Prawo Budżetowe Państwa i Samorządu **4(12)/2024**
ISSN 2300-9853 DOI: http://dx.doi.org/10.12775/PBPS.2024.020
Date of receipt: 28 August 2025 Date of acceptance: 15 November 2025

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A legal status of cultural institutions in terms of property tax, corporate income tax and value added tax

Status prawny instytucji kultury na gruncie podatku od nieruchomości, podatku dochodowego od osób prawnych i podatku od towarów i usług[1]

Abstract. This article examines a legal status of Polish cultural institutions in relation to property tax, corporate income tax and value added tax. The goal is to examine whether cultural institutions are taxpayers of these taxes and whether specific tax rules apply to them, taking into account their legal status as public institutions conducting non-commercial activities for the benefit of society.

[1] The article was written as part of the Research team on legal issues of culture and national heritage at the Faculty of Law and Administration of the Nicolaus Copernicus University. The article is an extension of a paper "Taxation of cultural institutions" presented at the KOFOLA conference in Telč on 10–11 April 2025.

Keywords: cultural institution; real estate tax; corporate income tax; tax on goods and services.

Streszczenie. Przedmiotem artykułu jest status prawny instytucji kultury w Polsce na gruncie podatku od nieruchomości, podatku dochodowego od osób prawnych i podatku od towarów i usług. Celem pracy jest zbadanie, czy instytucje kultury są podatnikami tych podatków oraz czy są wobec nich stosowane szczególne zasady opodatkowania, uwzględniające ich status prawny jako publicznych instytucji prowadzących działalność o charakterze niekomercyjnym na rzecz społeczeństwa.

Słowa kluczowe: instytucja kultury; podatek od nieruchomości; podatek dochodowy od osób prawnych; podatek od towarów i usług.

1. General remarks

The subject of the article is a legal status of cultural institutions in Poland under tax law. Cultural institutions are state or local government legal entities conducting cultural activities. The purpose of cultural activity is to create, disseminate, and protect culture. An operation of cultural institutions requires financial resources. Generally, revenues from operations do not cover the operating costs of these entities[2]. Cultural institutions are financed by their organizers, i.e., the state bodies or local government units that established them[3]. Financing is done in a form of subsidies. In addition to subsidies, cultural institutions generate income from their activities and other sources[4].

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[2] M. Mucha, *Zasady finansowania instytucji kultury przez gminy i ich skutki w podatku VAT* [in:] A. Ćwiąkała-Małys, E. Rutkowska-Tomaszewska (eds.), *Prace Naukowe Wydziału Prawa, Administracji i Ekonomii Uniwersytetu Wrocławski*ego. *Aktualne i wybrane problemy z zakresu bankowości, podatków i rachunkowości*, „Finanse i Rachunkowość Nr 1", Wrocław 2015, p. 96.

[3] B. Kołaczkowski, M. Ratajczak, *Dotowanie instytucji kultury ze środków krajowych w świetle niekomercyjnego charakteru tych jednostek*, „Prawo Budżetowe Państwa i Samorządu" 2021, No 4, p. 9–27 oraz K. Czarnecki, *Dotacje budżetowe. Konstrukcja prawna i procedury*, Toruń 2018, p. 181–200.

[4] Additional sources of income of cultural institutions are analysed by B. Kołaczkowski, M. Ratajczak, *Uzupełniające źródła finansowania instytucji kultury – działalność go-*

As clearly stated in the Act on Organizing and Conducting Cultural Activity[5] (Article 3(2)), cultural activity does not constitute an economic activity. However, in matters not regulated by this Act, the provisions on economic activity apply. Cultural institutions may conduct other activities in addition to cultural activities. The permissibility of conducting such activities should be specified in the cultural institution's statute. The Cultural Activity Act does not specify that it can be an economic activity, but an analysis of the statutes of cultural institutions indicates, that they allow economic activity as a sideline activity, if the profits are allocated to statutory purposes[6].

