

Sugar Fee in Poland As an Example of New Fiscal Burdens and Stimulation of Consumer Behaviour*

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Abstract

During the economic downturn caused by the COVID-19 pandemic, the amount and structure of tax burdens imposed by the state on businesses continue to increase, as shown on the example of the newly introduced sugar fee in Poland. A new tax-related burden imposed on businesses and consumers producing and consuming sugar-sweetened beverages appeared at the beginning of 2021. The aim of the paper is to present the fiscal burdens that accompany the introduction of the sugar fee along with the justification for its introduction and its impact on the functioning of the sweetened beverage market.

Keywords: Sugar Fee, Stimulating Function, Taxation, Tax System