
TAX ON FREE TIME

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Abstract: Tax constitutes one of economic tools of the policy of the state that makes it possible to affect the form of socio-economic relations between the state and the taxpayers. According to many scientists, proper functioning of the entire state and its institutions depends on effective collection of incomes, vast majority of which, approx. 80-90% is constituted by tax incomes⁴⁸. Demand of the state for financial resources, especially within last decades has been constantly growing. Meanwhile, 100 years ago, J. Schumpeter already stated that high level of fiscalism adversely affects the growth of economy, and exceeding the boundaries of fiscal capabilities of the state may lead to a deep crisis⁴⁹.

However, from the point of view of achieving the fiscal and non-fiscal goals efficiently, the most important issue of the tax policy should be to burden the citizens with public tributes in an even and moderate manner. There is no doubt that it is difficult to determine the most optimal form of tax system, both in fiscal and non-fiscal aspect. It is not an easy task to balance, in the tax system, the goal of efficiency and justice of taxation, in simultaneous consideration of its social and economic size. Each system that would efficiently and rationally affect the economy and society of particular state must be based on particular principles in order to properly fulfill its functions, including social functions.

Free time constitutes specific goods, as on one hand it is a substitute with respect to other goods when the individual makes a decision related to dividing the budget between free time and work. More free time is less time dedicated to work, which leads to less income and consumption. On the other side, when the decision related to structure of free time and work is made, free time becomes complementary with respect to goods that are consumed, since it is difficult to consume anything without free time. What would happen if the state imposed lump sum, income and consumption tax on free time as well?

The aim of this paper is to present the possibilities of taxation of free time and to present the manner in which lump sum, income and consumption tax affect the social welfare. The research method that was used in the paper is literature studies and sources of the tax law in force.

Keywords: tax, tax system, theory of optimal taxation

1. INTRODUCTION

In the public finance theory two models of state may be found that optimize different functions of the goal, perceive that role of the tax system differently. The first model is based on institutional economy, especially in the public choice theory and assumes that the state maximizes its function of usefulness, limiting its general social needs, in this case the optimization model means maximization of fiscal influence on particular level of tax aversion of the society. The other model derives from welfare economics and assumes that the state is the spokesperson of the public interest, so it maximizes the function of social welfare which means optimization based on maximization of general social usefulness by the state with respect to particular fiscal incomes.

If the source of income (usefulness) is free time, what is effective and fair way to tax it?

2. TAX SYSTEM AND ITS FUNCTIONS

The tax is unilateral, forced, charge-free and non-equivalent and non-refundable monetary contribution for the benefit of the state or particular public association⁵⁰. In classic theory of public finances, the only goal of tax is to cover public expenditures, which means that it should not affect the economy in any way. However, in reality, there is no tax that would not influence the behavior of economic entities or households both in social and economic area. Thus, apart from financial goal, the tax has also its economic and social purposes⁵¹. Along with a change of role of the public sector in the economy, functions of taxes have also evolved. Currently, the taxes are assigned many functions that may be divided into fiscal and non-fiscal functions. The oldest function of taxes is fiscal function,

⁴⁸ Dziemianowicz, R.I. *Efektywność systemu opodatkowania rolnictwa*, Wydawnictwo Uniwersytetu w Białymstoku, Białystok, pp. 123-142, (2007).

⁴⁹ Głapiński, A. *Teoria kryzysu państwa podatków Josepha A. Schumpetera*, *Ekonomista*, nr 1, pp. 21-41, (2003).

⁵⁰ Ustawa z dnia 29 sierpnia 1997 r. Ordynacja podatkowa (Dz.U. 2005 r. Nr 8, poz. 60 ze zmianami).

⁵¹ Rosiński, R. *Podatek i jego klasyfikacja w polskim systemie podatkowym*, [Zeszyty Naukowe Wydziału Nauk Ekonomicznych Politechniki Koszalińskiej, nr 14, pp. 83-92, \(2010\)](#).

according to which taxes are to provide the state and local governments with proper incomes to cover public expenditures, whereas the non-fiscal functions include the function of redistribution, stabilization allocation, and also social and information-control function⁵².

