Ministry of Finance
State Budget Department

STATE BUDGET REVENUE

in thousand PLN

Specification	Budgetary Act for 2026	Execution			Indices		
		I	I - II	I - III	3:2	4:2	5:2
1	2	3	4	5	6	7	8
T O T A L R E V E N U E (1 + 2 + 3)	**647 200 000**	**55 559 386**	**78 320 870**	**125 289 692**	**8,6%**	**12,1%**	**19,4%**
of which:							
1. Tax revenue	**579 922 620**	**50 742 633**	**69 479 794**	**112 399 086**	**8,7%**	**12,0%**	**19,4%**
of which:							
1. 1. Value added tax	341 500 000	42 366 461	64 482 443	85 959 386	12,4%	18,9%	25,2%
1. 2. Excise	103 253 000	7 502 210	14 121 666	21 960 968	7,3%	13,7%	21,3%
of which:							
- from intra-community acquisition of goods,		433 324	945 946	1 605 246			
- from domestic excise products,		7 022 235	13 075 144	20 179 183			
- from imported excise products.		46 651	100 576	176 539			
1. 3. Gambling tax	6 500 000	547 191	1 082 227	1 613 835	8,4%	16,6%	24,8%
1. 4. Corporate income tax	80 423 109	6 114 054	11 193 396	29 095 754	7,6%	13,9%	36,2%
in which:							
- tax from revenues of foreign controlled companies.			0	0			
1. 5. Personal income tax	32 036 796	-7 410 618	-24 659 482	-31 100 112			
of which:							
- personal income tax,		-11 561 916	-32 060 294	-42 135 382			
- lump-sum tax.		4 151 267	7 400 465	11 034 456			
- tax from revenues of foreign controlled companies.		31	346	814			
1. 6. Mining tax	3 200 000	527 104	1 189 859	1 809 103	16,5%	37,2%	56,5%
1. 7. Tax from some financial institutions	7 590 000	624 680	1 230 518	1 851 586	8,2%	16,2%	24,4%
1. 8. Retail sales tax	4 957 715	471 551	839 167	1 208 565	9,5%	16,9%	24,4%
1. 9 Equalization taxes	462 000						
1.10. Abolished taxes		0	0	0			
2. Nontax revenue	**63 643 113**	**4 812 016**	**8 828 019**	**12 809 787**	**7,6%**	**13,9%**	**20,1%**
of which:							
2. 1. Dividends and payments from profit	9 297 344	229	229	21 218	0,0%	0,0%	0,2%
of which:							
- dividends from the State Treasury holdings in companies,	7 896 144			20 949			0,3%
- payments from profit of state owned enterprises and sole shareholder companies of the state Treasury	1 200	229	229	269	19,1%	19,1%	22,4%
- payments from Bank Gospodarstwa Krajowego.	1 400 000						
2. 2. Custom Duties	8 733 000	568 799	1 231 499	1 963 428	6,5%	14,1%	22,5%
2. 3. Budgetary units revenue and other non-tax revenue	45 612 769	4 242 988	7 596 291	10 825 140	9,3%	16,7%	23,7%
3. Non-refundable founds from the European Union and from other sources	**3 634 267**	**4 737**	**13 057**	**80 820**	**0,1%**	**0,4%**	**2,2%**

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State Budget Department

STATE BUDGET REVENUE

in thousand PLN

Specification	Budgetary Act for 2026	Execution			Indices		
		I - IV	I - V	I - VI	3:2	4:2	5:2
1	2	3	4	5	6	7	8
T O T A L R E V E N U E (1 + 2 + 3)	**647 200 000**	**187 000 343**	**233 328 281**	**278 705 920**	**28,9%**	**36,1%**	**43,1%**
of which:							
1. Tax revenue	**579 922 620**	**168 370 435**	**210 926 044**	**245 027 711**	**29,0%**	**36,4%**	**42,3%**
of which:							
1. 1. Value added tax	341 500 000	113 494 384	140 555 174	161 234 296	33,2%	41,2%	47,2%
1. 2. Excise	103 253 000	29 579 044	36 193 158	44 008 497	28,6%	35,1%	42,6%
of which:							
- from intra-community acquisition of goods,		2 176 888	2 652 928	3 179 444			
- from domestic excise products,		27 147 857	33 225 019	40 432 876			
- from imported excise products.		254 299	315 211	396 177			
1. 3. Gambling tax	6 500 000	2 181 625	2 748 080	3 310 265	33,6%	42,3%	50,9%
1. 4. Corporate income tax	80 423 109	40 198 961	43 838 736	45 083 123	50,0%	54,5%	56,1%
in which:							
- tax from revenues of foreign controlled companies.		-2 323	1 007	1 007			
1. 5. Personal income tax	32 036 796	-23 684 756	-20 734 029	-18 775 476			
of which:							
- personal income tax,		-42 432 401	-44 057 199	-45 725 951			
- lump-sum tax.		18 746 808	23 322 678	26 949 927			
- tax from revenues of foreign controlled companies.		837	492	547			
1. 6. Mining tax	3 200 000	2 502 605	3 184 535	3 982 164	78,2%	99,5%	124,4%
1. 7. Tax from some financial institutions	7 590 000	2 476 087	3 103 836	3 737 062	32,6%	40,9%	49,2%
1. 8. Retail sales tax	4 957 715	1 622 486	2 036 554	2 447 780	32,7%	41,1%	49,4%
1. 9 Equalization taxes	462 000						
1.10. Abolished taxes		0	0	0			
2. Nontax revenue	**63 643 113**	**18 432 418**	**22 148 756**	**32 470 457**	**29,0%**	**34,8%**	**51,0%**
of which:							
2. 1. Dividends and payments from profit	9 297 344	21 829	21 826	5 702 625	0,2%	0,2%	61,3%
of which:							
- dividends from the State Treasury holdings in companies,	7 896 144	20 949	20 949	4 201 685	0,3%	0,3%	53,2%
- payments from profit of state owned enterprises and sole shareholder companies of the state Treasury	1 200	879	877	940	73,3%	73,0%	78,3%
- payments from Bank Gospodarstwa Krajowego.	1 400 000			1 500 000			107,1%
2. 2. Custom Duties	8 733 000	2 712 425	3 374 250	4 131 655	31,1%	38,6%	47,3%
2. 3. Budgetary units revenue and other non-tax revenue	45 612 769	15 698 165	18 752 680	22 636 177	34,4%	41,1%	49,6%
3. Non-refundable founds from the European Union and from other sources	**3 634 267**	**197 490**	**253 481**	**1 207 752**	**5,4%**	**7,0%**	**33,2%**

