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mgr Mateusz Lewandowski

**THE LEGAL ASPECTS OF TAXATION IN THE ENERGY SECTOR  
IN THE LIGHT OF ENERGY SECURITY, ENVIRONMENTAL PROTECTION  
AND SUSTAINABLE DEVELOPMENT**

**Summary**

This dissertation discusses the legal aspects of the legal aspects of taxation in the energy sector, which are analyzed through the prism of constitutional values (goals, principles) such as: energy security, environmental protection and sustainable development. To this end, the historical context of energy taxes in Polish legislation and EU law were presented, along with the classification of fiscal burdens imposed on the energy sector, the analysis of the underlying assumptions of public levies charged for the implementation of energy and environmental policy, as well as the determination of the legal aspects of establishing and applying tax law within the energy sector, with particular emphasis on the objectives of taxes imposed on the energy sector. An attempt was also made to determine what kind of tax-related public levies burden the energy sector in Poland and whether the set of such taxes constitutes an energy tax system. Due to the adopted methodology, the issues of taxing the extraction of natural resources were omitted in the dissertation.

The thesis is divided into sections: introduction, five main chapters, and conclusion. In each of them, a specific detailed research goal was implemented.

In the first chapter, the legal aspects of Poland's energy sector are explored. These legal and tax implications are discussed against the backdrop of basic energy concepts and an overview of the characteristics of the following subsectors: electricity, gas, heating, and fuel. The specificity of energy as a commodity, as well as the condition of individual subsectors, have had an impact on the construction of taxes imposed on the energy sector. In addition, discussing the characteristics of the energy sector made it possible to outline the research scope adopted in this study. This chapter was also to answer the question of the legal nature of constitutional values (goals,

principles) such as: energy security, environmental protection and sustainable development, and the need to take them into account in the process of drafting, adopting and applying tax law.

The second chapter reviews the historical context of energy taxation. An attempt was made to answer the three main research questions. First, which factors have influenced the formation of the energy tax system, including primarily environmental and energy taxes (the latter being a special category of environmental taxes). Second, how has Poland's energy tax system shaped over the years, starting from the interwar period, through the years 1944-1989, all the way until now. Lastly, considering Poland's accession to the European Union on 1 May 2004, it was necessary to analyze the historical process of energy taxation in the European Union (formerly the European Community) and the alignment of Polish and EU law with regard to these public levies. Answering the above questions will not only help determine which values (goals, principles) were associated with levies formed in the past, but also how the energy tax system may develop in the years to come.

In the third chapter, the goal was to classify fiscal burdens imposed on the energy sector. Given the doctrinal discrepancies existing in financial law regarding the significance of these burdens, the legal features of public levies had to be established, especially that Polish legislation often (incorrectly) uses the terms *tax* and *fee* interchangeably. It was therefore necessary to outline the dichotomies between these charges, on the basis of which environmental taxes, being a group that tends to generate largest budget revenues from public levies imposed on the energy sector, could be analyzed. It should be noted that the legal nature of environmental taxes raises a number of doctrinal controversies. Particular attention was drawn to energy taxes, which are a category of environmental taxes. The third chapter attempts to classify and assess energy tax models through the prism of the values (goals, principles) they are intended to serve. This enabled the isolation of taxes (often referred to as *fees*) subjected to further analysis, while the terminology brought up was crucial for carrying out a critical analysis of Poland's energy tax system.

The fourth chapter is devoted to the underlying assumptions, goals and legal forms of establishing taxes imposed on the energy sector. Asking about the legal aspects of tax law creation was necessary for the purpose of further analyzing the Polish tax system. This began with going over the content of the 'polluter pays principle', often associated with the construction of environmental taxes, including energy taxes. This chapter also defined the objectives of energy taxes. Given the international legislative experience, it was necessary to consider whether

achieving the fiscal objective – that is, to accumulate budget revenues - is the primary goal of these taxes. In addition, non-fiscal tax goals were also analyzed, with particular emphasis on energy security, environmental protection and sustainable development.

In the fifth chapter, the question is raised of whether the set of taxes imposed on the energy sector, seen through the prism of state-defined goals, constitutes a coherent energy tax system. To this end, the very concept of 'tax system' required clarification and only then could the construction of individual tax-related public levies be successfully analyzed. In line with the assumptions set out earlier, all public levies imposed on the energy sector, which are in fact taxes, were discussed. The names used by the tax legislator to refer to these charges were therefore irrelevant. The selected public levies had to be grouped by their construction. First, income tax imposed on energy entrepreneurs was discussed, followed by a review of taxes on energy products and taxes on heat. Subsequently, taxes on electricity, carbon dioxide emissions, and lastly, energy infrastructure were analyzed. Given the adopted research scope, the undertaken exploration of energy taxes did not go beyond the general legal construction of these public levies.