Significant needs of the national budget may lead to increase of tax burdens, and as a result, to excessive fiscalism. This in turn may lead to limitation of economic activity or escape into the grey zone. In order to prevent excessive fiscalism, the legislator should determine the amount of tax so as not to bother the taxpayer, but rather to encourage him/her to business activity. Violation of source of tax means reduction of tax efficiency, and as a result, lower revenue for the budget. Raising the taxes constantly in order to increase the income for the budget is economically unjustified⁵³.

The tax system is understood as a set of tax existing in particular time and state, which constitute a cohesive whole⁵⁴. The taxes differ from each other by object, subject of taxation and manner of collection, so the following taxes may be distinguished: revenue, income, estate and turnover tax, in Poland it is VAT and excise tax.

From the moment they occurred, taxes were controversial subject, so it was necessary to formulate certain rules so that collection of the taxes would be as non-disturbing to the taxpayers and as harmless to the economic processes as possible, and at the same time as effective as possible and bringing the highest income possible for the state. The tax rules shall be understood as criteria that each tax system should met in its functions as imposed by the state.

A. Smith was the first one to formulate the tax rules and it was the principle of certainty, convenience, cheapness and evenness of taxation. The principles by Smith were related to tax techniques, whereas later, D. Rivardo formulated the so called Edinburgh rule, according to which the income and material situation of each taxpayer before and after the tax is imposed, should not differ significantly. The postulate presented constitutes the beginning of the idea of tax neutrality. Similarly to Smith, J.S. Mill was the advocate of proportional taxation, and for him, the idea of evenness and justice of tax was based on equality of sacrifices made, whereas the contribution of each individual in covering the needs of the state should be equal. At the same time he stated that tax should be paid from the income that constitutes excess of particular level that guarantees the subsistence level. The issue of evenness and aiming at ideal fair taxation was perceived by A. Wagner and J.B. Say in a completely different way, who advocated the application of tax progression in the system, so the taxes would be assigned the social function. Also, according to F. Neumark, in the aspect of taxation, the optimum budget is the one that does not violate the boundaries (sources) of taxation, and at the same time, secures performance of crucial public tasks. Excessive increase of tax burden due to severe progression would result in resistance against payment of taxes and reduction of budget revenue. According to the concept of solvency of the taxpayer, the principles of fairness of taxation should be followed here, although the issues of what is fair and what is not is also a subject of many discussions and controversies⁵⁵.

3. ECONOMIC EFFECTIVENESS OF THE TAX SYSTEM

Economic effectiveness of the tax system stands in opposition to the postulate of social justice. The tax system is evaluated with the use of welfare function, due to which it is possible to select the most efficient, from the point of view of Pareto, tax system.

In the structure of the tax system, there may be taxes that generate various losses in welfare (excess burden). Free time constitutes specific goods, since on one hand it is a substitute with respect to other goods, on the other hand, it may become complementary goods with respect to goods that are consumed. Tax instruments should be searched for that efficiently tax free time in an indirect manner.

By using the fiscal policy as a factor that affects the activity of households and enterprises and shape of the conjuncture, the state may control the economy in order to achieve certain economic and social goals. Two model goals of the state, namely maximization of function of social welfare and maximization of tax revenue, meet these two mutually excluding limitations – namely the requirement of economic efficiency of the tax system and postulate of social justice that is performed with the use of redistribution of income for the benefit of the weakest social

⁵² [Jaszczyński, M. Funkcje podatków w gospodarce, Zeszyty Naukowe PWSZ w Płocku. Nauki Ekonomiczne, nr 1\(25\), pp. 215-230, \(2017\).](#)

⁵³ [Dynus, M. Fiskalizm w Unii Europejskiej, Bank i Kredyt nr 2, pp. 34-45, \(2007\).](#)

⁵⁴ [Sieroń, A. Polski system podatkowy: diagnoza problemów oraz propozycja reformy, Ekonomia. Wrocław Economic Review, nr 21/1, pp. 9-40, \(2015\).](#)

⁵⁵ [Sosnowski, M. Znaczenie zasad podatkowych dla systemu podatkowego, Zeszyty Naukowe Uniwersytetu Szczecińskiego. Finanse, Rynki Finansowe, Ubezpieczenia, nr 52, pp. 59-72, \(2012\).](#)

groups⁵⁶. Taxes cause income effects since they are mandatory contribution that reduces the income of taxpayers and substitutional effects related to change of relations of market prices on the side of the consumer and the manufacturer. On the other side, due to taxes that are imposed, there is a chance for fair, from the point of view of society division of income⁵⁷.