Cultural institutions may operate in particular in forms such as theaters, operas, operettas, philharmonic halls, orchestras, film institutions, cinemas, museums, libraries, community centers, art centers, art galleries, and research and documentation centers in various fields of culture (Article 2 of the Cultural Activity Act). Furthermore, clubs, community centers and libraries may be considered as secondary forms of cultural activity, other than the statutory activities of certain entities[7].

In addition to the Cultural Activity Act, specific laws, such as the Act on Museums[8] or the Act on Libraries[9], may sometimes apply to the operation of cultural institutions. One type of cultural institution are artistic institutions, which are established to conduct an artistic activity in the fields of theater, music, and dance, involving artists and performers. Artistic institutions include in particular: theatres, philharmonic halls, operas,

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spodarcza (usługi, handel, gospodarowanie mieniem), lokowanie wolnych środków oraz sponsoring, „Prawo Budżetowe Państwa i Samorządu" 2022, nr 1, p. 79–101.

5 Act of 25 October 1991, consolidated text: Dz.U. [Polish Journal of Laws] of 2024, poz. [item] 87, hereinafter: Cultural Activity Act.

6 It's worth noting that the provisions of the Cultural Activity Act, the Museums Act, and the Libraries Act may raise doubts whether every cultural institution can conduct business as a sideline activity and what could be legal basis for such activity. A. Mituś examines these doubts regarding the activities of libraries in: A. Mituś, *Działalność bibliotek samorządowych – rodzaje i zasady prowadzenia,* „Samorząd Terytorialny" 2017, No 3, p. 42–46.

7 P. Antoniak-Tęskna, *Organizowanie i prowadzenie działalności kulturalnej. Komentarz,* LEX/el. 2019, *Commentary to Article 2 of Cultural Activity Act.*

8 Act of 21 November 1996, consolidated text: Dz.U. of 2022, poz. 385.

9 Act of 27 June 1997, consolidated text: Dz.U. of 2022, poz. 2393.

operettas, symphony and chamber orchestras, song and dance ensembles and choral ensembles (Article 11(2) of the Cultural Activity Act).

The question arises about the legal status of cultural institutions under Polish tax law. These institutions do not conduct an economic activity under their own "systemic" act – the Cultural Activity Act. However, it should be noted that Polish tax regulations for individual taxes create their own and independent definitions, and it is not possible to speak of taxpayer status "in general", but rather to consider it in terms of specific taxes. Undoubtedly, these institutions may conduct revenue-generating activities for a fee. This activity may also be conducted in competition with other entities conducting cultural activities. This raises the question of the legal status of these entities under individual taxes. The analysis will primarily focus on property tax. The aim of this paper will be to examine whether a cultural institution is a taxpayer under this tax and what the basic principles of its taxation are.

2. Taxation of the cultural institutions of the property tax

There is no doubt that cultural institutions are taxpayers of property tax. No provision of the Local Taxes and Fees Act[10] excludes them from this tax. Therefore, they are taxed under general rules, with the exception to a few regulations specifically addressed to them (exemption from Article 7(1)(7) of the LTFA).

Cultural institutions are taxpayers under the terms specified in Article 3 of the LTFA, i.e., if they are owners, perpetual usufructuaries, or sole possessors of real estate. If the property is owned by the State Treasury or a local government unit, then the cultural institution is a taxpayer as a possessor (dependent or sole) of the property.

The subject of taxation are 1) land, 2) buildings, and 3) structures related to conducting business activities. Under the LTFA, a cultural institu-

[10] Act of 12 January 1991, consolidated text: Dz.U. of 2025, poz. 707, hereinafter: LTFA.

tion does not have a status of an entrepreneur or other entity conducting business activities. Article 3 of the LTFA refers, for the definition of an entrepreneur, to Article 3 of the Entrepreneurs' Law Act[11]. And, as previously indicated, the Cultural Activity Act clearly states that cultural activities are not considered economic activities under Article 3 of the Entrepreneurs' Law. Therefore, a cultural institution that is not a business entity will be subject to property tax on its land and buildings. In the case of structures, it would only be subject to property tax if it conduct business activity. The structures would also have to be used for this activity. Therefore, cultural institutions will generally be taxed on the land and buildings which they own. However, in exceptional cases, taxation will apply to structures.

