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TAX BASE ESTIMATION OF INCOME – THE PROPOSAL OF SELECTED CHANGES

ABSTRACT

The purpose of the article. One of the measures to combat tax fraud is estimation of the tax base. The provisions point out the reasons and rules of estimating of the tax base. Polish legislation provides tax authorities with a list of six tax base estimation methods they can use. In cases when none of these methods is applicable, tax authorities may use other methods serving the same purpose, but the law (the Tax Ordinance Act) does not indicate what these methods should be. The aim of the article is to propose the changes to the tax base estimation in the Tax Ordinance Act.

Methodology. The descriptive study including critical attitude to the legal acts and literature was used to solve the research problem.

Results of the research. It would be advisable to introduce legislative changes such as: specifying estimation methods in the regulation, applying the production method, amending regulations regarding exemptions from estimating the tax base, using the method of determining income based on incurred expenses versus undisclosed sources of income, procedural changes. The legislative forms of change were discussed.

Keywords: tax fraud, the estimation of tax base, income taxes, transfer prices

JEL Class: H26, K34, H83



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Received: 21.07.2025. Accepted: 06.10.2025.

Funding information: Not applicable. **Conflicts of interests:** None. **Ethical considerations:** The Author assure of no violations of publication ethics and take full responsibility for the content of the publication.

Introduction

Income taxes play an important role in the public finance system. Tax law provides for the possibility of estimating the tax base in situations specified by the tax ordinance. Income tax regulations allow the income determination by the estimation. The provisions point out the reasons and rules of estimating of the tax base. These regulations are intended to combat the effects of tax fraud. Polish law defines six methods for estimating the tax base. If these cannot be used by the tax authorities, the standards contained in the Tax Ordinance also allow for the use of methods other than those specified in the regulations.

The aim of the article is to propose the changes to the tax base estimation in the Tax Ordinance Act. The descriptive study including critical attitude to the legal acts and literature was used to solve the research problem. Comparative analysis of solutions in the German tax system, case study analyses taking into account administrative court rulings on the estimation of the tax base were used as well.

The article presents:

- issues related to estimating the tax base and the rules for estimating the tax base in the Polish tax system;
- the relationship between estimating the tax base and transfer pricing;
- proposals for changes in regulations regarding income estimation.

1. The issue of the tax base estimation

In the Polish tax system, regulations related to the the tax base estimation have been essentially regulated separately in the case of the lack of the data and the transfer pricing. The Polish literature on the subject distinguishes at least two legal constructs in the area of estimation, aimed at protecting the interests of the State Treasury. One structure is related to the possibility of reconstructing the actual state of affairs and the actual tax base, and is regulated in Article 23 of the Tax Ordinance. The second structure allows for the modification of the tax base in the case of income shifting by transfer pricing (Etel, 2025).

Tax regulations, in particular the Tax Ordinance and income taxes, allow the income to be determined by the estimation.

The rules for the tax base estimation are set out in the Tax Ordinance. This legal act specifies the detailed conditions for determining the tax base by the estimation. One of the reasons for the tax base estimation may be the lack of tax books or other data necessary to determine the tax base. The other reason may also be that the tax records are considered incorrect or unreliable. Another premise may be the fact that the data from the tax books does not allow for determining the tax base. The tax base may also be estimated due to the taxpayer's violation of the conditions entitling them to use the lump-sum form of taxation. The occurrence of the above-mentioned reasons does not always mean that an estimation must be conducted. According to the Tax Ordinance Act (the Tax Ordinance Act, art. 23 item 2) the tax authority shall refrain from determining the tax base by the estimation if the data from the tax records, supplemented by evidence obtained in the course of the proceedings, allows for the determination of the tax base (Act of August 29, 1997 Tax Ordinance art. 23 item 2).

Tax regulations explicitly list methods for the tax base estimation. The Tax Ordinance lists the following methods for the tax base estimation (Act of August 29, 1997 Tax Ordinance art. 23 item 3; Etel, 2025):

- the internal comparative method;
- the external comparative method;
- the inventory method;
- the production method;
- the cost method;
- the type of income as a percentage of turnover.

