-Related Activities in 2022 and 2023

The considerations presented in section 3.1 confirm the conclusion that the amount of personal income tax revenue depends on many factors, including the type of business activity conducted. To confirm the validity of this statement, a comparison was made of PIT revenues from 11 selected types of business activities classified as tourism-related for the years 2022 and 2023.

Data on personal income tax revenues for the selected types of business activities were obtained from the WHTAX

²⁹ Dz. U. z 2024 r. poz. 776, 863, 1593.

³⁰ Kręski T., Wsteczna zmiana formy opodatkowania na 2022 rok, <https://www.lex.pl/wsteczna-zmiana-formy-opodatkowania-na-2022-rok,22411.html>

³¹ See: A. Niemczyk, Obszarowy produkt turystyki kulturowej w opinii wybranych grup odbiorców. Przypadek miasta Krakowa, (in:) Kultura i turystyka wspólne korzenie, red. B. Włodarczyk, B. Krakowiak, Łódź 2012, s. 111-129.

³² Ibidem.

Data Warehouse³³. A summary of this data is provided in Table 3. It should be noted that this data does not include all forms of taxation. In particular, general taxation and the flat tax are not distinguished, treating these two forms together.

The data presented in Table 3 shows that in both 2022 and 2023, the highest PIT revenues were generated from the following types of activities: food services (2022 – 27.89%, 2023 – 28.15%), accommodation services (2022 – 18.26%, 2023 – 16.68%), other passenger transport (2022 – 16.28%, 2023 – 17.38%), and sports³⁴, recreation, and entertainment activities (2022 – 13.95%, 2023 – 13.50%).

Revenues from these four types of activities accounted for over 75% of the total PIT revenues from tourism-related business activities (76.38% in 2022 and 75.71% in 2023). This indicates that the remaining seven types of tourism-related activities contributed less than 25% of the total PIT revenues from this sector.

From the above, it can be concluded that the financial condition of the hotel and catering industries plays a crucial role in determining the level of PIT revenue from tourism-related activities.

Another factor influencing the amount of PIT collected from various tourism-related activities was the form of taxation chosen by entrepreneurs, which determines both the tax base and the applicable rates.

4. Corporate Income Tax (CIT)

4.1 General Characteristics

The second type of income tax levied on entrepreneurs providing tourism-related services is the Corporate Income Tax (CIT), regulated by the Act of 15 February 1992 on Corporate Income Tax³⁵. Generally, corporate income tax (CIT) applies to legal entities, particularly entrepreneurs operating in the tourism sector as a corporation (limited liability companies, joint-stock companies), corporations in

the process of formation³⁶ as well as tax capital groups and other legal entities such as foundations and associations. Article 6 of the aforementioned act provides a list of entities within this group exempt from CIT.

In the case of tourism entrepreneurs operating in the form of partnerships, the situation varies depending on the legal structure. Profits generated by limited partnerships and limited joint-stock partnerships are subject to double taxation. The company pays Corporate Income Tax (CIT) on its profits. However, when these profits are distributed to partners, they are taxed again—Personal Income Tax (PIT) for partners who are natural persons, and CIT for partners that are legal entities.

The situation is different in the case of a registered partnership, which, as a rule, is not a taxpayer itself if all of its partners are natural persons. In such cases, profits are taxed only once—at the level of the individual partners when the profits are distributed.

However, registered partnerships may include both natural and legal persons as partners. According to the Act of 15 February 1992 on Corporate Income Tax, a registered partnership becomes subject to CIT if it has its registered office or management in Poland and its partners are not exclusively natural persons, and the partnership does not submit, prior to the beginning of the financial year, information identifying the CIT and PIT taxpayers (both direct and indirect, through non-income-taxable entities) entitled to a share in the partnership's profits³⁷. Partners who are natural persons pay Personal Income Tax (PIT), while partners who are legal entities pay Corporate Income Tax (CIT).

The subject of taxation is income (the surplus of revenue over incurred costs) earned by the entrepreneur in a given tax year. Article 18 of the Act specifies what can be deducted from the tax base; however, the list of such deductions is not extensive.

The income of CIT taxpayers is generally taxed at a rate of 19%. In the case of so-called small taxpayers³⁸ or taxpayers starting their business activity, the applicable rate is 9%.

³³ The WHTAX warehouse is an IT repository of data from the source systems of tax offices across the country. The data collected in the warehouse is stored in a unified, time-stable format, separate from the data contained in the source systems.
[https://orka.sejm.gov.pl/izo7.nsf/www1/i18241o0/\\$File/i18241o0.pdf](https://orka.sejm.gov.pl/izo7.nsf/www1/i18241o0/$File/i18241o0.pdf)

³⁴ T. Sporek, *Sponsoring sportu w warunkach globalizacji. Dylematy i wyzwania*, Warszawa 2007, s. 179-183;

³⁵ Ustawa z dnia 15 lutego 1992 r. o podatku dochodowym od osób prawnych (Dz. U. z 2025 r. poz. 278)

³⁶ Tax capital groups are groups of at least two commercial law companies that are in a capital relationship.