In the case of land, for 2025, the LTFA provides for the following taxable items and rates:

Lands:

a) related to conducting business activities – PLN 1.38/1 m² of land surface,
b) under standing surface waters or flowing surface waters of lakes and artificial reservoirs – PLN 6.84/1 ha of land surface,
c) other land, including land occupied for paid statutory public benefit activities by public benefit organizations – PLN 0.73/1 m² of land surface,
d) undeveloped land within a revitalization area and located in areas for which the local zoning plan envisages residential, commercial, or mixed-use development covering exclusively these types of development, if a period of 4 years has elapsed since the date of entry into force of the local zoning plan for this land, and during that time construction was not completed in accordance with the provisions of the Building Law – PLN 4.51/1 m² of land surface.

As the above indicates, land owned or held by cultural institutions can only be taxed as "other, including land used for paid statutory public benefit activities by public benefit organizations". No other category fits.

[11] Act of 6 March 2018, Dz.U. of 2004 r., poz. 236 with subsequent amendments.

Consequently, they will be subject to a rate of PLN 0.73/m² of land area. This is not the highest land tax rate. It is approximately twice as low as the rate for land used for business purposes.

In case of buildings, in 2025, the LTFA provides for the following taxable areas and their rates:

a) residential – PLN 1.19/m² of usable area,
b) related to business activity – PLN 34/m² of usable area,
c) used for business activity involving the trade in certified seed – PLN 15.92/m² of usable area,
d) related to the provision of health services within the meaning of the regulations on medical activity, occupied by entities providing these services – PLN 6.95/m² of usable area,
e) other, including those used for paid statutory public benefit activities by public benefit organizations – PLN 11.48/m² of usable area.

It follows from the above that cultural institution buildings will be taxed at the rate for "other, including those occupied for paid statutory public benefit activities by public benefit organizations". This rate will be PLN 11.48/m² (in 2025). It should be noted that this is a much lower rate than the rate for buildings related to business activities (PLN 34/1 m^2).

It is worth mentioning that the LTFA provides for maximum allowable rates. These are indexed annually, meaning their amounts vary each year. The municipal council may adopt a lower rate for a given year for a given statutory category of land or buildings. It may also differentiate rates – identifying additional categories of land or buildings within these statutory categories and adopting a separate rate for them, lower than the statutory rate. By differentiating rates, the municipal council could establish rates for cultural institutions. The literature on the subject has expressed the view that differentiating rates based on subjective criteria is allowed[12]. It seems, however, that in order to maintain equal conditions of competition, the differentiation of rates should be objective (intended for cultural activities) and not subjective.

[12] R. Dowgier, L. Etel, G. Liszewski, B. Pahl, *Podatki i opłaty lokalne. Komentarz*, LEX/el. 2021, *point 3 of the commentary to Article 5*.

Another problem with property tax rates arises when a cultural institution conducts both cultural and commercial activities on a given piece of land or in a given building. As indicated in the above, cultural institutions may conduct such activities incidentally, and it can be expected that their statutes include the possibility of conducting commercial activities, so that they can utilize this option if this is necessary. The provisions of the LTFA do not provide an answer as to which rates would be appropriate in such a case: for commercial activities or "other"?

The only provision of the LTFA that regulates these matters is Article 6(3) which states that "if an event occurs during the tax year affecting the tax rate in that year, in particular a change in the use of the subject of taxation or part thereof, the tax shall be reduced or increased, starting from the first day of the month following the month in which the event occurred". As can be seen, this regulation is not adapted to situations in which the change of the purpose of the tax object is of a short-term nature, as well as to situations in which such changes would be frequent.