At the same time, however, tax regulations allow for the use of methods other than those directly mentioned in the provisions (Kłosińska, 2020). In the literature, other estimation methods include, among others (Brzeziński et al., 2007; Schneider, 2007; Kosikowski, 2013):

- determination of the turnover figure from information sources;
- determination of the percentages of particular products in total production;
- analysing the formulas used to make particular products;
- estimation of business expenses in relation to turnover;
- examining the consumption of electricity;
- estimation of a taxpayer's incomes based on its expenses;
- utilising an econometric model of costs.

The application of tax base estimation may occur when determining a taxpayer's income for the purposes of both personal income tax and corporate income tax. The literature indicates that determining the tax base by estimation should be exceptional and should be used as a last resort. The estimation of the tax base itself should be carried out in accordance with the rules laid down in the Tax Ordinance (Mariański et al., 2012; Bartosiewicz & Kubacki, 2013).

In the literature, the issue of income estimation is analysed from various perspectives. One of them concerns legal issues related to the nature of estimation and interpretation of tax regulations (Dzwonkowski, 2012; Witczak, 2014c; Durczyńska, 2015; Kłosińska, 2020).

An important issue related to estimation are its premises, particularly issues related to the reliability and correctness of tax records (Dzwonkowski, n.d.; Hudzicka, 2003; Bartosiewicz & Kubacki, 2008a; Bartosiewicz & Kubacki, 2008b; Iwińska et al., 2008).

The research also includes an assessment of the use of this instrument by tax authorities (Witczak, 2014b; Ginter, 2015; Witczak, 2015a; 2015b; 2016b; 2016c; 2017b; 2018b).

2. The relationship between the tax base estimation and transfer pricing

The tax base estimation is also related to the application of transfer pricing

Transfer prices should be understood as the value of goods and services sold within a plant, company or group of companies (Jaeger, 1987; Siegfried, 1992). The distinguishing feature of transfer prices is the existence of relation-

ships between the enterprises involved in the transaction (Klein et al., 1983; Cravens, 1997; O'Shaughnessy, 2003).

Transfer pricing can be used by related companies to reduce their tax burden. By structuring transactions appropriately, income can be shifted to a tax jurisdiction with a low level of tax rate. If transfer pricing is used to reduce tax liabilities, the tax authorities may adjust the transfer prices applied by the taxpayer, thereby changing the income (loss) reported by the taxpayer.

The income taxes regulations indicate the following methods for estimating income in cases where transfer pricing is used by related entities (Piekarz et al. 2019):

- comparable uncontrolled price method;
- resale price method;
- cost plus method;
- transactional profit split method;
- transactional net margin method;
- other methods.

Tax income estimation methods can be classified in various ways. Taking into account the method of adjusting the tax base declared by the taxpayer, the following should be distinguished (Ernst Young, 1998):

- transfer pricing adjustment methods;
- methods adjusting the company's income (transactional profit methods).

A characteristic feature of transfer pricing adjustment methods is the estimation of the appropriate transfer price. By determining it, the revenues or costs reported by the company are adjusted. Thus, the appropriate tax base is established (Żuk, 2001). Following transfer pricing adjustment methods, can be distinguished:

- comparable uncontrolled price method;
- resale price method;
- cost plus method.

Methods adjusting the company's income involve estimating the income earned by a company from transactions with a related entity. They rely on adjustment of the tax base, but only in the part determined by applying transfer pricing. The company's income is divided into two parts. One part is profits (losses) from operations carried out with independent economic entities. The other is income generated as a result of transactions with a related entity. As a result of using these methods, the correct amount of profit that the taxpayer obtains from transactions with a related company is determined, without the need to determine the appropriate transfer price (UNTACTION, 1997). Following methods adjusting the company's income can be distinguished: transactional net margin, profit split.

The literature indicates that estimation in the case of transfer pricing serves to protect the interests of the state budget. The regulations allow for modification of the tax base and constitute a waiver of taxation of the actual course of events determining the tax base. Instead, the law adopts a different tax base model based on objective factors designed to counteract the phenomenon of income shifting (Etel et al., 1997). Undoubtedly, if the correctness of transfer pricing is questioned, the value of income (or one of its elements – revenue or costs) is estimated. The term 'estimation' is also used in the literature on the subject (Andrzejak et al., 2025).

