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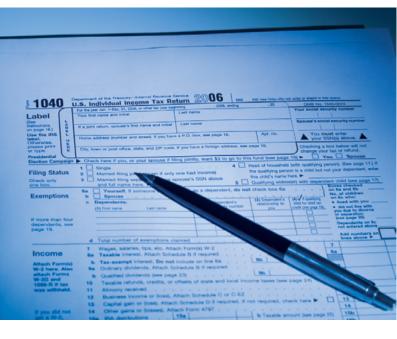
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ZDJECIE NAJOKSIADCE: TEREX

Taxes

The history of taxation goes back to the times of ancient Egypt, Greece and Rome. The term tax means a rate or sum of money assessed on a citizen's person. property, or activity for the support of the government, levied upon assets or real estate, upon income or upon the sale or purchase of goods. Taxes can be divided into direct or indirect, state or local, income or property, or sales or consumption. Four basic functions of taxes can be distinguished: fiscal, redistributive, stimulating and informative.

Whether we like it or not, taxes must be paid and tax evasion is a crime and can result in serious penalties. The taxes we pay to the Government and local authorities help to provide public services. This small selection of tax terms gives an insight into the complex and sophisticated world of tax issues

A

abatement – a tax rebate or decrease – obniżka podatku

accounting cycle – accounting procedures beginning with an initial entry, such as the first sale of the year, and culminating with the closing entries – cykl księgowy

accounting period – the period covered by a tax return – okres objęty deklaracją podatkową

accrued taxes – the amount of taxes owed, based on income earned or a property value assessment, but not yet paid – zadłużenie z tytułu podatków

ad valorem - Latin for "according to value" - od wartości

asset - anything owned that has value - składnik majątku

audit – an examination of a taxpayer's books and records – audyt; kontrola finansowa

average tax rate – the rate obtained when total taxes paid are divided by income – przeciętna stawka podatkowa

avoidance of tax – a method by which a taxpayer legally reduces his or her tax liability – unikanie płacenia podatku

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