As and economic category, the classic definition of the allocation efficiency is Pareto balance. According to this concept, allocation of resources may be evaluated as increasing the social welfare, if such improvement occurs for all people in the population or if a situation of at least one person improves, whereas the situation of other people was not made worse. Optimum allocation of resources, according to Pareto, may be achieved with various options of initial equipment of consumers with final goods and services, and manufacturers with production factors. There may be a number of states of optimum efficiency of allocation⁵⁸. Selection of socially approved option of allocation of effectiveness, so balance of the aspect of effectiveness with the aspect of justice takes place by summarizing all theoretically feasible states of optimality of Pareto with particular function of welfare that makes it possible to select such option of allocation of resources that remains in compliance with socially acceptable division ratio⁵⁹.

The tax practice shows that due to pressure of increasing expenditures of the state, new taxes are imposed and the existing are raised, whereas there are no actions related to optimization of taxes. The essence of optimization of the tax system is weighing the losses resulting from efficiency of taxes each time and comparing it with profits from justice due to introduction of any new tax. In theory of optimal taxation by F. Ramsey, the goal is to select such tax system that makes it possible, with given tax incomes, to maximize social welfare through minimization of redundant losses in welfare. Additional models of optimal taxation consider the limitations related to fairness of taxation⁶⁰.

In the structure of the tax system, there may be taxes that generate various losses in welfare (excess burden), so it is possible to divide taxes into neutral, namely taxes that do not change market prices, are natural with respect to market mechanisms and as a result, they provide only the income effect, not causing the substitutional effect. From the point of view of optimal taxation, they are perfect and referred to as first best solutions. Application of these solutions is only possible when the subjects of taxation are neutral with respect to the conflict between the economic effectiveness and social justice. The resulting taxes that generate excess burden are deforming taxes and constitute second best solution. The scale and scope of deformations may vary and may relate to various surfaces, and depend on the extent, to which the pressure from the side of social justice undermines the economic effectiveness⁶¹.

4. TAX ON FREE TIME

The type of tax, so also the interruption of market mechanism may root from the basis of taxation, or in the tax tariff, or both. The deforming taxes cause changes in market mechanism on four planes: decisions related to structure of consumption, decisions related to selection between working time and free time, decisions related to selection between current and future consumption and decisions related to structure of production and structure of application of production factors. Decisions related to selection between the working time and free time most significantly interrupt income taxes from work – the higher the tax the lower the alternative cost of free time and the lower supply of labor, which generates unemployment⁶².

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⁵⁶ Przybylska-Mazur, A. *Optymalne wielkości podatków w aspekcie kreowania wzrostu gospodarczego*, [Ekonometria. Uniwersytet Ekonomiczny we Wrocławiu, nr 1 \(55\)](#), pp. 99-111, (2017).

⁵⁷ Wołowicz, T. *Wybrane aspekty sprawiedliwości opodatkowania i ekonomicznej efektywności*, [Organizacje Komercyjne i Niekomercyjne wobec Wzmoczonej Konkurencji i Rosnących Wymagań Konsumentów](#), nr 7, pp. 329-341, (2008).

⁵⁸ Kośny, M. *Podatki a dobrobyt społeczny*, Wydawnictwo Akademii Ekonomicznej im. Oskara Langego, Wrocław, pp. 20-23, (2007).

⁵⁹ Grądalski, F. *System podatkowy w świetle teorii optymalnego opodatkowania*, Oficyna Wydawnicza SGH, Warszawa, pp. 42-43, (2006).

⁶⁰ Hybka, M.M. *Teoria optymalnego opodatkowania i jej implikacje dla konstrukcji podatku od wartości dodanej*, [Zeszyty Naukowe Uniwersytetu Ekonomicznego w Poznaniu, nr 200](#), pp. 90-108, (2011).

⁶¹ Grądalski, F. *System podatkowy w świetle teorii optymalnego opodatkowania*, Oficyna Wydawnicza SGH, Warszawa, pp. 106-107, (2006).