³⁷ Art. 1 ust 3 pkt 1a ustawy z dnia 15 lutego 1992 r. o podatku dochodowym od osób prawnych, (Dz. U. z 2025 r. poz. 278).

³⁸ The term small taxpayer means a taxpayer whose sales revenue (together with the amount of VAT due) did not exceed the amount expressed in zloty corresponding to the equivalent of EUR 2,000,000 in the previous tax year; conversion of amounts expressed in euro.

There is no division into different taxation forms under the CIT system. For this reason, the form of taxation is not a factor that influences the amount of CIT revenue from selected types of tourism-related activities. However, the applicable tax rate remains a differentiating factor in this case as well.

4.2. CIT Revenue from Tourism-Related Business Activities

Similar to PIT, CIT revenues also vary depending on the type of business activity conducted by the entrepreneur. This is confirmed by the data presented in Table 6.

Tab. 3. Share of individual business activities in personal income tax revenue from tourism in 2022 and 2023.

Type of Tourism-Related Activity	PIT Revenue (2022)	PIT Revenue (2023)	% Share of Tourism-Related Activities in PIT Revenue (2022)	% Share of Tourism-Related Activities in PIT Revenue (2023)
55 Accommodation	591,054,329	639,061,560	18.26%	16.68%
56 Food service activities	902,778,657	1,078,915,272	27.89%	28.15%
79 Activities of tour operators, travel agents and related reservation services	165,069,443	216,998,491	5.10%	5.66%
91 Activities of libraries, archives, museums, and other cultural institutions	192,960,015	222,671,747	5.96%	5.81%
93 Sports, entertainment, and recreational activities	451,547,258	517,476,384	13.95%	13.50%
49.1 Intercity passenger rail transport	128,618,644	154,915,752	3.97%	4.04%
49.3 Other land passenger transport	527,008,655	665,906,876	16.28%	17.38%
50.3 Inland water passenger transport	3,507,055	3,886,587	0.11%	0.10%
51.1 Air passenger transport	65,053,401	81,982,208	2.01%	2.14%
82.3 Organization of trade fairs, exhibitions and congresses	110,041,865	140,946,471	3.40%	3.68%
77.11 Rental and leasing of cars and vans	99,507,657	109,618,651	3.07%	2.86%
Total – Tourism-Related Activities	3,237,146,981	3,832,380,002	100.00%	100.00%
Total – All Business Activities	55,986,229,679	58,228,381,877	–	–

Source: Own elaboration based on data from the WHTAX Data Warehouse

Tab. 4. Share of individual types of activities in CIT revenues from tourism-related businesses and total business activities in 2022 and 2023

Type of Tourism-Related Activity	CIT Revenue (2022)	% of Tourism CIT Revenue (2022)	% of Total CIT Revenue (2022)	CIT Revenue (2023)	% of Tourism CIT Revenue (2023)	% of Total CIT Revenue (2023)
55 Accommodation	201,332,801 zł	20.21%	0.24%	279,422,434 zł	15.48%	0.31%
56 Food service activities	270,675,898 zł	27.17%	0.32%	428,281,359 zł	23.72%	0.48%
79 Tour operators,	95,322,967 zł	9.57%	0.11%	156,063,393 zł	8.64%	0.17%

agents, and related reservation services						
91 Libraries, archives, museums, and other cultural activities	17,974,553 zł	1.80%	0.02%	26,077,312 zł	1.44%	0.03%
93 Sports, entertainment, and recreation	118,157,375 zł	11.86%	0.14%	114,052,561 zł	6.32%	0.13%
49.1 Intercity passenger rail transport	51,988,785 zł	5.22%	0.06%	82,845,895 zł	4.59%	0.09%
49.3 Other land passenger transport	115,138,178 zł	11.56%	0.13%	182,446,660 zł	10.11%	0.20%
50.3 Inland water passenger transport	94,684 zł	0.01%	0.00%	563,698 zł	0.03%	0.00%
51.1 Air passenger transport	11,779,412 zł	1.18%	0.01%	121,357,080 zł	6.72%	0.14%
82.3 Organization of fairs, exhibitions, and congresses	46,335,926 zł	4.65%	0.05%	58,783,304 zł	3.26%	0.07%
77.11 Rental and leasing of cars and vans	67,300,011 zł	6.76%	0.08%	355,388,937 zł	19.69%	0.40%
Total – Tourism-Related Activities	996,100,591 zł	100.00%	1.17%	1,805,282,631 zł	100.00%	2.01%
Total – All Business Activities	85,290,392,886 zł	–	–	89,696,094,361 zł		

Source: prepared based on data from WHTAX Wholesale.

