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## Monetary Public Levies in Poland and Ukraine: the Comparative Analysis\*

The aim of this paper is a comparative analysis of the legal regulations that established public tributes in Poland and Ukraine, the doctrine of tax and public law, and an attempt to define the concept of public tributes. This study aimed to examine the legislator's approach, in particular on the grounds of the Constitution, to the issue related to public tributes. Determining the difficulties and growth of public levies in Poland and Ukraine was especially crucial. The analyses conducted for this study should support the idea that a systemic definition of public tributes is needed.

**KEYWORDS:** public levy, „державні збори”, Poland, Ukraine, taxes, fees, public finance

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\* The publication covers the legal status as of March 01, 2024.

# 1 | Introduction

The existence of public tributes is closely linked to the creation of states. It is difficult to determine the specific time of the emergence of tributes; one can only conjecture about the sustained process that led to the existence of public tributes of a monetary nature in their present form. It is explicitly accepted in literature that:

The tribute power is a category belonging to the internal sovereignty of the State and, in particular, is connected with territorial and personal sovereignty and implies, in principle, the unlimited possibility of the state to impose public tribute, primarily for fiscal purposes, on entities located on the territory of the state or otherwise connected with it<sup>[1]</sup>.

An effective and efficient financial system is essential for the functioning of any state, especially a democratic one. In order for public authorities to perform their functions, they must have adequate financial resources, the amount of which is determined by the relevant legislation. Extensive administrative systems have required a move towards mandatory payments to develop the state and maintain the administrative apparatus itself. Historically<sup>[2]</sup>, most states abandoned the ad hoc system of imposing fiscal burdens on citizens, turning them into a permanent burden, which led to the emergence of public tributes as we know them today<sup>[3]</sup>. The most important category of sources of state revenue is, therefore, public tributes of a monetary nature<sup>[4]</sup>.

It should be noted that from the point of view of financial law, different forms of public tribute have their own characteristics and forms. Taxes, fees, contributions, and administrative fines represent different categories of public tributes. Looking at the development of public tributes (within

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<sup>1</sup> Agnieszka Bień-Kacała, *Zasada władztwa daninowego w Konstytucji RP z 1997 r.* (Toruń: Dom Organizatora TNOiK, 2005), 31.

<sup>2</sup> Stanisław Owsiak, „Z historii daniny publicznej i podatku” *Zeszyty Naukowe. Akademia Ekonomiczna w Krakowie*, No. 542 (2000): 5-15. <https://docplayer.pl/5324804-Z-historii-daniny-publicznej-i-podatku.html>.

<sup>3</sup> More: Sylwester Bogacki, „Ewolucja danin publicznych a zasada sprawiedliwości podatkowej” *International Journal of Legal Studies*, 7 (2020): 249-274. <http://cejsh.icm.edu.pl/cejsh/element/bwmeta1.element.ceon.element-541aa261-1e-85-3960-b4d7-4b78e987fc80/c/pdf-01.3001.0014.3119.pdf>.

<sup>4</sup> Bień-Kacała, *Zasada władztwa daninowego w Konstytucji RP z 1997 r.*, 138-139.

the category of taxes) through a historical prism, it is clear that the functioning of tributes depended on the developmental direction chosen by the state. A great example is continental Europe. It emphasised direct taxes as one of the key categories of tributes in its system, which resulted in the impossibility of hiding the objects of taxation. On the contrary, indirect taxes were primarily formed in the societies of Northern and Southern Americas, historically known as the New World, as a result of the substantial amount of undeveloped territory and the subpar level of economic growth. Based on the current conditions of the economic development of countries, the category of direct taxes is the basis for the functioning of developed countries with a market economy<sup>[5]</sup>. The main advantages of direct taxes are that they do not affect the price and demand (both consumer and competitive), which allows the economy to develop to a large extent and gives the state the opportunity to solve the problem of (tax) equity through progressive rates.

It is therefore worth noting that the existence of the tribute authority is closely linked to the state sovereignty. Those who are obliged to pay public tributes are everyone (who have been obliged to do so by law), and the beneficiary is the state or its subsidiaries (i.e., broadly understood, public-sector entities). The institution of public tributes is very important both from the point of view of the state as a whole and from the point of view of the entity itself, which is burdened with this obligation.

