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Viktorie KLÍMOVÁ

Vladimír ŽÍTEK

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ASSESSMENT OF THE ECONOMIC POTENTIAL OF SOUTH-WESTERN POLAND IN THE LIGHT OF TAX REVENUES

ŁUKASZ FURMAN¹

WITOLD FURMAN²

¹Department of Management
Politechnical Institute
State Higher Vocational School Stanisława Pigońia in Krosno
✉ Rynek 1, 38-400 Krosno, Poland
E-mail: lukasz.furman@pwsz.krosno.pl

² Department of Accounting
Faculty of Finance and Law
University of Economic
✉ Rakowicka 27, 31-510 Kraków
E-mail: witold.furman@uek.krakow.pl

Annotation

The article focuses on the issue of economic potential in the local economy. Creation of economic potential depends on many factors, including the tax ones. One of the tasks of the tax system is, above all, to stimulate investments and consumption, as well as to influence the activity of business entities. Enterprises through their activity contribute to the development of the economic potential of the area. Tax receipts, eg from: personal income tax, corporate income tax, goods and services tax, allow to assess the economic potential in a given area. The aim of the article is to analyze the literature on the subject in terms of development of the economic potential of regions and views on the impact of taxes on local economies. In relation to the aforementioned issues, data on tax revenues (CIT, VAT) were collected in 2012-2016 in the Lubuskie and Dolnośląskie voivodships, and analyzed. In article were used research metod - statistical inference based on the analysis of statistical data The study included the use of the following statistical indicators: income from legal persons, from goods and services in individual tax offices of the Śląskie and Dolnośląskie voivodships for one taxpayer in PLN; the dynamics of income tax receipts from individuals, from legal persons and from goods and services. Based on the research, appropriate conclusions were made. Economic development is concentrated in large poviats.

Key words

tax revenue, corporate income tax, value added tax

JEL classification: P43

1. Introduction

The functioning of the economy is closely related to business entities whose activity directly affects economic development. From the point of view of economic management, it is very important to analyze economic development for the whole country as well as in the scale of the regional economy, for example in a given voivodship. The article presents to cover the areas of southern Poland. The purpose of this article is to analyze and evaluate the economic potential in the Śląskie Voivodship and Dolnośląskie in 2012-2016 through the prism of selected tax receipts. As part of the research, a research hypothesis was formulated that the economic potential in the Śląskie and Dolnośląskie voivodships in the years 2012-2016 was spatially diversified. The following research methods were used in the article: literature studies in the field of taxation as an economic policy tool, and statistical inference based on the analysis of statistical data.

The complexity of the issue of economic potential required during the study of the application of many measures to its evaluation. The following indicators were developed for the needs of the analysis:

- 1) income from corporate income tax in individual tax offices of the Śląskie and Dolnośląskie voivodships (in PLN);
- 2) income from tax on goods and services in individual tax offices of the Śląskie and Dolnośląskie voivodships (in PLN);
- 3) dynamics of income tax receipts from legal persons in individual tax offices;
- 4) dynamics of receipts of tax on goods and services in individual tax offices.

Data for analysis was obtained from the Tax Administration Chamber in Katowice and the Tax Administration Chamber in Wrocław.

2. Taxes as a factor of economic development

Taxes in the economy are an economic and legal category and they help to finance public and social goods. According to Joseph E. Stiglitz, taxes, mainly income-related, affect the way the economy operates through a determined impact on the allocation of resources and the inclination to bear the risk (Stiglitz, 2013, p. 555). The tax system is to perform certain functions in a given economic system. By its construction, the state can achieve various economic goals. Providing funds for the implementation of state policy is the essence of the overriding fiscal function of taxes. Taxes are also filled non-fiscal functions that are implemented through the structure of the tax system and the level of taxation. Many authors believe that they are a factor in the economic development of each country (Grycuk, 2010, pp. 1-2).

