

ABSTRACT

The main aim of the article is to present and assess the quality of the most significant amendments in the Corporate Income Tax Act in the period 2012–2017. Selected amendments are connected with counteracting of tax avoidance. Therefore, the text includes changes about: (a) taxation of income of partnership limited by shares (SKA), (b) taxation of income from foreign controlled companies, (c) taxation of income transferred to a related entity and obligation to prepare transfer price documentation, (d) exclusion from deductible costs expenditures connected with debt financing (interest limitation rule), (e) “income tax” on commercial real estates, (f) restrictions on recognizing certain intangible services and property rights as a tax deductible costs, (g) new provisions connected with tax capital group, (h) regulations regarding the costs of non-performing loans.

Keywords: CIT, tax system, tax avoidance