

Summary

The main purpose of this article is to present the problem of arising the tax obligation on real estate tax in the case of newly-built buildings. In the act on taxes and local fees the Polish legislation indicates two cases, the existence of which conditions the arising of tax obligation on this category of buildings: 1) completion of a construction or 2) beginning the use of a building or its part before the final completion. The two premises mentioned above are equivalent. Accordingly, arising any of them causes the obligation to pay tax from January the 1st of the year following the year in which such a premise arises.