However, it should be noted that the solution adopted in the Polish tax system, which consists in separate regulation of the issues of tax base estimation and the transfer prices, is not the only one possible. The German tax system served as a reference point for the creation of the Polish tax system as part of the transition from a socialist economy to a market economy. Due to the common features of both tax systems, it is worth comparing them. In the German tax system, as in the Polish one, the basic tax law is the Tax Ordinance. It also sets out rules for tax base estimation. These include the conditions and principles for tax base estimation. At the same time, these regulations also form the basis for estimation in cases of transfer pricing used to reduce tax liabilities. Thus, the German solutions are broader in nature – they cover not only estimation in the absence of

the necessary data for assessing the tax liability, but also other cases of determining the tax base by estimation, including transfer pricing. The German Tax Ordinance specifies the reasons for the tax base estimation. German regulations require the tax base to be estimated if it is impossible to calculate (determine) the tax base (Act of October 1, 2002 Abgabenordnung art. 162).

It is particularly worth noting the possibility of estimation in the lack of cooperation between the taxpayer and the tax authorities. The obligation to cooperate is included in the German Tax Ordinance. According to the regulations, if the facts are to be established and assessed on the basis of tax law that applies to transactions outside the scope of the Tax Ordinance, the parties involved must clarify these facts and obtain the necessary evidence. In doing so, they must exhaust all legal and factual possibilities available to them. A party may not invoke the inability to clarify the facts or obtain evidence if it could have obtained them or had the opportunity to do so, taking into account the circumstances of the case (Act of October 1, 2002 Abgabenordnung art 90).

German regulations do not explicitly specify the methods that tax authorities may use. However, German literature indicates the possibility of using the following methods to estimate the tax base (Kuehn & Wedelsaedt, 2018):

- the internal comparative method;
- the external comparative method;
- the cash flow method;
- the assets method.

The internal comparative method and the external comparative method are understood in the same way as in Poland. With the cash flow method, current expenditure and investment value are checked. It is verified whether all of the taxpayer's income is sufficient to finance their standard of living (www.boden).

The asset method is based on the assumption that no one can spend more money than has at their disposal from their taxable and other sources. If, based on this assumption, an undeclared increase in assets is found, it can be assumed that the taxpayer has earned more income than they have declared (Judgment of

March 15, 2007). The asset method differs from the cash flow method only in that it puts emphasis on the meaning of the assets (Judgment of October 8, 1989). The cash flow and asset methods are similar to the estimation a taxpayer's incomes based on its expenses method.

The research conducted so far (Witczak, 2014b; 2015a; 2016b; 2016c; 2017b; 2018b) indicates that in none of the cases analysed in Poland did the tax authorities use the method of determining income on the basis of taxpayer's incomes based on its expenses method. In this regard, legislative changes should be proposed, as discussed in more detail in the section on changes in income estimation regulations.

3. Proposed changes to regulations on income estimation

This section of the article presents proposals for changes in income estimation regulations. These proposals are also the result of earlier researches and publications (Witczak, 2013; 2016a; 2016b; 2017a; 2017b; 2018a; 2018b).

Proposed amendments to the regulations on the use of income estimation methods were discussed as follows:

- specifying estimation methods in the regulation;
- applying the production method;
- changes in regulations concerning refraining the estimation of the tax base;
- using the method of determining income based on expenses;
- procedural changes;
- legislative forms of changes.

3.1. Specifying estimation methods in the regulation

One of the proposed changes is to describe in detail the individual methods of tax base estimation in the form of a regulation of the Minister of Finance. This solution is used in transfer pricing regulations. Following the example of this regulation, each method should be described with an indication of the situa-

tions in which it can be applied. The descriptions provided in previous versions of the regulations can be used. In addition to the methods already mentioned in the regulations, it would also be necessary to list the methods indicated in the literature— in this respect, the descriptions presented in this literature could be used. Particular attention should be paid to the methods of determining income on the basis of information materials and determining income on the basis of determining income based on expenses, as specified in the following sections of this study.

