

Public revenues from gambling activities in Poland

- legal and financial aspects

The doctoral dissertation draws attention to the issue of public revenues from gambling activities in Poland. The main research objective is to assess the effectiveness of legal solutions in terms of charging gambling games with levies under the public law.

In this dissertation, a few basic research problems have been identified, boiling down to answers to four basic questions:

1. Does the model of obtaining public revenues from gambling activities adopted by the Polish legislator differ from those adopted in other legal systems and to what extent?
2. How have the dynamic changes in legal regulations in recent years influenced the amount of public revenues from gambling and what is the scale of public revenues on this account?
3. Are the legal and financial measures of the State in terms of disposal of public revenues from gambling activities optimal?
4. Do the legal conditions and the structure of public income from gambling identified in the Polish legal system create an optimal mechanism for the State's participation in the income from gambling?

In the first chapter, reference is made to the terms of defining the subject of gambling activities. There were discussions about the historical context of gambling and the sociological determinants of gambling.

In the second chapter the doctoral candidate elaborates on the difficulties choosing the best legislative solution for the organization of gambling and taxation of games.

In the third chapter the doctoral candidate analyses the determinants of gambling tax resulting from the act: the group of taxpayers of gambling tax, tax bases and tax rates.

The fourth chapter is devoted to the issues of non-tax budget revenues from gambling: fees, surcharges and fines.

Chapter five discusses the gambling grey market as a consequence of defective regulation of the legal gambling market.

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The research carried out as part of this thesis shows that gambling revenue has traditionally been a concern for authorities seeking to raise public revenues. The research material collected in the dissertation allowed for the formulation of significant conclusions related to the topic of the work and research goals. In particular, in the final conclusions it is emphasized that the public revenues obtained from gambling are not shaped according to the principle of a simple relationship between the regulations on the organization of gambling and the regulations on public levies.

The author hopes that the presented considerations and formulated conclusions *de lege lata* and *de lege ferenda* may be useful material in further scientific research.

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