More and more often different indicators are used to make the diagnosis of the economy, apart from the basic gross domestic product. Economists are looking for newer solutions that would reflect the essence of the state of a given economy, for example national and local. In 2008, the Commission for Measuring Economic Performance and Social Development, which was chaired by the Nobel Prize winner Joseph E. Stiglitz, began operations in France. The Commission has developed a position that there is a need to modernize the system of measuring economic activity, so that it better reflects changes in the functioning of modern economies. Today, you should not use the gross domestic product alone when assessing a given economy, but extend it to other factors, for example about taxes (Kisiel, Marks-Bielska [ed.], 2013, p. 44).

In the literature on the subject, there is the opinion that low tax revenues obtained in a given area cause that the economic development of these areas will be low (Włudyka, Smaga, 2012, p. 193). In the subject literature, we meet many definitions of economic development. The authors of the new Encyclopedia of PWN through economic development understand the quantitative and structural changes in the national economy that are the result of economic growth (Sztaba, 2004).

In turn, in the Encyclopedia Britannica we find the definition that economic development is a process involving quantitative and qualitative changes, as a result of which primitive low income economies are transformed into economies with a higher level of income level (Myint, Krueger, 2011). Economists present many approaches to the problem of building measures of economic development as well as socio-economic development. The discussion usually focuses not on the problem of selecting the best measures, but on adopting a synthetic measure. Studies scientifically most often consider the size of national income per capita as such (McGranahan, 1972, p. 16).

According to Katarzyna Czaplicka, in order for economic development to take place, it is necessary not only to change quantitatively (economic growth), but also to transform the quality of the economy. Thus, economic development determines the overall changes taking place in the long-term economy (Bąkiewicz, Czaplicka, 2011, p. 77). In turn, Michał Gabriel Woźniak admits that in order to talk about economic development, it is necessary to analyze qualitative changes in the socio-economic structure of the country in addition to quantitative changes (Woźniak, 2008).

Hendrik van den Berg also spoke about economic development, saying that it is a process of constant change (Van den Berg, 2017, p. 15) Research on economic development was conducted by M. Kabir Hassan, Benito Sanchez, and Jung-Suk Yu. They found positive links between financial development and economic growth in developing countries (Kabir Hassan, Sanchez, Suk Yu, 2011, p. 90).

The local economic development will be discussed in the pages of this article, which will concern the area of the Śląskie and Dolnośląskie Voivodships.

3. Diversification of the economic potential of the Dolnośląskie voivodship in the aspect of tax revenues

The Dolnośląskie Voivodship located in the south of Poland covers an area of 19947 km². The area of the voivodship gathers 2,903,000 people. The voivodship consists of 26 poviats and 4 cities with poviat rights. There are 87 cities in the Dolnośląskie Voivodship. In the years 2002-2016, the number of inhabitants decreased by 0.3%. The average age of residents is 42.0 years and is comparable to the average age of inhabitants of all of Poland. 62.0% of the inhabitants of Dolnośląskie Voivodship are in working age, 16.8% in the pre-working age, and 21.2% of residents are in the post-working age. Unemployment registered in Dolnośląskie amounted to 7.3% in 2016 (8.2% in women and 6.5% in men). This is much less than the unemployment rate for Poland.

The average gross monthly salary in Dolnośląskie amounts to PLN 4,385.84, which corresponds to 102.20% of the average monthly gross wage in Poland. 10.6% of professionally active inhabitants of the Lower Silesian Voivodship work in the agricultural sector (agriculture, forestry, hunting and fishing), 32.4% in industry and construction, and 19.8% in the service sector (trade, vehicle repair, transport, accommodation and gastronomy, information and communication) and 4.1% work in the financial sector (financial and insurance activities, real estate services) [<http://www.polskawliczbach.pl/dolnoslaskie#ixzz5AQCRhQM5>]. In Wrocław, there are several tax offices that serve taxpayers from the city's territory and, additionally, the Wrocław poviat. The area of the Silesian Tax Office supports large taxpayers, ie tax capital groups, banks, insurance companies, entities operating under the provisions of the Act on Trading in Financial Instruments and provisions on investment funds, pension funds, branches or representative offices of foreign enterprises and other business entities whose annual turnover exceeds PLN 5 million.

