

State Tax Policy and Reform Tools as a Risk of Running a Business: Case Study based on Polski Ład – Polish Tax Reform*

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Abstract

The aim of the article is to describe and present the Polish tax reform introduced at the beginning of 2022. Tax changes introduced in Poland had a strong impact on the risk of running a business in Poland because in their assumption they directly changed the rules of running a business. Due to the pace of the introduced changes, as well as the scope of the reform, the new tax law was subject to numerous criticisms of taxpayers in Poland (especially entrepreneurs). Although in its initial assumptions, the program of changes entitled The Polish Deal (“Polski Ład) was aimed not only at changing the tax law, but also introducing numerous investment programs as a response to the COVID-19 post-pandemic reality. The article attempts to assess the risk associated with the change of tax law from the point of view of enterprises from the SME sector, and presents the most important assumptions related to the change in the law, as well as the consequences of their introduction.

Keywords: risk, corporate risk, tax reform, Polish Governance, corporate taxation, SME