

## **1. Summary**

This scholarly dissertation concerns fiscal offences and fiscal misdemeanours against the organisation of gambling. It analyses the gambling model in the context of the Fiscal Penal Code and the Gambling Act of 19 November 2009, with a view to assessing their effectiveness and determining whether the gambling model thus established in Poland meets the criteria and directions of state control in this respect and whether it is, above all, able to meet the requirements of penal policy.

The initial part of the paper discusses issues related to the notion of "gambling" in the context of the colloquial understanding of the word, as well as in terms of the analysis of its normative definitions functioning under the Gambling Act. The discussion of such notions as "gambling", "randomness" and "winning" is of great importance. The dissertation addresses issues connected with the literal and functional interpretation of these concepts and their evolution at the level of legal science and practice. The author pays attention to the description of features of e-gambling. The above issues have also been elaborated further with the analysis of gambling regulations existing in the European Union legislation. The paper also includes a discussion of gambling law in the legal system of Great Britain.

As a result of the findings made, the issue of analysis of statutory attributes of particular fiscal offences was also broadly considered, both from point of view of legal science and the case-law. Attention is drawn to the considerations regarding penalties, both penal and non-penal, as well as consequences of a concurrence of penalties in the criminal and administrative (administrative-penal) regime in the context of gambling activity.

Another important issue discussed in this research paper is the indication of penal measures provided for in the Fiscal Penal Code for illegal organisation of gambling games, with the indication of a catalogue of rules for the assessment of penalties, discussion of directives for the assessment of penalties and penal measures.

The entire dissertation has been crowned with a meticulous analysis of the research material showing gambling crime on the basis of court statistical data for the years 2010-2018 concerning persons tried in the first instance (district courts), as well as court statistical data for the years 2010-2018 concerning validly sentenced adults according to the types of offences and the sentence.

The analysis of the legal text and scientific achievements made in the study, as well as the analysis of court statistical data for the 2010-2018 period, provided an opportunity to address the issue of the effectiveness of the gambling model adopted in Poland in the context of the state's penal policy.