Table of Contents

Introd	lution	5
Chapte	er 1. Selected Issues in Regard to CIT	9
1.	General remarks	9
	Higher education institutions as CIT payers	
	Statutory operation of higher education institutions	
	HEI investments in special purpose vehicles and investment funds	
	Compensation amounts, statutory interest and litigation costs	
	Financing the operation of HEIs via bank financial instruments	
7.	Managing HEI-owned immovable property	21
	Managing the immovable property of a church institution of higher	
	education	27
	Taxation of research and development activity	29
	9.1 The concept of R&D	29
	9.2 The idea of tax relief	34
	9.3 Payroll expenses	
	9.4 Materials and raw materials directly related to R&D	
	9.5 Opinions and consultancy services	
	9.6 Paid use of scientific and research equipment	
	9.7 Acquisition of a patent and a protection right used for R&D activity	
	9.8 Depreciation write-offs	
	9.9 The status of an R&D centre	
	9.10 Exclusions in the catalogue of entities conducting R&D activities	
10.	Concluding remarks	53
Bib	liography	54

Chapter 2. Selected Issues in Regard to PIT		61
1. General remarks		61
2. Tax exemptions		62
2.1 The catalogue of exemptions and definition problems		62
2.2 Scholarships and lump sums related to a temporary stay abroad		68
2.3 Scholarships and financial aid awarded under the Act 2.0 and		
scholarships granted as part of the State's science policy		72
2.4 Scholarships and other funding under the NAWA Act		79
2.5 Scholarships awarded by PAN scientific institutes and research institute		
the scholarship of the president of the Polish Academy of Sciences		80
2.6 Fulbright scholarships and other benefits		82
2.7 Scholarships for students awarded by local government units and publ		0.
benefit organizations		84
2.8 The 'Mobility Plus' programme		85
3. Preferential 50% tax-deductible costs for academic teachers		89
3.1 New regulation by the Act 2.0		89
3.2 Creative activity in light of the Copyright Law		90
3.3 Responsibilities of academic teachers		93
3.4 The Finance Minister's general interpretation		96
4. Taxation of research and development activities		98
5. Concluding remarks	. 1	104
Bibliography	. 1	1 05
Chapter 3. Selected Issues in Regard to VAT	. 1	111
1. General remarks		111
2. The tax law status of higher education institutions		114
3. HEI as a VAT payer and an autonomous definition of economic activit		117
4. Education services and VAT exemption		120
5. Conferences and trainings		125
6. Admissions to studies		128
7. The HEI's profile versus exemption		129
8. Artistic activities and museums, libraries and academic publishing office	es	131
9. Halls of residence		137
10. Payment of social benefits to HEI employees		138
11. Concluding remarks		141
2000 100 mm - 100 mm		
Bibliography	•	143
Conclusion	1	147
Condusion		1.1