This paper compares the systemic solutions adopted in Poland and Ukraine. These neighbouring Central European countries were chosen because they share common turning points in their history and their systemic transformation was directly linked to the collapse of the Soviet Union. We limited our comparison to basic monetary public tributes such as taxes and fees and omitted the detailed issues of insurance contributions (social and health) and administrative fines. The dogmatic method used is limited to the analysis of constitutional and statutory acts, which allows us to identify not only the main similarities but also the differences between the systems existing in these countries.

Analysing particular legal acts, as well as the literature on the subject, one may come to the conclusion that public tributes should be included in the normative category due to the various ways in which the Polish legislature uses this notion. In observing the Polish tax doctrine, it should be

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<sup>5</sup> More: Viktor Melnyk, H. Peniakova. „Mekhanizm priamoho opodatkuvannia u finansovii teorii” *Finansy Ukrainy*, 5 (2009): 66-77.

noted that public tributes, as an aggregate category, can also be classified as public law institutions due to the characteristic features of a given group constituting the notion of public tributes. In our opinion, public tributes can be broadly understood as important universal instruments of the state apparatus for achieving its various goals.

For the sake of completeness, it should be noted that tributes count as public revenue because the entity that sets and collects them is the public authority. It should also be emphasised that given our monetary economy, the fulfilment of this benefit takes place in the form of money. When characterising public tributes, it can be clearly stated that they are generally prospective and non-refundable in nature (perhaps with the exception of the administrative levy, where its equivalence and insurance premiums). Although public tributes are the main sources of public revenue, the Polish legislature still chose to merely enumerate this category instead of defining it. Bartosz Gryziak noted that nowadays, in the conditions of mass treasury, an effective tax system is largely based on the so-called tax morale, which leads to correct, voluntary fulfilment of the obligation<sup>[6]</sup>. It is difficult to disagree with the position that a key factor shaping tax morale is the creation and consolidation of faith in the fairness of the functioning fiscal system<sup>[7]</sup>. It is commonly accepted that:

[...] The historically formed system of sources of financial law is based on the conviction that the principles of public finance should be normalised in the constitution of the state, while the legal and financial powers and obligations and the procedure for their implementation must be normalised in acts originating from the parliament (in laws)<sup>[8]</sup>.

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<sup>6</sup> Bartosz Gryziak, „Is it only taxes and fees? On the chargeability of public tributes. Legal and comparative analysis” *Doradztwo Podatkowe – Bulletin of the Institute of Tax Studies*, No. 5 (2021): 26. <https://isp-modzelewski.pl/wp-content/uploads/2021/06/Czy-tylko-podatki-i-oplaty.pdf>.

<sup>7</sup> Bartosz Gryziak, „Tax contracts in the state of law – the draft of the new Tax Ordinance against the background of the Italian experience. Mass Treasury” *Doradztwo Podatkowe – Bulletin of the Institute of Tax Studies*, No. 6 (2019): 6-7. <https://isp-modzelewski.pl/wp-content/uploads/2019/07/Umowy-podatkowe-w-pa%C5%84stwie-prawa-%E2%80%93-projekt-nowej-Ordynacji-podatkowej-nadle-do%C5%9Bwiadcze%C5%84-w%C5%82oskich-cz.-1.-Skarbowo%C5%9B%C4%87-masowa.pdf>.

<sup>8</sup> Cezary Kosikowski, *Prawo finansowe: część ogólna* (Warsaw: Dom wydawniczy ABC, 2003), 110.

## 2 | Public levies in the Polish and Ukrainian Constitutions

The nature of the problem of collecting public tributes in Poland is demonstrated by the fact that the aforementioned issue has been regulated at the constitutional level. Article 217 of the Constitution of the Republic of Poland<sup>[9]</sup> introduces the principles of levying public tributes (including taxes). Pursuant to the aforementioned provisions, „the imposition of taxes, as well as other public imposts, the specification of those subject to the tax and the rates of taxation, as well as the principles for granting tax reliefs and remissions, along with categories of taxpayers exempt from taxation, shall be by means of statute”. (It should be noted that the concept of public contributions is not commonly found in the language of laws.) At the statutory level, the notion of public tributes was introduced, for example, in the Environmental Protection Law.<sup>[10]</sup> Article 272 of the aforementioned law defines the financial and legal means of environmental protection as: (1) a fee for the use of the environment; (2) an administrative fine; and (3) differentiated rates of taxes and other public tributes serving the purposes of environmental protection. In this respect, the law seems to separate the environmental user fee from other public tributes related to environmental protection.