Tab. 1: Spatial differentiation of CIT revenues per taxpayer in tax offices of the province Dolnośląskie in PLN

Tax office	2012	2013	2014	2015	2016
US w Bolesławcu	2,878	2,073	1,641	1,881	2,039
US w Bystrzycy Kłodzkiej	456	1,524	2,719	1,051	762
US w Dzierżoniowie	1,792	1,886	1,675	2,746	2,720
US w Głogowie	4,858	5,204	5,241	8,129	9,470
US w Jaworze	1,739	2,520	1,403	3,539	1,535
US w Jeleniej Górze	2,094	2,023	1,861	1,745	1,667
US w Kamiennej Górze	1,435	2,619	2,260	1,505	1,896
US w Kłodzku	1,786	1,370	1,495	1,503	1,513
US w Legnicy	2,215	2,065	2,381	2,128	1,956
US w Lubaniu	874	1,252	6,099	1,607	1,465
US w Lubinie	8,886	6,133	9,678	7,516	10,240
US w Lwówku Śląskim	799	1,451	2,157	1,226	1,440
US w Miliczu	790	1,479	938	926	18
US w Nowej Rudzie	381	496	640	1,069	2,382
US w Oleśnicy	5,469	2,607	3,764	4,717	4,564
US w Oławie	7,018	5,052	5,933	8,518	6,759
US w Strzelinie	1,980	918	716	1,383	1,187
US w Środzie Śląskiej	3,357	2,272	5,446	7,256	4,066
US w Świdnicy	2,788	3,243	2,924	3,220	3,090
US w Trzebnicy	3,277	3,164	3,191	5,409	7,326
US w Wałbrzychu	1,225	1,039	981	1,386	1,347
US w Wołowie	2,330	3,442	2,702	1,666	2,334
US Wrocław-Fabryczna	8,587	9,087	11,544	13,369	14,098
US Wrocław-Krzyki	9,424	8,382	7,900	10,783	9,497
US Wrocław-Psie Pole	9,839	11,622	14,355	11,284	11,983
US Wrocław-Stare Miasto	6,399	5,936	8,844	7,149	9,201

Tax office	2012	2013	2014	2015	2016
US Wrocław-Śródmieście	2,747	3,001	2,635	3,892	4,292
I US we Wrocławiu	7,448	5,107	7,683	7,504	9,420
US w Ząbkowicach Śląskich	3,031	3,050	2,702	1,407	1,709
US w Zgorzelcu	1,836	1,797	2,779	2,042	2,182
US w Złotoryi	1,676	1,109	1,274	1,517	1,003
US w Górze	2,906	2,535	3,811	3,158	3,095
US w Polkowicach	4,619	3,669	6,245	27,040	2,219
Dolnośląski US we Wrocławiu	1,015,371	648,778	514,530	656,694	526,758
On average in the voivodship	92,680	59,111	47,604	58,908	48,547

Source: own calculations based on IAS data in Wrocław

The data in Table 1 shows that the greatest economic potential associated with the activities of legal persons occurs in the territorial jurisdiction of the Lower Silesian US. On the other hand, other areas in the Lower Silesian Voivodship that deserve distinction due to their high economic potential are the Lubin, Głogów and Wrocław poviats (this is evidenced by the level of the calculated index in the analyzed period).

Tab. 2: Spatial diversification of VAT revenues per taxpayer in tax offices of the Dolnośląskie Voivodship in PLN