3.2. Applying the production method

According to the author, among the recommended changes, the use of the production method as the maximum scope for calculating estimated income, particularly the value of revenues, should be indicated. In estimation of revenues, the maximum revenue-generating potential of a given economic entity should be taken into account. The use of the production method is not intended to be definitive, but rather auxiliary. Therefore, determining revenues using this method is not definitive, but is intended to indicate their maximum range, which should not be exceeded when using another method of income estimation. Such a proposal does not mean that this method must be used in every situation, but only when the taxpayer questions the calculations made by the tax authority. Some administrative court rulings also suggest this solution. One of the cases analysed concerned a dentist whose income was estimated using information about payments made to her bank account. The panel of judges pointed to doubts regarding the amount of revenue determined by the tax authorities. In the court's opinion, there are reasonable doubts, primarily regarding the amount of revenue determined and accepted by the tax authorities, without reference to the reality of the applicant's business and the possible level of annual revenue (Judgment of March 2, 2007). What the panel of judges proposes in this particular case is precisely to use the production capacity method. A comparison of whether the amount of revenue (income) determined using another method would exceed the amount of revenue calculated using the production method.

3.3. Changes in regulations concerning refraining the estimation of the tax base

The regulations provide for the possibility of refraining the assessment of the tax base. The regulations require tax authorities to refrain from determining the tax base by way of estimation if the data from the tax books, supplemented by evidence obtained in the course of the proceedings, allow the tax base to be determined (Dzwonkowski et al. 2003).

As indicated in the rullings, this provision “prohibits overly hasty estimation of the tax base without determining whether it can be determined on the basis of reliable evidence and data from that part of the tax records whose reliability has not been questioned by the tax authority. Estimation should only be used when there is no source data available to determine the actual tax base. The tax basis cannot be estimated if the data from the books, supplemented with data obtained during the proceedings, allows for the proper determination of that basis. Estimation should be treated as a ‘necessary evil’ and used in situations where the tax authority has no other means of determining the tax base. Estimation only allows for an approximate, rather than actual, determination of the tax base” (Judgment of March 20, 2013). It is recognised that this is an exceptional situation “because the tax base determined in this manner is not identical to the actual tax base, but should only approximate it as closely as possible. The legislator has provided for the possibility of refraining from applying this method if the evidence obtained in the course of the proceedings allows the tax base to be determined. This evidence may be of any kind. The existence of the possibility of determining the actual tax base imposes an obligation on the tax authority to make use of this possibility, i.e., to refrain from determining the tax base by way of estimation” (Judgment of April 18, 2013). Therefore, evidence gathered during tax proceedings is important for the application of the institution of refraining of tax base estimation.

A similar opinion was expressed by another panel of judges: “In the rullings of administrative courts, emphasis is placed on the exceptional nature

of determining the tax base by the estimation [...]. It is emphasised that the task of the tax authorities is to determine the data necessary from the point of view of tax law in values as close as possible to the real ones. To this end, tax authorities should use all available data and, if they have access to such data, they should refrain from estimation of the tax base in order to determine the tax base that is closest to the real base. The basis for such a procedure is the provision of Article 23 § 2 of the Tax Ordinance [...]. In other words, Article 23 § 2 of the Tax Ordinance excludes the application of the institution of the tax base estimation when it can be determined on the basis of reliable evidence. It should also be emphasised that the absence of tax records, while other data allowing the tax base to be determined exists, cannot be assumed to exclude the possibility of applying Article 23 § 2 of the Tax Ordinance [...]. As emphasised in rulings, the ratio legis of Article 23 § 2 of the Tax Ordinance is that, as a rule, this solution is more advantageous for the taxpayer, as it allows them to determine the actual tax base rather than an approximate one determined by estimation” (Judgment of September 1, 2020).

When assessing taxes, tax authorities conduct tax proceedings. The purpose of tax proceedings is to issue a correct substantive decision in an individual case. A decision is possible if the principle of objective truth is applied. According to this principle, tax authorities take all necessary measures to clarify the facts of the case. Establishing the facts of the case requires gathering information about the facts. Such information is verified, among other things, by examining evidence (Babiarz et al., 2011). In tax proceedings, the basic principle applies that anything that may contribute to clarifying the case and is not contrary to the law should be admitted as evidence (Act of August 2, 1997 Tax Ordinance, Article 180). The regulations indicate that evidence in tax proceedings may include, in particular, tax books, tax returns submitted by a party, witness statements, expert opinions, materials and information collected as a result of inspections, tax information, and other documents collected in the course of analytical activity of the National Tax Administration, inspection activities, a tax inspection or