A similar use of the notion of public tributes is found in Article 63(2) of the Law on the Nationwide Referendum<sup>[11]</sup>. It states that a referendum initiated by citizens may not concern: (1) expenditures and revenues, in particular, taxes and other public tributes; (2) state defence; and (3) amnesty. The aforementioned law distinguishes taxes from other public tributes, although taxes also constitute a group of public tributes.

It should be noted that the concept of public tributes by the Ukrainian legislature will be understood as *державні збори*. The Constitution of Ukraine<sup>[12]</sup> does not explicitly use the concept of public tributes; however,

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<sup>9</sup> Constitution of the Republic of Poland of 2 April 1997 (Journal of Laws No. 78, item 483, as amended), hereinafter, the Constitution of the Republic of Poland.

<sup>10</sup> Act of 27 April 2001. Environmental Protection Law (i.e., Journal of Laws 2021, item 1973, as amended).

<sup>11</sup> Act of 14 March 2003 on the nationwide referendum (i.e., Journal of Laws of 2020, item 851).

<sup>12</sup> Verkhovna Rada of Ukraine, *Constitution of Ukraine*, <https://zakon.rada.gov.ua/laws/show/254%D0%BA/96-%D0%B2%D1%80#Text> [accessed: 28.06.1996].

the country has regulations on taxes and fees. Article 92 of such Constitution explicitly states that only the laws of Ukraine establish: (1) the state budget and budgetary system; the taxation system, taxes and fees; the rules for the formation and functioning of the financial, money, credit and investment market; the status of the national currency and of foreign currencies in the territory of Ukraine; the procedure for incurring and repaying internal and foreign state debts; and the procedure for issuing and trading state securities and their types and forms. On the other hand, according to Article 74 of the Constitution, a referendum is not allowed for draft laws on taxes, budgets and amnesty. Thus, the concept of public tributes does not appear in Ukraine's Constitution, but taxes and fees are distinguished. The introduction of constitutional requirements related to the introduction of tribute legislation means that it will always be the legislature that decides on the nature and amount of the public burden to be introduced.

### 3 | Public tributes in legal literature

It should be noted that the concept of public tributes, as a collective category, is not used in the Ukrainian legal order. At the outset, it is worth noting that no classical definition of public tributes can be found in Ukrainian literature. Looking at the notion of public tributes from the perspective of linguistic interpretation, it must be noted that this notion does not have a Ukrainian translation, unlike in Poland, where the notion of public tributes has existed in Polish legislation and literature for many years. Trying to translate the concept of public tributes into Ukrainian, we come to the conclusion that it can be proposed as the concept of *державні збори* (eng. *public levies*). Therefore, it can be unambiguously concluded that the term *public levies* that is used in the Constitution of the Republic of Poland or in its Law on Public Finance embraces the concept of the legislature providing the categories of levies covered by the term, in contrast to Ukrainian legislation, under which the term *державні збори* is used to cover all possible budget revenues without distinguishing such an important group as public levies. Thus, it is crucial to conduct a detailed analysis to determine the individual parts of the general concept of public tributes in Ukrainian legislation. The starting point will be the provisions of The Budget Code

of Ukraine (BCU)<sup>[13]</sup>, particularly of Article 2, paragraph 1, item 23 of the code, which defines budget revenues as tax, non-tax and other non-refundable revenues, the collection of which is provided for by the legislation of Ukraine (together with transfers, fees for the provision of administrative services and revenues of budget institutions). Another important element of the BCU is its Article 9, which classifies budget revenues as follows:

1. tax revenues (receipts; defined by Ukrainian tax law as state taxes and fees as well as local taxes and fees);
2. non-tax revenues (receipts; property and business income, administrative fees and charges, income from non-commercial economic activities, revenues of budgetary institutions and other non-tax revenues);
3. capital gains; and
4. transfers (funds received from other public authorities, the authorities of the Autonomous Republic of Crimea, local authorities, other states and international organisations on a non-refundable and irrevocable basis).

