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Titolo	The Taxation of Energy-Sector Assets: Polish Tax Legislation on the Eve of Energy Transformation // by Wojciech Morawski, Adam Kany
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Descrizione fisica	1 online resource (111 pages)
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Disciplina	333.79
Soggetti	Power resources Business enterprises - Taxation Business tax - Law and legislation Taxation Fiscal policy Law Natural Resource and Energy Economics Business Taxation and Tax Law Taxation Policy
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Nota di bibliografia	Includes bibliographical references.
Nota di contenuto	Coal - Poland's "black gold" (yesterday) or problem (today) -- Property taxation in Poland -- main legal problems -- Taxation of assets used for extraction of energy resources -- Taxation of specific asset used for the transportation and storage of energy resources -- Taxation of onshore architectural objects used to generate energy -- current legal regime -- Taxation of wind power plants -- Taxation of land related to energy production -- Offshore wind farms - special rules on taxation of specific assets -- Taxation of asset used for energy storage -- Electric transmission lines and equipment -- history of unexpected changes of law and unstable approach of the courts -- Allocation of tax revenue between State and local government units -- Are the traditional and renewable sources of energy equally treated by the legislator?
Sommario/riassunto	This book answers the question: is Polish property tax legislation ready

for the upcoming energy transformation? In Poland, real estate tax (property tax) is a material cost for property owners in energy because of the high value assets used by the sector. At the same time, unclear provisions of Polish tax law and variable jurisprudence can make it challenging for entrepreneurs to predict their tax bills. The current provisions of Polish tax law are often not well adjusted to the reality of modern economy, particularly in the case of assets used in the renewable energy sector. The book describes the problems that face taxpayers, tax authorities, and the administrative courts trying to apply current real estate tax provisions to renewable energy assets. The authors also examine the question of whether Polish legislators treat traditional and renewable sources of energy fairly. The readers of this book will be practitioners and researchers who are interested in issues of renewable energy taxation.

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