

Dz.U.2016.1864

Warsaw, 18 November 2016
Item 1864

**REGULATION
OF THE COUNCIL OF MINISTERS**

of 3 October, 2016

on the Classification of Fixed Assets (KŚT 2016)

Pursuant to Article 40 (2) of the Law of 29 June 1995 on Public Statistics (JL of 2016, item 1068) the following is hereby ordained:

§ 1. The Classification of Fixed Assets (KŚT), hereinafter referred to as KŚT 2016, set out in the Annex to the Regulation, is introduced for use.

§ 2. Regulation of the Council of Ministers of 10 December 2010 on the Classification of Fixed Assets (JL item 1622) shall apply until 31 December 2017:

- 1) in tax matters referred to in the Personal Income Tax Act of 26 July 1991 (JL of 2012, item 361, as amended¹) and Corporate Income Tax Act of 15 February 1992 (JL of 2014, item 851, as amended²);
- 2) in matters of records and reports provided for by the Act of 29 September 1994 on Accounting (JL of 2016, item 1047);
- 3) in matters concerning the transmission of data used for statistical purposes, as provided for in the Act of 29 June 1995 on Public Statistics;
- 4) in other cases, simultaneously with KŚT 2016.

§ 3. Regulation of the Council of Ministers of 10 December 2010 on the Classification of Fixed Assets is hereby repealed.

§ 4. The regulation shall become effective on 1 January 2017.

¹ Amendments to the consolidated text of the Act were published in JL of 2012, item 362, 596, 769, 1278, 1342, 1448, 1529 1540, JL of 2013, item 888, 1027, 1036, 1287, 1304, 1387,1717, JL of 2014, item 223, 312, 567, 598, 773, 915, 1052, 1215, 1328, 1563,1644, 1662, 1863, JL 2015, item 73, 211, 251, 478, 693, 699, 860, 933, 978, 1197, 1217, 1259, 1296, 1321, 1322, 1333, 1569, 1595,1607, 1688, 1767, 1784, 1844, 1893, 1925, 1932, 1992, 2299 and JL of 2016, item 188, 195, 615, 780, 823, 929, 1010, 1206, 1550.

² Amendments to the consolidated text of the Act were published in JL of 2014, item 915, 1138, 1146, 1215, 1328, 1457, 1563, 1662, JL of 2015, item 73, 211, 933, 978, 1166, 1197, 1259, 1296, 1348, 1595, 1688, 1767, 1844, 1932 and JL of 2016, item 68, 615,780, 996, 1206, 1454, 1550.