From the above-mentioned categories it follows that *державні збори* is a collection of all state revenue receipts, in contrast to the Polish concept of *public tributes*, within which the legislature has, in a sense, standardised those groups that will be included in the category of tributes. This leads to the conclusion that the Ukrainian constitution-maker did not introduce this terminology at the constitutional level, but instead left it to the ordinary legislator. Therefore, a comparative study is crucial for a successful approach to this problem. The key to such analysis will be Article 5(2)(1) of the Law on Public Finance of Poland, under which the legislature enumerated the classes of public tributes as taxes; contributions; fees; payments from profits of state enterprises, one-person companies of the State Treasury and state banks; and other monetary benefits that must be paid for the benefit of the state, local government units, state purpose funds and other units of the public finance sector, as stipulated by separate laws<sup>[14]</sup>.

<sup>13</sup> Verkhovna Rada of Ukraine, *Budget Code of Ukraine*. <https://zakon.rada.gov.ua/laws/show/2456-17#Text> [accessed: 08.07.2010].

<sup>14</sup> Act of 27 August 2009 on public finance (i.e., Journal of Laws 2022, item 1634, as amended).

Bogumił Brzezinski defined the types of public tributes for the Polish legal order as follows:

Historically, three basic forms of public tributes have developed: personal tributes, in-kind tributes and monetary tributes. The latter appeared the latest; however, due to their usefulness, they are the most widespread nowadays. Among monetary contributions, taxes are the most important, followed by fees and surcharges<sup>[15]</sup>.

Translating this into the Ukrainian legal order, one can agree with Brzezinski that among the categories of *державні збори*, monetary tributes have historically been the most widespread in Ukraine. It is worth noting that the Ukrainian legislature devoted its attention to individual taxes, fees and other categories of *державні збори* and omitted the collective concept of *public tributes*. When analysing the Polish definition of public tributes in literature, it is worth distinguishing the word *public*, with which the legislator emphasised the public-legal character of tributes. In this respect, it is worth highlighting the view of D. Antony that it is important to identify the features of public tributes, including *de lege lata* conclusions as well as *de lege ferenda* conclusions, to build a completely different doctrinal concept<sup>[16]</sup>. Thus, it is crucial to identify the individual elements that make up the general concept of public tributes. Despite the fact that these aspects are explicitly stated in the Polish law, this does not pose significant questions in the Constitution of the Republic of Poland (i.e., the obligation to introduce public tributes by means of a law, which determines the subject, object, rate, principles of granting reliefs and remissions, and categories of exempt entities), the Constitution of Ukraine does not state such principles for the introduction of taxes and fees but indicates only the statutory way, and such Constitution does not allow the holding of a referendum to settle this issue.

To achieve the aim of this study, we will focus on tax revenue. Based on Article 9(1), para. 1 of the PBU, we can presume that the part counted as public tributes actually refers to tax revenues. The key legal act for the

<sup>15</sup> Bogumił Brzeziński, Teresa Dębowska-Romanowska, Marek Kalinowski, *Prawo finansowe*, red. Wanda Wójtowicz (Warszawa: C.H. Beck, 1997), 153.

<sup>16</sup> Dobrosława Antonow, „Cechy danin publicznych w polskim systemie prawa” *Annales Universitatis Mariae Curie-Skłodowska. Sectio G (Ius)*, Vol. LXIII (2016): 18. <https://journals.umcs.pl/g/article/download/2763/2953>.



