

**Streszczenie rozprawy doktorskiej Mgr Dariusza Szydelko /j.angielski/  
pt. : „Agricultural activity income as taxable amount. Theoretical legal  
study”.**

The aim of the dissertation is to develop new methods of determining the income of taxpayers carrying out agricultural activity that could become the taxable amount for income tax on agricultural activity.

The direct reason for undertaking the research was the decision of the Constitutional Court, file No. K58/07, obliging the legislator to introduce legislative changes that would enable stratification of rural inhabitants based on their income, and consequently also their financial capacity. The thesis formulated in this work says that the current agricultural tax, which was adopted in 1984, lags significantly behind the other regulations existing in our tax system and the market conditions, which have undergone dynamic changes, especially since Poland joined the structures of the European Union.

This dissertation consists of 8 chapters. Chapter 1 introduces the necessary terminology, including the definition of an agricultural holding and agricultural activity, and presents the Polish agricultural system resulting from the Constitution of the Republic of Poland and the law on the agricultural system, as well as statistical data on the Polish agricultural market.

Chapter 2 characterises the taxes imposed on agricultural producers, in particular agricultural tax, and special sections of agricultural production, taking into account quasi-agricultural income (e.g. agri-tourism or direct sale). The author also presents his own critical assessment of the current agricultural tax.

Chapter 3 addresses agricultural income, divided into agricultural income in the broad sense and in the strict sense. It also presents characteristics of an ideal tax on agricultural activity, based on selected literature.

In chapter 4 of this work, the author, seeking models for the new tax, conducted a comparative law analysis of tax systems (focusing, in particular, on the way of taxing agricultural activity) in selected countries of the EU, i.e. Germany, France, Belgium, Spain, Ireland, Hungary and the Czech Republic. Next, he proposed division of these countries into three groups: countries applying tax preferences to agricultural producers, countries applying limited tax preferences to agricultural producers, and countries not applying tax preferences to this group of taxpayers. Analysis of each of these countries included a general overview of the agricultural market based on EUROSTAT data, presentation of the general characteristics of a

given country's tax system, followed by the way or, most often, ways of calculating income tax on agricultural activity.

Chapter 5 presents analysis of a proposed reform of tax burdens on agricultural producers, i.e. draft bill on taxing income from agricultural activity dated 1 August 2012. It is hard to find a document that would address the issue of taxing agricultural production with an income tax in a more comprehensive and elaborate way. What is more, in contrast to the proposals appearing in the public domain, this bill was drawn up at the request of the Ministry of Agriculture and Rural Development, making it the only comprehensive, official position of the government on that matter.

In chapter 6, the author presented postulates *de lege ferenda* and proposed the optimal methods of calculating the income of agricultural producers based on the experiences of the countries examined, taking into account the Polish specificity.

Finally, in chapter 7, the proposed methods were confronted with the reality by conducting a study involving simulation of taxing 180 randomly selected agricultural holdings. The basis for calculations was the actual data on agricultural holdings available in the database of the Polish FADN. Chapter 8 summarises the discussion presented in the work.