a customs and tax inspection, as well as materials collected in the course of criminal proceedings or proceedings in cases concerning fiscal delinquencies or fiscal offences (Act of August 29, 1997 Tax Ordinance art. 181). This means that tax proceedings are based on an open system of evidence. Evidence that is not listed or named in the regulations is also admissible. The admissibility of evidence is limited by its compliance with the regulations. Furthermore, the regulations adopt the principle of equal weight of evidence (Adamiak et al., 2011). The definition of evidence is not unambiguous. For the purposes of tax law, evidence should be understood as a means of proof which, in certain situations, may also be a source of evidence, e.g., a document or material evidence (Babiarz et al., 2011). Such evidence may therefore be used to determine the amount of income when refraining from the tax base estimation.

The research conducted so far indicates that in some cases of determining the tax base as part of a refraining from the tax base estimation, taking into account the evidence gathered in the course of tax proceedings, the tax base is in fact estimated. The tax authority does not know the actual income and determines it on the basis of available evidence (e.g., bank account inflows). In such situations, the tax base calculated by the tax authorities does not accurately reflect the amount of income earned by the taxpayer. This income is in fact unknown, but is determined on the basis of other evidence. Administrative courts assessing tax authorities accept such practices done by tax authorities. Therefore, in the author's opinion, this results in an erroneous narrowing of the interpretation of the scope of estimation. In fact, we are dealing with the tax base estimation, although Article 23 item 2 of the Tax Ordinance, i.e., the refraining of the estimation of the tax base, is indicated as the legal basis (Witczak, 2014a; 2014d).

Consideration should be given to introducing changes to the regulations. Among the methods of the tax base estimation, it is worth distinguishing the method based on information materials. Precise grounds for its application ought to be indicated. It should allow for the use of various types of evidence. As a result, the considered changes in the tax ordinance would allow the determina-

tion of the tax base using other evidences to be recognised as one of the estimation methods. In that case, the provision on refraining from the tax base estimation should be removed. This would not preclude the possibility of determining the tax base using evidence collected in the course of tax proceedings in the event of unreliable tax records.

3.4. Using the method of determining income based on expenses

The research conducted so far indicates that in none of the cases analysed in Poland did the tax authorities use the method of determining income on the basis of expenses (Witczak, 2014b; 2015a; 2016b; 2016c; 2017b; 2018b).

Legislative changes should be proposed in this regard. The failure to apply the method of determining income based on expenses may be due to the existence of separate provisions concerning revenues not based on the disclosed sources or coming from non-disclosed sources. The Personal Income Tax Act contains a separate chapter on the taxation of revenues not based on the disclosed sources or coming from non-disclosed sources (Act of July 26, 1991 on Personal Income Tax, Art 25b).

Revenues not based on the disclosed sources or coming from non-disclosed sources are considered to be: revenues not covered by disclosed sources, i.e., including revenues from sources indicated by the taxpayer, disclosed in an incorrect amount, and from undisclosed sources, i.e., including income from sources not indicated by the taxpayer and not determined by the tax authority. For both types of revenues, their amount is equal to the amount corresponding to the surplus of expenditure over taxable revenues (income) or non-taxable revenues (income) obtained before incurring that expenditure. Therefore, the tax base is determined as the difference between expenses and revenues (Babiarz Ed, 2016). The legislator has defined the definition of expenditure for the purposes of determining tax from undisclosed sources of revenues. An expense within the meaning of the regulations is the value of the property gathered in the fiscal year or the amount of funds expended in the fiscal year, in the case where it is impossible to identify the fiscal year in which the funds were gathered (Strzelec, 2015).

Non-disclosed sources of income are recognised as a result of taxation of non-disclosed sources not determining a tax base that approximates the actual state. The legislator has adopted the presumption that income and expenditure originate from non-disclosed income. However, this is considered to be a legal fiction. Taxation is carried out on the basis of randomly disclosed expenses and assets. The element of randomness is indicated by the fact that no comprehensive examination of the taxpayer's financial situation is carried out. It is argued that undeclared sources are subject to taxation on income in the form of assets and expenses that the taxpayer has failed to conceal, rather than on all or approximate income from undeclared sources (Dzwonkowski, 2009).