purposes of tax revenues is the Tax Code of Ukraine (TCU)<sup>[17]</sup>. It follows from Article 9.3 of the BCU that state taxes and fees are paid to the state budget and local budgets, in accordance with the BCU. It must be noted from Article 8 of the TCU that the Ukraine legislature has implemented the division of taxes and fees into national and local taxes and fees. In Ukraine, a tax is understood as – a mandatory, unconditional payment to the state budget, collected from taxpayers (Article 6.1 of the TCU). Noteworthy is the position of Valentyn Vishnevsky that distinguishes the essence of taxes from the payment of taxes. The concept of *compulsory payment* used in the legislative definition is inherently a tax payment<sup>[18]</sup>. In summary, it can be stated that in Ukraine, a tax is a legally determined monetary amount due to the state budget for financing the individual needs of the state, and it is calculated and transferred or paid by taxpayers to the state or local budget within the prescribed period on the basis of the relevant reporting form. In the event of failure to pay this amount within the prescribed period, a penalty may be imposed. This approach is, in principle, consistent with the Polish view of a tax as a public, unpaid, compulsory and non-returnable monetary benefit to the State Treasury, voivodship, poviats or municipality resulting from a tax law, as stated in Article 6 of the country's Tax Ordinance<sup>[19]</sup>.

Article 6.2 of the TCU defines a fee (*збор*) as an obligatory payment to the relevant budget or to a single account in order to obtain a specific benefit, such as a legally significant action taken in its favour by a state authority, local government or other authorised body or person<sup>[20]</sup>. On the contrary, Polish law defines a fee as:

[...] a public levy that has all the characteristics of a tax, except for one: a fee, unlike a gratuitous tax, is a chargeable levy. This means that in exchange for a monetary benefit, the entity paying it receives from the public-legal association to which the fee is paid a mutual benefit, usually in the form of a service, the value of which corresponds to the value of the monetary benefit. Thus, in theoretical terms, the fee is characterised by qualified

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<sup>17</sup> Verkhovna Rada of Ukraine, *Tax Code of Ukraine*. <https://zakon.rada.gov.ua/laws/show/2755-17#Text> [accessed: 02.12.2010].

<sup>18</sup> Valentyn Vyshnevskiy, „Pryntsypy opodatkuvannia: obgruntuvannia i empirychna perevirka” *Ekonomika Ukrainy*, 10 (2008): 55-72.

<sup>19</sup> Act of 29 August 1997. Tax Ordinance (i.e., Journal of Laws 2021, item 1540, as amended).

<sup>20</sup> Ibidem.

consideration, i.e., the equivalence of the fee and the non-monetary benefit received by the entity paying the fee<sup>[21]</sup>.

The above definition of a fee by the Ukrainian legislator is consistent with the Polish definition in that it defines each of the public tributes presented. In colloquial language and even in scientific studies, the terms *tax* (*податку*) and *fee* (*збору*) are sometimes used synonymously. It must be pointed out, though, that while these concepts are somewhat similar, they are not identical. The distinction between the concepts of taxes and fees is important. As pointed out in the preceding paragraph, according to the TCU, a levy is an obligatory payment to the budget, which is collected from the payers of the levy, provided that they obtain a specific benefit. It is precisely the obligatory benefit and the creation of a benefit that are the key elements by means of which these concepts can be delimited at the stage of interpreting Article 6.1 and Article 6.2 of the TCU. A tax is essentially an unconditional benefit that is payable as an obligation by the entities and in the manner specified in the TCU. Thus, a tax, unlike a fee, does not require the payer to obtain special benefits. M. Romanovskoho presented the view that taxes are imperative monetary relations in which a budgetary fund is created without giving any equivalent to the tax subject<sup>[22]</sup>. It is also worth mentioning that the distinction between a tax and a fee is not only a theoretical problem, but rather a practical one. Taxes are, first of all, unconditional and non-target payments. According to Mykola Kucheriavenko, taxes are mainly obligatory, compulsory and non-objective in character<sup>[23]</sup>. Nevertheless, the important thing to note is that once taxes are received into the budget, there is no possibility for the taxpayer to trace the fund into which the taxes flowed as well as the purposefulness of the use of such taxes<sup>[24]</sup>. Another important aspect is that taxes are credited to the budget but fees may create earmarked funds. Therefore, the distinction mentioned at the start of this discussion is important: for

<sup>21</sup> More: Bogumił Brzeziński, *Introduction to Tax Law* (Toruń: Dom Organizatora TNOiK, 2008): 38; also Zbigniew Ofiarski, *Ogólne prawo podatkowe. Zagadnienia materialno prawne i proceduralne* (Warszawa: Lexis Nexis, 2013): 25.

<sup>22</sup> Mykhailo Romanovsyi, *Фунансы, денежное obrashchenye y kredyt*, red. Olha Vrublevska, Borys Sabanty, (Moskva: Yurait, 2001), 279.

