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Summary of doctoral thesis entitled ”Excise duty as a specific source of state revenues”

Irrespective of the predominance of views on the nature of socio-economic systems in different countries, the role of the state has been particularly important since around 1960 and, as a result, public expenditure accounts for a significant share of gross domestic product. The experience of the last few years, resulting from the economic crisis, as well as the challenges of civilisation point to the important role of the state. Civilisational challenges are related, among others, to the ageing of European societies, concern public space, global public goods and the new knowledge-based economy. This relates to the need to ensure adequate public funds to cover particular spending objectives.

The paper attempts to assess the excise tax as an efficient and sustainable source of public income. Based on the analysis of the literature and experiences resulting from the accession of post-socialist countries to the European Union, the following characteristics of excise tax were distinguished: group-limited nature of the burden, relative ease of introducing changes in the level of rates, relatively weak perception of excise tax by the society, durability of excise tax in tax systems.

The characteristics of excise tax, and then the analysis of public excise tax revenues from the point of view of the specified characteristics, was aimed at examining whether they influence the guarantee of relatively high and relatively certain revenues to the state budget.

The aim of the study and hypotheses were formulated as follows:

**Aim of the study:** The aim of the paper is to assess excise tax as an efficient and sustainable source of public income from the point of view of the distinguishing features of this tax and to answer the question about the existence of practical limits of excise tax.

**Main hypothesis:**

Characteristic features of the excise tax provide a large guarantee of receipt of funds to the state budget.

**Ancillary hypothesis:**

There is an immediate and delayed relationship between changes in excise tax rates and state budget revenues.

The paper presents a comparative analysis of general government revenues from excise tax in post-socialist countries. The comparative analysis includes in particular a comparison of the share of total excise revenues in GDP, the dynamics of total revenues and revenues from major excise goods in the longer term, a list of products subject to excise duty in the years 1995-2012 for each country, an analysis of the structure of public revenues from excise duty in post-socialist countries according to the national approach and ESA methodology. Using descriptive statistics and statistical interference, the diversity of the group of post-socialist countries in particular years was examined from the point of view of revenues obtained from excise tax sources: from energy taxes, from energy products used for transport purposes (transport fuel taxes), from tobacco and alcohol products. General government revenues from excise duties in post-socialist countries are presented in the context of expenditure on specific purposes, in particular: health and education expenditure. An analysis is presented for Poland of changes in the amount of state budget revenues from excise duty on the main excise products - motor fuels, alcohol, cigarettes in various years due to changes in excise duty rates. In addition, excise tax receipts in Poland are presented against the background of income from other tax sources, in particular personal income tax. For Poland, the Laffer curves for excise revenue from motor gasoline, diesel, ethyl alcohol, cigarettes were estimated and information on the grey economy in these areas was presented.

The aim of the study was carried out based on literature analysis of the subject, analysis of legal documents, analysis method and case study method. Moreover, descriptive statistics and statistical interference based on one-way analysis of variance were used.

In the light of the studies carried out in the paper, it was found that the characteristics of excise duty influence the guarantee of relatively stable and high public revenues. However, with regard to the attempt to answer the question about the existence of practical limits of excise duty taxation, no universal answer was found. The compilation of information concerning the obtained estimates of Laffer curves for Poland, the grey economy and the development of state budget revenues from excise duty in the last two years indicates difficulties in determining the practical limits of excise duty. This leads to the conclusion that activities in the field of excise policy should be continuous, considering various current conditions and socio-economic factors.

The information presented in the paper may contribute to the theory of excise duty taxation in post-socialist countries.