

Abstract

The dissertation is devoted to the analysis of the system of taxing agricultural activity with value added tax (VAT) in Poland. The starting point is an outline of VAT as an indirect tax of a general, neutral and multi-stage character, as well as the difficulties associated with its application in sectors of particular specificity, such as agriculture. EU law provides for a flat-rate scheme for farmers, intended to simplify administrative obligations and partially compensate input tax. However, the Polish implementation of this scheme, introduced at the time of accession, has proved to be burdened with legislative shortcomings and largely unadjusted to the needs of domestic agriculture.

The aim of the dissertation is to evaluate the existing model of taxing agricultural activity in Poland – both in the context of achieving the objectives of the EU flat-rate scheme and its compliance with EU law, as well as the structural characteristics of Polish agriculture. On this basis, proposals for new solutions have been formulated that should ensure tax neutrality, support investment and development, while at the same time simplifying the system, ensuring its certainty and fairness. The analysis focuses in particular on the functioning of the flat-rate VAT refund, its legal construction and practical consequences, as well as the alternative of taxation under the general VAT scheme.

The primary research method applied in the dissertation is the dogmatic-legal method, supplemented by historical-legal and comparative approaches. In addition, economic and social aspects of agricultural taxation have been taken into account. On this basis, the hypothetical-deductive and theoretical-legal methods have been employed, enabling the formulation of a proposal for an optimal model of VAT taxation of agricultural activity that meets the requirements of EU law, the principles of the tax system, and the specific nature of Polish agriculture.

The dissertation concludes that the current Polish system of VAT taxation of agricultural activity is inadequate to the sector's specificity and does not fully achieve its intended objectives. It is therefore necessary to design a new model that would guarantee VAT neutrality, promote investment and development, while remaining simple in application and consistent with EU law. In this context, a gradual implementation of full VAT taxation of agricultural activity may provide an effective alternative.