<sup>23</sup> Mykola Kucheriavenko, „Podatok yak pravova katehoriia: problemy defynitsii” *Pravo Ukrainy*, No. 12 (2002): 70-74.

<sup>24</sup> Artur Statsenko, *Pravove rehuliuвання mistsevykh podatkov ta zboriv* (PhD diss., Kharkiv, 2010), 18.

the state to function, it must have budget revenue without first presenting to the taxpayer the purpose of such tax. Taxes provide stability in revenue because they do not have to be initially earmarked for a specific purpose. If there is a need to ensure a stable link between the payment and the source as well as the purpose of the appropriation, fees (збору) must be used instead. According to the Constitution of Ukraine, the power to establish, amend and abolish taxes is vested only in the public authority designated by law and can be exercised only by law. In contrast, it is argued in literature that the institution of a levy is more within the competence of the executive, which directly affects the conduct of the policy of decentralisation<sup>[25]</sup>. The concept of compulsory payment encompasses the entire set of dues, including taxes and fees, which is a general category for the aforementioned parts. Taxes and fees constitute a category of державних зборів compulsory payments of a tax nature. Analysing Polish practice, it is difficult not to agree with E. Chojna-Duch that public tributes should be understood as public revenues that are paid to public entities by obligation<sup>[26]</sup>. It is worth repeating that taxes are not the only source of budget revenues, but they determine the stability of budget revenues, which is essential for the creation of financial plans and for forecasting possible budget changes. Ivan Holovach proposed the perception of taxes as cash flows for the creation of a monetary fund.<sup>[27]</sup> The correct position is that of Oleh Mozenkov – that taxes are the most effective tool for the indirect regulation of economic processes in the state<sup>[28]</sup>. By analysing public tributes, one can reach the conclusion that taxes constitute one of the key categories of state income. Taxes are also a key feature of the functioning of the market economy. Moreover, taxes are, in a certain sense, levers for regulating and preventing the emergence of negative socio-economic trends. It should also be mentioned that taxes create a certain interdependence between the two most important groups: between the state (public) and individual economic agents. On the other hand, it should also be noted that the tax itself is one of the categories of non-economic coercion of the state, but

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<sup>25</sup> Vasyl Bordeniuk, „Detsentralizatsiia derzhavnoi vlady i mistseve samovriiaduvannia: poniattia, sut ta formy (vydy)“ *Pravo Ukrainy*, 1 (2005): 21-22.

<sup>26</sup> Elżbieta Chojna-Duch, *Podstawy finansów publicznych i prawa finansowego* (Warszawa: Lexis Nexis, 2012), 154.

<sup>27</sup> Ivan Holovach, „Poniattia «podatok»: istoriia vynyknennia ta rozvytku” *Ekonomika, finansy, pravo*, 9 (2002): 18-23.

<sup>28</sup> Oleh Mozenkov, „Zmist i rol podatkovoi polityky u derzhavnomu rehuliuванні” *Finansy Ukrainy*, 4 (1997): 92-97.

not only by means of it the budget is ensured. It should be considered that the concepts of taxes and fees coincide doctrinally in Poland and Ukraine, despite some differences in terms of legal regulation.

Indirect taxes currently dominate in Ukraine due to the country's internal problems, including a low tax culture and a low level of legal personal income, which makes it impossible for the direct tax system to dominate the indirect tax system at this stage. The structure of the Ukrainian tax system is similar to the systems of developed European countries, considering that its tax system was established in cooperation with international partners, which, to some extent, allowed consideration of the norms of European legislation and tax policy. Unlike other European countries, however, the tax system of Ukraine is not used as a tool for increasing the competitiveness of the state in the international arena and does not significantly contribute to the development of domestic entities, through which the transition from the system of indirect taxation to the system of direct taxation should take place. In a certain view, the key is the optimal combination of direct and indirect taxes, which will allow to get out of the tax regress. Krysovatym argued that if in a period of economic recession the role of indirect taxes increases in order to allow for consolidation and stabilisation of the tax base, then, on the contrary, in a period of economic growth the dominant fiscal influence should be acquired by direct taxes. However, this is not happening at present. Thus, it is important to examine other receipts that play an important role in the functioning of the state budget. The great diversity of fiscal receipts necessitates their delineation and division into those that are directly fiscal in nature and those that are nontax payments. It is worth noting that for the purposes of this study, the concept of the tax system is also important. In the latest Ukrainian dictionary, the term *система* is understood as a structure that consists of regularly arranged and functioning parts or as a form of organisation and ordering of something<sup>[29]</sup>. A tax system is a collection of taxes, fees and other charges set up in a country that are interrelated and organically complementary, but, at the same time, have completely different purposes. According to B. Buriakovskiy, a tax system should be understood as a set of taxes set by the legislature and collected by the executive department

