

**Abstract of the thesis submitted in partial fulfilment of requirements for PhD degree
“The impact of legal regulations on the size of illicit spirit drinks market in Poland
within the period of 2004–2018“**

Key words: excise law, excise gap, tax sealing, illicit alcohol, grey economy, unrecorded consumption, regulatory impact assessment, economic analysis of law.

The thesis contains effects of interdisciplinary research aiming at establishment of the relationship between legal regulations and estimated size of illicit spirit drink market within the period of 2004–2018.

The first stage of the research consisted of the analysis of statutory provisions violated by the criminals organizing production and trade of illicit spirits. The main attention was given to the excise law regulations, in particular the rules of alcohol denaturation.

In the second stage of the research, the analysis of spirit drinks shadow economy was provided. The existing estimations were collected for critical evaluation, leading to determination of the most relevant methodology for possibly most accurate estimation of the size of the illicit spirits' market..

The thesis includes also range of criminal proceedings case studies, social polls, interviews with public officers, official statistics, case-law, market and public health data. The impact of statutory provisions on the size of illicit spirits was determined basing on the econometric model of demand on spirits, as elaborated for the thesis. The research has also drawn on other indirect estimation methods using data concerning fatal liver disease, alcohol intoxication or alcohol induced mental disorder medical treatments.

The main findings of the research:

- The legal changes as implemented in 2004-2018 have limited the size of illicit spirits market, however, below what was expected.
- The limited effects largely resulted from the lack of a coherent alcohol policy in the analyzed period, which would allow for efficient programming of legislative changes and coherent policy of the law-enforcement that would influence also application of law by the courts (the way in which amended trademarks protection provisions was implemented in relation to spirit drinks has frustrated legislative improvements).
- Lack of social awareness allows criminals to sell undenatured alcohol under the range of labels presenting it as homemade spirits.

Number of proposals for legislative amendments was also presented.