Tab. 5 Income tax revenues from tourism-related activities.

Year	Revenues from tourist activities in PLN					
	PIT	2023/2022	CIT	2023/2022	PIT and CIT	2023/2022
2022	3 237 146 981	100,00%	996 100 592	100,00%	4 233 247 573	100,00
2023	3 832 380 002	118,39%	1 805 282 631	181,23%	5 637 662 633	133,18%

Source: prepared based on data from WHTAX Wholesale.

The data in Table 4 show that CIT revenues from tourism-related activities increased by 0.84% in 2023 compared to 2022. The largest share of revenues from these activities in both 2022 and 2023 was from food (2022 – 27.17%; 2023 – 23.72%), accommodation (2022 – 20.21%; 2023 – 15.48%), and land passenger transport (2022 – 11.56%; 2023 – 10.11%). In 2022, the share of CIT revenues from sports, entertainment, and recreational activities in total CIT revenues from tourism-related activities was 11.86%, but in 2023 it decreased to 6.32%. Revenues from package travel organization³⁹ and travel intermediation activities remained at a similar level, not exceeding 10% (2022 – 9.57%; 2023 – 8.64%).

The share of CIT revenues from tourism-related activities in total CIT revenues from business activities increased by 0.80% in 2023 compared to 2022. However, the share of revenues from individual business activities did not exceed 0.5% throughout the entire period under analysis. The highest share came from catering activities (2022 – 0.32%; 2023 – 0.48%). It is worth noting the increase in revenues from tour operators and travel intermediation. In 2022, these accounted for 0.11% and in 2023, they increased to 0.17%. There was also a significant increase in CIT revenues from passenger car and van rentals: 2022 – 0.08%; 2023 – 0.40%. The presented analysis of corporate income tax revenues shows that, similarly to personal income tax, the contribution of individual tourism-related activities to this tax revenue varies. The primary sources of this revenue are catering and accommodation, passenger transport – particularly air transport⁴⁰, as well as the organization of tourism packages and intermediation.

Summary

Income taxes are levied on entities conducting business activities⁴¹ including those classified as tourism-related. The analysis shows that income tax revenues from tourism-related activities increased in 2023 compared to 2022. Table 5 summarizes PIT and CIT revenues in 2022-2023.

The data in Table 5 show that both PIT and CIT revenues increased during the period under analysis. However, PIT revenues were many times higher than CIT revenues. This supports the conclusion that the organizational form in which a business is conducted is important for tax revenues because it determines the type of tax. At the same time, it justifies the conclusion that the primary form of business in tourism is conducted by individuals (individual sole proprietorship). This form is most useful for running micro and small enterprises. The data obtained confirm the thesis that small and medium-sized enterprises dominate in tourism. In the case of the Personal Income Tax (PIT), the form of taxation chosen by the entrepreneur subject to the PIT (general rules, flat tax, lump sum, tax card) was also crucial, determining:

- the base on which the tax is calculated (income or revenue),
- the tax rates,
- the possibility of filing with a spouse,
- the possibility of benefiting from tax exemptions and tax reliefs.

Administrative and legal factors affecting income tax revenues from tourism-related activities in 2022-2023 were analyzed using a dogmatic-legal approach. The research showed that the very definition of tourism activity causes many practical complications. De lege ferenda, the very definition of tourism itself should be considered, which would certainly solve many practical problems. This article also utilizes an economic analysis of law using data from the WHTAX Wholesale Store, which allows for the drawing of economic conclusions. This is crucial due to the research method in the field of tourism law, which reflects the doctrine developed over the years at the Warsaw School of Economics. It is worth

³⁹ M. W. Kozak, Wpływ megaimprezy na rozwój turystyki, (in:) Kultura i turystyka w kręgu wydarzeń, red. B. Krakowiak, A. Stasiak, Łódź 2014, s. 166-171, P. Mierzwa, M. Bugajska, S. Raniszewski, D. Borek, M. Drózd, M. Tomanek, Management of the European Games 2023 by public administration-organizational and legal aspects (in:) Journal of Education, Health and Sport 7/25/2023, D. Borek, IGRZYSKA EUROPEJSKIE JAKO WAŻNE WYDARZENIE-ZARZĄDZANIE I ASPEKTY ORGANIZACYJNOPRAWNE. (in:) Management & Quality/Zarządzanie i Jakość 4/1.2023.

⁴⁰ E. Piontek, W. Świtalski, M. Żylicz, S. Szeremeta, Konkurencja a regulacja w transporcie, Warszawa 1995, s. 22.

⁴¹ K. Pawłowicz, Przedsiębiorca wobec Najwyższej Izby Kontroli. Studium publicznoprawne, Warszawa 2005, s. 283.

emphasizing that this is the only center in Poland continuing to study tourism law from the perspective of administrative and economic law, utilizing research methods appropriate to economic sciences.

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