⁶² Grądalski, F. *System podatkowy w świetle teorii optymalnego opodatkowania*, Oficyna Wydawnicza SGH, Warszawa, pp. 108-109, (2006).

time and work is made, free time becomes complementary with respect to goods that are consumed, since it is difficult to consume anything without free time. What would happen if the state imposed lump sum, income and consumption tax on free time as well? Imposing the proportional tax leads to reduction of real wage, a consumer reaches the balance on the lower indifference curve compared to the situation when he/she does not pay taxes and with reduced working time. Tax Compared to tax proportionality, tax progression, giving the same income effect for the state, is less favorable both for the consumer and for the economy, since it generates higher unemployment. In case of progressive tax, in order to collect the same tax to the budget, new taxpayer balance is on lower indifference curve and with shorter working time. If we impose unified consumption tax on all goods and services, including the free time, it will turn out that it is not easy to tax it, and then the unified tax becomes differentiated tax that will tax only one of the goods – working time. Taxation with differentiated tax rate results with the same effect as in case of income tax. There is equivalence of consumption tax on goods and tax on income from labor, and the real wages reduced to the same level, as in case of income tax, but as a result of increase of prices. However, in case of taxation with lump sum tax the consumer balance will be on the highest indifference curve and with higher employment than in case of consumption and income tax. This tax does not depend on consumption of goods, nor free time, and that is why it equally reduces the scope of both of these figures. There is no change in structure of selection of consumption and free time, no substitutional effects related to selection or additional losses in welfare occur⁶³. What leads to the fact that the idea of first best taxes meets issues in practical use of these taxes? The main cause is lac of full information on observation of resources of initial provisions streams of current consumption, which makes it impossible to tax free time. The state has incomplete and asymmetrical information so in order to observe preferences, capabilities and resources of the taxpayers, it would have to rely on statements of consumers themselves or estimate them on the basis of indirect events, which would be related with another costs. This situation makes it impossible to determine proper bases for taxation in the lump sum tax and unified consumption tax in consideration of free time⁶⁴.

Search for optimal consumption tax rates is carried out with the assumption that free time remains untaxed which leads to change in relations of prices towards their reduction. Adjusting to new level of prices, the consumer increases the free time at the cost of labor time and reduces labor supply, income and consumption. F. Ramsey made an attempt to formulate principles of differentiation of taxes in conditions of inability to impose neutral tax. He developed a rule of reversed proportionality of tax rates with respect to flexibility, namely the goods for which the demand is least flexible with respect to prices, should be taxed by highest rates. The demand for these goods decreases only to some extent, and this explains the prices of alcohol, tobacco and oil. This rule implies conflict between efficiency and justice, since essential goods are characterized by price flexibility of demand, and the top shelf goods present higher flexibility. According to Ramsey, the essential goods should be taxed with higher rate⁶⁵. The Ramsey rule conveys the message that if we consciously resign from first best taxes and effective allocation, we should search for such tax instruments that efficiently tax free time in indirect manner. The general principle of indirect taxation of free time is based on dependency between free time and consumed goods and may be of complementary, substitutional or neutral nature. The goods, consumption of which increases along with extension of free tie, should be taxed higher than goods, the consumption of which decreases. Goods that are neutral with respect to free time should be taxed with unified rates. The problem of such taxation of free time is difficulty to distinguish clearly complementary and substitutional goods with respect to free tie. In tax reality, typical reaction to taxation is, at first moment, change in consumption structure, and then potential adjustment of supply of labor and consumption of free time⁶⁶.

The idea of indirect taxation of free time was adopted by W.J. Corlett and D.C. Hague and proposed the formula of differentiation of tax rates that optimizes allocation of goods in situation when one of them is untaxed. In general, the rule states that among two goods, the one that should be taxed higher is the one that is more complementary with respect to free time and among the two goods that are substitutes of free time, the one that should be taxed less is the one that is a better substitute. They brought the economy to the model of three goods and determined the criterion of

⁶³ Grądalski, F. *System podatkowy w świetle teorii optymalnego opodatkowania*, Oficyna Wydawnicza SGH, Warszawa, pp. 117-119, (2006).

⁶⁴ Grądalski, F. *System podatkowy w świetle teorii optymalnego opodatkowania*, Oficyna Wydawnicza SGH, Warszawa, pp. 125-127, (2006).

⁶⁵ Starzyńska, W., Dobrowolska, B. *Stawki podatku VAT: jednolite czy zróżnicowane?*, [Annales Universitatis Mariae Curie-Skłodowska](#), vol. XLIV, 2, pp. 141-153, (2010).

