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Summary of the doctoral dissertation

entitled *The tax on controlled foreign corporations in the economic activity of international capital groups*

The subject matter of research in the doctoral dissertation were the provisions of the Corporate Income Tax Act regulating the tax on controlled foreign corporations.

The main objective of the study was to assess the compliance of the provisions on controlled foreign corporations with the principles of equality and proportionality of taxation. The analysis was accompanied by the assumption that Polish regulations impose a number of obligations on taxpayers, the implementation of which raises significant practical problems limiting the activities of Polish capital groups with an international scope, conducting real economic activity outside the territory of the European Union and the European Economic Area.

Due to the implementation nature of the doctorate, the particular aim of the dissertation was to develop a draft of solutions modifying the current wording of the provisions on the tax on controlled foreign corporations, in such a way that their application by taxpayers conducting actual business activity was as little onerous as possible and limited costs and workloads related to settlement of this tax. The direct addressee of the research results is KGHM Polska Miedź S.A.

The structure of the work is divided into six chapters, each of which begins with an introduction and ends with a summary.

The first chapter is an introduction to the subject of tax avoidance. In order to explain the essence of the tax avoidance phenomenon, it was first necessary to define it in the context of terminology used in the doctrine, legislation and jurisprudence of the Court of Justice of the European Union, and then in relation to activities aimed at using the structure of a controlled foreign corporation. The concept of an international capital group was also defined, and the methods of tax avoidance used by international capital groups were examined, which allowed for the narrowing of the definition of tax avoidance to the formulated topic of the dissertation.

In the second chapter of the dissertation, the tools used to counteract the phenomenon of tax avoidance were analyzed. The aim of this chapter was to present the origins of the shaping of national regulations in the field of counteracting tax avoidance, and then to evaluate Polish legislative initiatives in the context of the EU tax policy and guidelines formulated at the international level.

The third chapter of the work examines the factors determining the creation of national regulations on the tax on controlled foreign corporations, including in particular the fiscal goals of the legislator and, at the same time, the economic and fiscal basis of the activities of Polish entrepreneurs. Therefore, the patterns of using the structure of a controlled foreign corporation preferred by Polish taxpayers, as well as the directions of legislative changes regarding the tax on foreign controlled entities, were analyzed. The aim of the research was to evaluate Polish regulations in the context of the motives for introducing these provisions into the Polish legal system declared by the legislator. This part of the thesis also discusses the methodology of applying the provisions on the tax on controlled foreign corporations from the perspective of statutory obligations imposed on taxpayers conducting international business activity.

Chapter four presents the problems that have been identified in the area of activity of the entrepreneur KGHM Polska Miedź S.A. in connection with the application of the provisions on the tax on controlled foreign corporations, which relate to key issues from the point of view of the size of tax obligations and the costs necessary for their implementation. The analysis covered three thematic areas concerning the issue of revenues from share in profits of legal persons, a tax capital group and a permanent establishment of a foreign entity. In accordance with the stated purpose of this dissertation, the conducted research was aimed at identifying the shortcomings of Polish regulations.

In the fifth chapter of the thesis, the compliance of Polish regulations with the systemically superior standards was assessed. First, the compliance of these provisions with the principle of tax proportionality was analyzed. The argument in favor of this direction of research were the arrangements made in the area of tax obligations related to the application of the provisions on the tax on controlled foreign corporations. Then, due to the differences between the scope of application of the provisions on the tax on controlled foreign corporations to the Member States of the European Union and the European Economic Area and to third countries, an assessment of these regulations was carried out in the context of the tax equality order.

Taking into account the results of the conducted research confirming the thesis put forward in the study that the analyzed regulations violate the principles of proportionality and taxation equality, the last chapter presents proposals for changes to the provisions on controlled foreign corporations, which are to enable taxpayers to perform their statutory obligations more efficiently and less burdensome at the same time ensure the effectiveness of these provisions from the point of view of the state budget.

The dissertation ends with the conclusion summarizing the results of the research carried out and the results achieved.

The research used a dogmatic and legal method supplemented with empirical and historical and legal methods.

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