Tax office	2012	2013	2014	2015	2016
US w Bolesławcu	7,794	7,265	8,412	15,270	16,688
US w Bystrzycy Kłodzkiej	7,164	5,473	7,283	10,657	16,382
US w Dzierżonowie	7,987	9,665	11,841	14,482	18,024
US w Głogowie	10,413	10,114	7,149	11,140	16,034
US w Jaworze	6,360	6,712	7,689	12,250	13,444
US w Jeleniej Górze	9,052	9,089	10,059	12,662	15,298
US w Kamiennej Górze	9,833	11,585	11,842	17,184	15,148
US w Kłodzku	6,782	5,937	7,444	8,618	13,892
US w Legnicy	11,885	9,326	13,670	19,644	17,158
US w Lubaniu	6,147	6,223	5,922	12,071	12,958
US w Lubinie	9,591	33,030	14,268	19,284	21,844
US w Lwówku Śląskim	6,079	5,992	4,752	7,075	9,246
US w Miliczu	1,417	423	1,947	1,108	10,308
US w Nowej Rudzie	5,192	4,232	4,737	10,267	11,511
US w Oleśnicy	14,476	14,348	18,229	24,065	26,554
US w Oławie	12,158	11,613	13,574	23,922	27,609
US w Strzelinie	1,587	2,158	3,719	4,679	7,458
US w Środzie Śląskiej	9,066	9,661	11,063	18,350	17,280
US w Świdnicy	14,700	10,733	12,832	20,112	23,496
US w Trzebnicy	10,059	10,046	14,567	18,673	41,641
US w Wałbrzychu	11,654	8,818	12,065	15,963	19,035
US w Wołowie	8,167	6,934	8,426	14,003	15,901
US Wrocław-Fabryczna	19,453	22,224	21,755	10,576	25,434
US Wrocław-Krzyki	20,130	11,477	20,194	26,294	24,596
US Wrocław-Psie Pole	27,924	26,804	28,901	30,056	28,115
US Wrocław-Stare Miasto	22,274	14,991	23,029	24,585	21,420
US Wrocław-Śródmieście	16,004	13,194	15,373	20,459	9,636

Tax office	2012	2013	2014	2015	2016
I US we Wrocławiu	19,756	17,111	16,357	23,693	23,126
US w Ząbkowicach Śląskich	9,322	9,726	9,760	14,009	19,071
US w Zgorzelcu	8,173	9,597	7,159	14,462	15,505
US w Złotoryi	8,375	3,194	6,904	12,800	14,679
US w Górze	2,409	1,645	3,799	8,630	11,471
US w Polkowicach	8,069	6,579	13,426	60,672	16,205
Dolnośląski US we Wrocławiu	550,254	215,141	202,657	330,526	355,928
On average in the voivodship	27,018	17,743	19,032	28,334	31,710

Source: own calculations based on IAS data in Wrocław

Analyzing the data contained in the table above, one can conclude that the largest economic potential is held by taxpayers of the Dolnośląski Tax Office. It should be emphasized that in smaller tax offices, where other entrepreneurs operate, there is also a large economic potential, as evidenced by the amount of VAT tax revenues per taxpayer (over PLN 10,000). This applies to, among others, Oleśnica, Głogów, Legnica, Oława, Środa Śląska (in 2014-2016), Wrocław, Ząbkowice Śląskie (years 2015-2016), Zgorzelec (years 2015-2016), and Polkowice (years 2015-2016). In some years of the analyzed period, the economic potential of selected poviats was much larger than the average of the voivodship. This concerned, among others, the following tax offices: Polkowice (2015-2016), Wrocław Psie Pole (2012-2015), Wrocław Stare Miasto (2012, 2013, 2014).

4. Diversification of economic potential in the Silesia Voivodeship

Silesia is located in the southern part of Poland and covers an area of 12.333 km². The area of the province is 4.559 thousand residents. The voivodship consists of 17 poviats and 19 cities with poviat rights. In total, there are 71 cities in the Śląskie Voivodeship. In the years 2002-2016, the number of inhabitants decreased by 3.6%. The average age of residents is 42.2 years. Unemployment registered in Silesia was 6.6% in 2016 (7.8% among women and 5.5% among men). This is much less than the unemployment rate for Poland. The average gross monthly salary in Silesia is PLN 4,295.29, which corresponds to 100.10% of the average monthly gross wage in Poland. 7.8% of professionally active Silesian residents work in the agricultural sector (agriculture, forestry, hunting and fishing), 38.2% in industry and construction, and 20.1% in the service sector (trade, vehicle repair, transport, accommodation and catering, information and communication) and 3.6% work in the financial sector (financial and insurance activities, real estate services).

In the entire Silesian voivodeship, 37 tax offices deal with tax collection. In larger cities such as: Bielsko - Biała, Częstochowa, Gliwice, Katowice there are several tax offices that serve taxpayers from the territory of a given city and additionally a poviat. And the Silesian Tax Office and the II Silesian Tax Office support large taxpayers, ie tax capital groups, banks, insurance companies, entities operating under the provisions of the Act on Trading in Financial Instruments and provisions on investment funds, pension funds, branches or representative offices of foreign enterprises and other business entities, whose annual turnover exceeds PLN 5 million.