⁶⁶ Gruziel, K. *Istota i założenia optymalizacji podatkowej - wybrane aspekty*, [Zeszyty Naukowe SGGW w Warszawie. Ekonomia i Organizacja Gospodarki Żywnościowej, nr 77](#), pp. 175-186, (2009).

division into goods that are complementary with respect to free time is compensated mixed flexibility of demand of particular goods with respect to price of free time (expressed by rate of wages, and being the alternative of working time), is below zero, substitutional if it is above zero and neutral if it equals zero. The tax system that is developed in accordance with Corlett-Hague rule creates allocation of resources that is approximation of allocation as in case of first best taxes since it assumes that higher taxation of complementary goods that will lead to increase of supply of labor and consumption and raise usefulness of consumer to higher isoquant. In case of neutral goods, unified rates are optimal⁶⁷.

The Corlett-Hague rule was constructed for one consumer and in limited way, it proves successful in the model of many consumers. If any goods are more complementary for the first consumer with respect to free time and other, according to the Corlett-Hague rule they should be taxed higher, but at the same time for the other consumer, the same goods are substitutes of free time such situation will lead to deterioration of situation of the other consumer and it is unacceptable from the point of view of Pareto optimum⁶⁸.

Taxation of income with second best taxes affects more fair shape of proportion of division and interest of their aspect of redistribution rather than allocation. Thus, it gladly uses progression for which the justification is the theory of sacrifice. Fair income tax tariff is the one that divides the resulting tax burden between the taxpayers in such manner that the sum of individual sacrifices is minimized. Assuming the decreasing peripheral usefulness, in case of fair tax this sum should equal zero and means balance of levels of individual net incomes. This goal may be achieved only with the use of progressive taxes. The theory of optimal taxation of incomes formulates the function of usefulness that depends not only on income but also on free time. It extends the scope of analysis by relations between tax tariff and supply of labor, and this way the aspect of allocation is considered as the determinant of optimal taxation. It searches for such solutions that minimize negative influence of tax progression on supply of labor, income, social welfare and tax influences. It considers deformation that results from tax in the field of selection between working time and free time, substitutional effects related to it that are the source of excess burden which are the condition of social maximization of social function of welfare⁶⁹.

The consumption tax is considered the most efficient instrument of performance of goals of effective allocation rather than distribution when it is impossible to collect the lump sum tax. However, income taxes became main instrument of shaping fair proportions of division, and that is why their aspect of redistribution is more interesting than aspect of allocation. The income tax from labor interrupts the process of tie allocation, whereas the consumption tax, by differentiation of rates, makes it possible to indirectly tax free time, and thus it makes it possible for the consumer to get close to the state of effective balance in Pareto sense. Each tax system that is oriented on effectiveness may be also useful in the process of division. However, connecting effectiveness and justice requires application of opposite directions of taxation. From the point of view of effectiveness, the essential goods shall be taxed higher, and from the point of view justice, they should be taxed less. In turn, the top shelf goods, from the point of view of effectiveness, should be taxed higher, and from the point of view of justice, they should be taxed higher. This means that in the society where the preferences related to effectiveness and justice are balances, the best choice is even taxation of consumption.

CONCLUSIONS

The taxes cause changes in market mechanism on four planes: decisions related to structure of consumption, decisions related to selection between working time and free time, decisions related to selection between current and future consumption and decisions related to structure of production and structure of application of production factors. Decisions related to selection between the working time and free time most significantly interrupt income taxes from work – the higher the tax the lower the alternative cost of free time and the lower supply of labor, which generates unemployment

The tax practice shows that due to pressure of increasing expenditures of the state, new taxes are imposed and the existing are raised, whereas there are no actions related to optimization of taxes. The essence of optimization of the tax system is weighing the losses resulting from efficiency of taxes each time and comparing it with profits from justice due to introduction of any new tax.

⁶⁷ Grądalski, F. *System podatkowy w świetle teorii optymalnego opodatkowania*, Oficyna Wydawnicza SGH, Warszawa, pp. 142-144, (2006).

⁶⁸ Grądalski, F. *System podatkowy w świetle teorii optymalnego opodatkowania*, Oficyna Wydawnicza SGH, Warszawa, pp. 146, (2006).

⁶⁹ Grądalski, F. *System podatkowy w świetle teorii optymalnego opodatkowania*, Oficyna Wydawnicza SGH, Warszawa, pp. 156-157, (2006).

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