If a cultural institution occasionally earns income from renting out premises or objects, for example, once a month, then, under Article 6(3) of the LTFA, the rates applicable to business activities would apply throughout the entire period. On the other hand, if a cultural institution earns income from renting out premises on an irregular basis, there would be permanent problems determining the appropriate rate for a given month.

Of course, it is important to remember that the characteristics of a business activity are its organized and continuous nature. Therefore, not all non-cultural activities will constitute business activities. Occasional and irregular side activities would not meet these characteristics.

The LTFA does not provide many exemptions for cultural institutions. There is only one exemption for land and buildings owned by registered museums (Article 7(1)(7)), justified by the importance and quality of the museums' collections[13]. Municipal councils may establish objective exemptions, including those for cultural activities.

[13] P. Borszowski, K. Stelmaszczyk, *Podatki i opłaty lokalne. Podatek rolny. Podatek leśny. Komentarz*, WK 2016, *Point 19 of the commentary to Article 7 of Local Taxes and Fees Act*.

3. Taxation of cultural institutions of corporate income tax

Pursuant to Article 17(1)(4) of the Corporate Income Tax Act[14], the income of cultural institutions benefits from the objective exemption: income of taxpayers, subject to paragraph 1c, whose statutory purpose is scientific, scientific-technical, educational activities, including those involving the education of students, cultural activities, activities in the field of physical culture and sports, environmental protection, supporting social initiatives for the construction of roads and telecommunications networks in rural areas and supplying rural areas with water, charity, health care and social assistance, vocational and social rehabilitation of disabled persons and religious worship – in the part allocated for these purposes.

4. Taxation of cultural institutions of tax on goods and services

Under the Tax on Goods and Services Act[15] cultural institutions may be VAT payers if they conduct business activities as defined in the TGSA. Therefore, it should be noted that their legal status in this regard is different than under the LTFA, where they did not conduct business activities. This rule applies even though according to the Cultural Activity Act, cultural activities do not constitute business activities within the meaning of Article 3 of the Entrepreneurs' Law Act. What matters is whether they constitute business activities within the meaning of Article 15(1), read in conjunction with Article 15(2) of the TGSA[16].

The TGSA equates economic activity primarily with paid activity as a producer, trader, or service provider. A cultural institution could be considered a producer because it creates a new work – a cultural event.

[14] Act of 15 February 1992, consolidated text: Dz.U. z 2025, poz. 278 with subsequent amendments.

[15] Act of 11 March 2004, consolidated text: Dz.U. 2025, poz. 775, hereinafter: TGSA.

[16] W. Pietrasiewicz, M. Majczyna, *Prewspółczynnik VAT w instytucjach kultury – czy ograniczanie prawa do odliczenia podatku naliczonego jest uzasadnione?*, „Przegląd Podatkowy" 2020, No 12, p. 46.

To this end, it orders costumes, develops a script, employs artists and staff, provides sound, lighting, set design, and so on. It could also be considered a service provider, as producing an event, such as a performance or concert is not this institution's core activity, but it is rather its subsequent replication. The TGSA stipulates that a cultural institution is treated as a service provider – in the case of selling tickets to cultural events.

The VAT applies only if activities such as the supply of goods and the provision of services are paid. In case of a cultural institution, this activity can primarily be the sale of tickets, which is considered as the provision of a service. This sale must be paid for in order to be subject to VAT.

According to the TGSA, admission to cultural events is taxed at an 8% VAT rate. It should be noted that this is not the highest rate allowed by law. The standard rate is 23%. Therefore, the legislator, by considering activities of cultural institutions as economic activities for VAT purposes, does not seem to treat them as typical profit-making activities.