Tab. 3: Spatial diversification of VAT revenues per taxpayer in tax offices of the province Silesia in PLN

Tax office	2012	2013	2014	2015	2016
US Będzin	14,391	13,687	107,994	21,340	21,884
I US Bielsko Biała	22,069	20,674	115,247	23,329	28,833
II US Bielsko Biała	14,208	14,987	166,330	23,444	25,377
US Bytom	18,006	15,251	45,484	20,205	18,680
US Chorzów	14,443	17,606	95,929	25,522	25,902
US Cieszyn	8,465	7,695	91,780	16,695	18,835
US Czechowice	37,144	22,921	202,509	32,156	24,989
I US Częstochowa	18,177	16,413	139,748	28,094	30,356
II US Częstochowa	16,596	14,895	168,720	25,864	28,169
US Dąbrowa Górnicza	15 335	12 554	113 992	32 638	34 716

Tax office	2012	2013	2014	2015	2016
I US Gliwice	22,726	27,441	69,229	27,652	20,168
II US Gliwice	14,418	14,360	101,204	23,882	25,979
US Jaworzno	15,805	15,696	137,300	28,540	26,098
US Jastrzębie Zdrój	13,028	12,279	70,209	10,574	17,286
I US Katowice	26,907	61,141	64,873	24,769	33,963
II US Katowice	24,969	21,700	118,571	32,532	60,841
US Kłobuck	2,325	2,164	161,252	15,961	19,617
US Lubliniec	8,549	5,778	102,071	14,653	13,298
US Mikołów	24,828	21,979	237,307	30,530	27,782
US Mysłówice	22,903	23,512	147,138	25,162	27,879
US Myszków	11,202	12,465	126,815	14,021	18,025
US Piekary Śląskie	17,102	15,881	103,808	23,907	25,104
US Pszczyna	16,903	8,272	142,184	23,565	23,724
US Racibórz	12,401	11,089	94,988	30,468	22,098
US Ruda Śląska	12,608	11,673	151,416	21,239	23,644
US Rybnik	15,797	14,156	104,938	22,564	24,482
US Siemianowice Śl	18,628	17,299	122,978	22,856	23,509
US Sosnowiec	17,542	13,751	101,905	18,802	18,441
US Tarnowskie Góry	10,992	9,753	67,447	17,801	17,722
US Tychy	11,140	17,179	3,259	-11,055	-25,102
US Wodzisław	9,896	9,394	124,320	17,808	19,101
US Zabrze	19,634	17,281	44,523	23,337	25,361
US Zawiercie	9,363	9,347	112,238	16,929	18,644
US Żory	16,166	18,066	161,846	22,138	22,263
US Żywiec	10,682	9,717	102,386	15,545	18,842
I Śląski US Sosnowiec	1,207,056	1,113,998	532,919	509,383	431,275
I Śląski US Bielsko Biała	387,454	167,516	426,361	414,328	238,723
On average in the voivodship	32,527	30,182	142,399	32,712	32,296

Source: own calculations based on IAS data in Katowice

The presented ratios in Table 5 calculated on the basis of the tax on goods and services indicate that the best economic potential was observed in Katowice, Bielsko-Biała, Częstochowa, and Czechowice. In the analyzed period the best year was 2014, because the highest tax revenues were recorded then. In two cases (2015 and 2016), the taxpayer recorded a negative impact on US Tychy, which indicates that the economic potential of these areas also developed. Despite the fact that during this period, tax offices paid more for VAT than recorded revenues, this situation testifies to the development of foreign trade. If there are VAT refunds, first of all, the sale takes place with 0% VAT and VAT refund is applied.

