THE ENVIRONMENTAL TAXES AS THE SPECIFIC INSTRUMENTS OF FISCAL POLICY, AIMING AT THE ENVIRONMENTAL PROTECTION

SUMMARY

The author presents the role of environmental taxes as the specific instruments of fiscal policy, aiming at the environmental protection. A series of definitions of the environmental taxes has been presented, with special attention paid to the difficulties with developing a single definition. Such task requires determination, inter alia, whether the ecological function is fundamental and does these taxes should generate revenues for environmental protection purposes and other goals. Selected parts of the structure of corporate income tax and excise duties, related with the protection of the environment, has been characterised. The processes relating to the implementation of the ecological tax in Poland has been also described.

Translated by Sławomir Zarębski