It should be noted that the TGSA provides one significant exemption dedicated to cultural institutions. This exemption is set under Article 43(1)(33), which exempts cultural services provided by cultural institutions and the supply of goods closely related to these services. Services and supplies closely related to core services are those whose performance is only meaningful in conjunction with the main service. They do not have independent economic significance[17]. However, this exemption contains several limitations, the most important of which appears to be contained in paragraph 19. It states that the exemption does not apply to paid admission to events such as performances, concerts, shows, and events involving artistic and literary creation and performance, admission to and the lending of publications within the scope of services provided by libraries, archives, museums, and other culture-related services. Services related to films and recordings on any media are also not covered by the exemption.

Other restrictions include the fact that a cultural institution cannot generate regular profits from exempt activities, and if it does generate profits, it must allocate them to its statutory purposes (paragraph 18). Fur-

[17] A. Bartosiewicz, *VAT. Komentarz, wyd. XVIII*, WKP 2024, *Point 144 of the commentary to Article 43*.

thermore, the exemption does not apply to supplies of goods or services closely related to core services that are 1) not necessary to perform the core service covered by the exemption, or 2) whose primary purpose is to generate additional income for the taxpayer by performing these activities competitively with taxpayers not benefiting from such an exemption.

Considering this, it should be recognized that since a typical type of activity of a cultural institution is offering paid admission to cultural events, a significant portion of the paid activities of a cultural institution will not be eligible for the exemption.

This legal status of a cultural institution under VAT norms raises many problems in the practical application of the TGSA. Above all, it should be recalled that the status of a VAT payer does not only entail the obligation to collect and remit VAT due to the tax authority. It also gives a right to deduct input tax. Therefore, being a VAT payer can be beneficial for cultural institutions in certain situations. It gives a right to deduct VAT from purchase invoices related to the "production" of cultural events. The primary issue is an extent to which cultural institutions are entitled to deduct input VAT. As stated in Article 86 of the TGSA, the right to deduct is only available to the extent that the purchased goods or services are used for taxable activities. The question therefore arises: is the entire activity of a cultural institution considered an economic activity within the meaning of the TGSA?

According to the position expressed in administrative courts, paid activities are considered economic activities. Therefore, paid admission services to cultural events fall within the scope of the taxpayer's economic activity. This is true even if these admission services are provided as part of cultural activities and are intended to promote culture. If they are paid, they are considered as commercial activities under the VAT Act[18]. However, a problem arises when a cultural institution organizes free events. In such cases, it may attempt to demonstrate that these events are directly related to its economic activity, for example, they serve to promote the taxpayer by increasing an attendance at paid cultural events. For example,

[18] Judgement of Voivodeship Administrative Court in Warsaw of 24 October 2018, III SA/Wa 178/18, Central Base of Administrative Courts Judgements (CBOSA).

the court deemed that activities involving the provision of free invitations to representatives of the organizer and sponsors to theatre premieres as part of paid, ticketed performances fell within the scope of an economic activity. According to the court, these activities are related to the taxpayer's economic activity[19].

However, it is problematic to draw the line between unpaid events that are unrelated to the taxpayer's business activity and those that are. For example, a museum organized a scientific conference with free admission. In its judgment of 25 July 2019, I FSK 822/17, the Supreme Administrative Court did not consider this activity to be related to business activity. According to the court, this conference was a separate cultural event, unrelated to any ticketed event. This point of view may raise doubts, as even a free and "standalone" cultural event appears to be related – even indirectly – to the taxpayer's business activity. It also promotes it, increases public interest in the topics researched by the taxpayer, and may translate into increased visitor numbers.

It seems that since the primary purpose of a cultural institution is cultural activity, and a specific nature of a particular cultural institution is that its primary activity is the sale of tickets to cultural events, then the entire activity of that institution could just as easily be considered related, directly or indirectly, to business activity.

The obligation to apply a pre-coefficient and to exclude or limit the possibility of deducting taxable items in the event of using them for unpaid activities introduces an artificial division of the taxpayer's (cultural) activity into "statutory" (identified with unpaid) and economic (identified only with paid activities).