Tab. 4: Spatial differentiation of CIT revenues per taxpayer in tax offices of the Silesia Voivodship in PLN

Tax office	2012	2013	2014	2015	2016
US Będzin	4,602	4,009	4,643	8,139	4,762
I US Bielsko Biała	7,915	7,294	8,033	9,549	13,122
II US Bielsko Biała	10,382	9,280	8,582	10,049	10,792
US Bytom	3,820	3,402	2,867	3,342	3,068
US Chorzów	7,934	6,523	8,567	7,340	5,754

Tax office	2012	2013	2014	2015	2016
US Cieszyn	5,934	6,334	7,913	5,317	7,280
US Czechowice	6,621	6,506	10,492	7,391	9,557
I US Częstochowa	6,442	6,210	6,967	7,830	6,248
II US Częstochowa	6,719	9,769	8,051	8,764	7,470
US Dabrowa Górnicza	9,418	11,775	10,411	19,791	29,024
I US Gliwice	6,739	7,005	6,998	8,747	8,625
II US Gliwice	6,076	9,911	10,332	9,363	8,143
US Jaworzno	9,711	8,867	10,511	10,588	9,354
US Jastrzębie Zdrój	6,157	4,945	6,570	5,897	3,665
I US Katowice	7,779	7,513	7,453	14,353	7,300
II US Katowice	14,378	13,221	15,486	11,843	10,416
US Kłobuck	8,527	6,168	6,132	3,045	4,058
US Lubliniec	6,672	3,725	5,623	4,125	5,809
US Mikołów	10,769	11,681	11,971	11,032	11,450
US Mysłowice	9,579	8,174	7,481	6,330	4,676
US Myszków	7,364	6,701	7,714	8,124	3,710
US Piekary Śląskie	7,569	3,942	7,011	6,386	9,314
US Pszczyna	16,285	13,433	12,392	11,161	11,112
US Racibórz	3,626	4,526	5,654	28,830	5,686
US Ruda Śląska	6,647	6,753	7,443	7,837	5,910
US Rybnik	8,851	11,497	10,736	8,018	6,827
US Siemianowice Śl	10,947	7,153	12,126	7,827	9,808
US Sosnowiec	6,366	5,800	6,029	6,385	5,329
US Tarnowskie Góry	8,623	6,808	6,501	7,863	7,944
US Tychy	13,332	14,278	9,466	9,265	10,123
US Wodzisław	13,553	6,552	9,713	11,733	9,988
US Zabrze	4,550	3,493	2,852	3,895	4,118
US Zawiercie	4,550	6,506	7,608	5,166	4,973
US Żory	19,384	23,330	17,626	15,062	11,879
US Żywiec	10,740	6,425	5,767	6,776	9,555
I Śląski US Sosnowiec	410,765	386,421	407,463	354,660	449,492
I Śląski US Bielsko Biała	441,175	311,255	334,541	350,350	370,552
On average in the voivodship	56,103	47,519	49,535	46,571	53,256

Source: own calculations based on IAS data in Katowice

From the presented data, we can conclude among others:

- the largest economic potential conditioned by the income tax from legal persons (inflows of over PLN 10,000 per taxpayer) occurred in the area of activity of tax offices in: Pszczyna, Bielsko-Biała, Katowice, Mikołów, Siemianowice Śląskie, Tych, Wodzisława and Żor).
- the smallest tax revenues of us taxpayer have been achieved in the Tax Offices in Zawiercie, Zabrze and Będzin,
- only very good economic potential exists among large taxpayers who are served by two Silesian Tax Offices.

Conclusions

The analysis carried out with the use of synthetic indicators has highlighted many situations indicating the good development direction of individual regions of the Śląskie and Dolnośląskie Voivodships. In addition, it allowed to formulate a few conclusions regarding economic development: 1) The phenomenon of economic development does not occur evenly in the region and is strongly conditioned by the existence of entities paying taxes or using the refund of tax on goods and services on account of sales outside the Republic of Poland. 2) Development is concentrated in large poviats, but some positive trends in much smaller poviats can also be noticed, 3) Lack of large enterprises in poviats located on the outskirts of the voivodship (which illustrates the income from corporate income tax) causes that these areas are characterized by much smaller development than the areas located in the central parts of the voivodship.

In order to accelerate the economic development of the poviats indicated during the study as the least economically developed, it would be necessary to improve and develop infrastructure that would help bring new entrepreneurs to this area or stimulated the development of existing businesses.

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