Regulations concerning non-disclosed sources of income actually allow for the use of the determining income on the basis of determining income based on expenses method. This appears to have significant implications for the practical application of income estimation regulations. Tax authorities do not use the method of determining income based on expenses, equating it with the possibility of its application only in the case of non-disclosed sources of income. In my opinion, the existence of separate regulations related to non-disclosed sources of income does not prevent the application of the method of determining income on the basis of expenses incurred under the regulations specified in Article 23 of the Tax Ordinance. In order to avoid any doubts as to interpretation, it would be advisable to include in the tax ordinance (or regulation) the method of determining income on the basis of expenses incurred as one of the possible methods of estimating the tax base. This method can be described as a last resort when there is no other data available to apply estimation methods.

The method can be characterised using the following formula (Huchel, 1994):

$$\begin{aligned} &\text{net assets at the end of the period} - \text{net assets at the beginning of} \\ &\text{the period} + \text{expenditure} - \text{tax-free income} - \text{non-recognisable} \\ &\text{changes in assets} = \text{taxable income.} \end{aligned}$$

The regulation may specify the rules for determining the individual components of the formula.

3.5. Procedural changes

In the author's opinion, the use of income estimation methods to determine a tax base that is as close as possible to the actual amount also requires procedural changes. These include:

- duty to cooperate;
- responsibility for giving false testimony;
- appointment of the Council for Proper Tax Base Estimation.

The author recommends introducing an obligation for taxpayers to cooperate in the Tax Ordinance. This would be particularly important when applying the method of determining income on the basis of information materials. Taxpayers would be required to provide information and explanations in connection with the estimation. The regulations contained in the German tax ordinance could serve as a model for legal solutions.

An important procedural element that would be helpful in applying estimation methods aimed at determining the correct amount of tax could be the introduction of criminal responsibility for making false statements by a party. Under the current legal framework, a party may only be questioned with their consent. The introduction of an obligation to cooperate could also include the possibility of questioning a party without their consent.

Another element of the proposed changes is the establishment of Council for Proper Tax Base Estimation. One of the significant problems in calculating income using the methods specified in the regulations, and in particular the external comparative method, is obtaining relevant data from comparable entities. Tax authorities have the technical capability to use data submitted by taxpayers regarding their income and expenses. However, this raises the issue of tax secrecy. Taxpayers whose income is estimated have no way of determining whether appropriate (comparable) entities have been selected. Tax authorities cannot disclose the details of the entities from which the data was obtained. This raises the issue of

objective verification of the accuracy of the income estimation. In such a situation, it would be advisable to consider obtaining an opinion from an independent body. Such a body could be the Council for Proper Tax Base Estimation.

Its members could be appointed from tax advisors, administrative court judges, academics, but also employees of tax administration bodies. The Council would issue opinions on the correctness of the use of comparative data covered by tax secrecy. The Council for Counteracting Tax Avoidance could serve as a model for the appointment and functioning of the Council. Further research should consider whether opinions would be issued only for cases of greater value or for all cases, regardless of the estimated income.

3.6. Legislative forms of changes

The proposed changes may take various legislative forms. They may be amendments to the Tax Ordinance Act, or they may take the form of a regulation or guidelines issued in the form of a general interpretation by the Minister of Finance. It seems that the most appropriate solution would be amendments to the Tax Ordinance Act with the possibility of the Ministry of Finance issuing a regulation specifying the rules for estimation in detail. General interpretations or tax explanations prepared by the Minister of Finance may be issued as a supporting measure. The preparation of specific provisions is primarily the task of the legislative services of the Ministry of Finance and the legislator.

4. Conclusions

The tax base estimation is one of the instruments used to assess tax. The regulations provide for the possibility of using methods to estimate the tax base. In order to protect the interests of the State Treasury, the following changes have been proposed: specifying estimation methods in the regulation, applying the production method, changes in regulations concerning refraining the estimation of the tax base, using the method of determining income based on expenses, procedural changes. Legislative forms of changes were discussed as well. Some of the proposals presented may be further detailed in the course of the research.

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