

Streszczenie rozprawy doktorskiej Mgr Bartłomieja Korniluka /j.angielski/ pt. „ *Concepts of taxation of the organization of games of chance on slot machines in Polish law in 2006-2009. Applications de lege lata i de lege ferenda.* ”

The doctoral dissertation presents issues related to the process of shaping and the construction itself of fiscal concepts formulated in the field of games of chance on slot machines in the years 2006-2009. The work consists of an introduction, eight chapters and conclusions.

In the course of the research, a thesis was made about the defectiveness of the adopted concepts of taxation of organizing games of chance on slot machines in Polish law in 2006-2009 and supplementary thesis regarding the huge (non-formal) impact of some entities of economic life on this process and the weakness of the state in this area. The considerations were based on non-reactive methods: historical-descriptive, formal-dogmatic and legal-comparative.

In the course of work, the author sets the framework for an acceptable fiscal policy for these services based on the axiology of negative effects and historical research. Then he confronts this theoretical model with the models actually forced, while describing the correctness of the way of shaping them. Two fiscal models are the subject of deliberations in this respect, the first based on the forced institution of parafiscal subsidies for slot machine games and the second based on the ban imposed on these games (but not notified and therefore ineffective under Directive 98/34/EC), where the legal literature has not undertaken any of these topics so far. In addition, an attempt was made to economically quantify the effects of deviations from the established pattern. Finally, the author summarizes the findings regarding the found distortions and thus verifies the thesis put forward in the introduction. The differences found have thus become the basis for the formulation of general conclusions indicating the defectiveness of the adopted taxation concepts for the organization of games of chance on slot machines in Polish law in the years 2006-2009. This defect stems from the fact that these concepts tried to violate the priority objectives of protection derived from the constitution, instead of just filling them in, where in addition the mere fact of their appearance was also rather a manifestation of attempts to change the structure of the gaming market in Poland. At the end, the author submitted his own proposals for details of the construction of a potential taxation model, starting from the work made in the course of his work, that in the scope of realizing protection objectives in the analyzed area only systems of positive regulation are rational from the constitutional point of view, and within them rational from the constitutional point of view are only fiscal regulations that are not violating such positive regulations.