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<sup>29</sup> Ivan Zabiiaka, *Tlumachnyi slovnyk suchasnoi ukrainskoi movy, Blyzko 50000 sl.* (K.: Arii, 2007), 512.

of the government based on the methods and principles of the tax structure<sup>[30]</sup>. Accordingly, it can be concluded that the tax system constitutes the general requirements for a set of taxes, fees, contributions and duties in the organised overall financial system of the state and its interaction with taxpayers through the administrative mechanism of tax authorities. It is important to distinguish between the above-mentioned categories, which cause problems when interpreting individual provisions on the basis of the above-mentioned nomenclature<sup>[31]</sup>. According to Ukrainian legislation, the tax system includes all taxes, fees, other compulsory payments and contributions to the state budget, as well as trust funds, which are imposed and implemented in the manner prescribed by law.

## 4 | Conclusion

Our analysis indicated that the notion of public tributes, as a collective category, is, to some extent, included in the framework of other systemic notions, as well as in the components of the categories of public tributes, whereas the classical definition of public tributes was not created by the Polish and Ukrainian legislatures, which causes certain problems at both the practical and theoretical levels. This study analysed the notion of public tributes in Polish and Ukrainian legislation. We attempted to show the differences between the two financial systems in operation, paying particular attention to the historical significance of the notion of public tributes and its role in Polish legislation. It was also noted that in the Ukrainian legal system there is no collective concept of public tribute. For the purposes of this study, we assumed that the Ukrainian equivalent of the Polish concept of *public tributes* is *державні збори*. To construct the notion of *державних зборів*, the BCU was analysed, as well as the TCU. Detailed attention was given to tax revenues, particularly by describing the various elements resulting from the TCU. It was also emphasised that *державних зборів* not only include tax receipts but also non-tax receipts, capital gains and

<sup>30</sup> More: Vadym Buriakovskiy, et al., *Podatky: Uchbovyi posibnyk* (Dnipropetrovsk: Porohy, 1998).

<sup>31</sup> Liudmyla Trofimova, „Podatkova polityka i podatkovy systema” *Forum prava*, 1 (2010): 364-370.

transfers resulting from the BCU. It can be unequivocally stated that public tributes in both Poland and Ukraine are part of public law. This leads to the conclusion that the introduction or amendment of public tributes can take place only on a constitutional basis. It could also be concluded that in both Poland and Ukraine, the legislature has provided that public tributes can only be introduced by way of legislation.

The aforesaid considerations lead to the conclusion that the separation and creation of a systemic concept of public tributes is a necessary element of a well-functioning public apparatus and a developing economy. It can also be concluded that the possible emergence of a statutory definition of public tributes should not only consider the individual categories of tributes but also directly adapt to the synthesis of their normative features resulting from the already created concept of these benefits. The key is for the collective concept to lay the groundwork for existing conceptual concepts and consolidate them into a single collective definition. In the current situation, as the existing concepts are based only on the enumeration of individual categories of public tributes without analysing their characteristics, a problem occurs when another category is included or rejected as a public tribute. One can agree with M. Kuśmirski that a classic normative definition of the categories of public tributes must be created on the basis of their features and not the name of the individual benefits, which are public tributes. This would significantly develop the system of the functioning of public tributes for obliged entities<sup>[32]</sup>.

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<sup>32</sup> Kuśmirski Michał, „Charakter prawny danin publicznych w polskim prawie podatkowym” *Studia Administracyjne*, No. 1 (2021): 29-42. <https://wnus.edu.pl/sa/file/article/download/19329.pdf>.

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