5. Conclusions

In summary, the legal status of cultural institutions under different taxes varies. In case of property tax, cultural institutions are taxpayers of this

[19] Judgment of Voivodeship Administrative Court in Białystok of 16 January 2018, I SA/Bk 1286/17, (CBOSA).

tax, who's not conducting business activity, and they are taxed at a lower rate than the maximum. The regulations of the LTFA do not provide specific taxation rules for cultural institutions. They benefit from general legal solutions.

In the context of corporate income tax, the legislator recognizes the specificity of cultural institutions, providing for an exemption for the portion of their income allocated to cultural activities.

Under the tax on goods and services, cultural institutions may be taxpayers of this tax, but only if they conduct business activities within the meaning of the TGSA and, as part of that activity, perform taxable activities. Therefore, they do not have a uniform and unchanging status, unlike other entities that may conduct diverse activities. It is worth noting that under Polish tax law an entity conducting one activity may fall under a different legal status under each tax. Polish tax law does not recognize the status of a "general" taxpayer, but rather it considers this status individually for each tax.

One might ask whether the legislator recognizes the specific characteristics of cultural institutions' cultural activities and their positive social impact. An analysis of individual statutes indicates that they do. Cultural institutions generally benefit from a lower tax rate than the maximum rates prescribed for typical profit-making economic activities. Under the TGSA, they also benefit from a special exemption dedicated to them, which unfortunately contains certain exclusions and does not cover the most important activity from the perspective of a cultural institution: selling tickets to cultural events.

However, one might also wonder whether taxing the activities of cultural institutions is rational and what possible considerations might justify it. First and foremost, it can be noted that taxes paid by a cultural institution are taxes paid by the state "to itself" when cultural institutions are subsidized from public funds. Therefore, eliminating taxation of these institutions would be rational insofar as it would avoid unnecessary financial flows within the public finance sector. On the other hand, it should be remembered that the public finance sector is not homogeneous, and both the State Treasury and local government units are separate legal entities.

Each has its own assets, incomes, and expenses, hence, for example, property tax paid by a state cultural institution to a municipality contributes to that municipality's budget. Therefore, this is not indifferent from the perspective of the financial resources of individual local government units and determines their ability to carry out public tasks.

Another point that could be considered against an exemption is a protection of competition. In modern society, private competition is increasingly entering sectors previously dominated by public institutions. Any tax exemption should, therefore, be objective rather than subjective in nature, and should cover cultural activities regardless of the entity conducting them.

While the taxation of cultural institutions with property tax or income tax does not pose many legal issues related to the application of these regulations, the situation is different under TGSA. The taxation of cultural institutions with VAT poses many issues related to determining the nature of these institutions' activities for VAT purposes. This finding is important because the right to deduct VAT is limited only to goods and services used to perform taxable activities. Numerous interpretation issues arise if a cultural institution's activities include both paid and unpaid activities, then determining the extent to which goods and services acquired by the cultural institution were used for taxable and unpaid activities.

Therefore, one may wonder whether imposing VAT on cultural institutions is rational in a situation in which, on the one hand, the state establishes cultural institutions and subsidizes their activities to ensure public access to cultural goods, and on the other hand, it taxes tickets to cultural events with VAT, thereby reducing their availability to the public. The very application of this act raises numerous practical problems.

It is worth mentioning that under the VAT Directive[20], it is possible to apply a reduced VAT rate (which Poland does) but also to exempt, with a right to deduct, an admission to cultural events (Annex III, point 7). Furthermore, under Article 132(1)(n) of the Directive, the EU Member State may exempt from VAT the supply of certain cultural services, as

[20] Directive 2006/112 of the Council of 28 November 2006, EU Official Journal of 11 December 2006, L 2006, No 347 p. 1.

well as the supply of goods closely related thereto, by bodies governed by public law or other cultural institutions recognized by the Member State concerned. Poland has done int in the previously mentioned Article 43(1)(33) of the TGSA.

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