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State Budget Department

STATE BUDGET REVENUE

in thousand PLN

Specification	Budgetary Act for 2026	Execution			Indices		
		I - VII	I - VIII	I - IX	3:2	4:2	5:2
1	2	3	4	5	6	7	8
TOTAL REVENUE (1 + 2 + 3)	**647 200 000**	**333 904 337**	**387 207 612**	**438 818 836**	**51,6%**	**59,8%**	**67,8%**
of which:							
1. Tax revenue	**579 922 620**	**295 657 784**	**343 116 532**	**389 180 272**	**51,0%**	**59,2%**	**67,1%**
of which:							
1. 1. Value added tax	341 500 000	191 951 724	218 807 953	244 086 457	56,2%	64,1%	71,5%
1. 2. Excise	103 253 000	52 267 701	60 461 242	68 940 137	50,6%	58,6%	66,8%
of which:							
- from intra-community acquisition of goods,		3 782 380	4 287 885	4 774 624			
- from domestic excise products,		48 022 975	55 654 910	63 581 601			
- from imported excise products.		462 346	518 447	583 913			
1. 3. Gambling tax	6 500 000	3 843 886	4 386 321	4 951 887	59,1%	67,5%	76,2%
1. 4. Corporate income tax	80 423 109	52 069 664	57 298 803	62 701 293	64,7%	71,2%	78,0%
in which:							
- tax from revenues of foreign controlled companies.		1 863	1 863	66 036			
1. 5. Personal income tax	32 036 796	-16 444 257	-11 630 397	-7 131 107			
of which:							
- personal income tax,		-47 485 738	-46 727 735	-45 724 541			
- lump-sum tax.		31 040 789	35 096 624	38 592 260			
- tax from revenues of foreign controlled companies.		691	715	1 174			
1. 6. Mining tax	3 200 000	4 729 461	5 483 695	6 249 644	147,8%	171,4%	195,3%
1. 7. Tax from some financial institutions	7 590 000	4 374 620	5 013 790	5 646 964	57,6%	66,1%	74,4%
1. 8. Retail sales tax	4 957 715	2 863 967	3 294 105	3 733 746	57,8%	66,4%	75,3%
1. 9 Equalization taxes	462 000	1 019	1 019	1 251	0,2%	0,2%	0,3%
1.10. Abolished taxes		0	0	0			
2. Nontax revenue	**63 643 113**	**36 987 657**	**42 791 366**	**47 463 956**	**58,1%**	**67,2%**	**74,6%**
of which:							
2. 1. Dividends and payments from profit	9 297 344	5 971 627	7 820 115	8 089 353	64,2%	84,1%	87,0%
of which:							
- dividends from the State Treasury holdings in companies,	7 896 144	4 470 324	6 318 701	6 587 701	56,6%	80,0%	83,4%
- payments from profit of state owned enterprises and sole shareholder companies of the state Treasury	1 200	1 303	1 414	1 652	108,6%	117,8%	137,7%
- payments from Bank Gospodarstwa Krajowego.	1 400 000	1 500 000	1 500 000	1 500 000	107,1%	107,1%	107,1%
2. 2. Custom Duties	8 733 000	5 028 495	5 877 960	6 812 057	57,6%	67,3%	78,0%
2. 3. Budgetary units revenue and other non-tax revenue	45 612 769	25 987 535	29 093 291	32 562 545	57,0%	63,8%	71,4%
3. Non-refundable founds from the European Union and from other sources	**3 634 267**	**1 258 896**	**1 299 715**	**2 174 609**	**34,6%**	**35,8%**	**59,8%**