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ABSTRACT OF THE DOCTORAL DISSERTATION ENTITLED:

**"THE CONCEPT OF THE INFLUENCE OF THE PRINCIPLE OF JUSTICE FOR
THE FORMATION OF A RESPONSIVE TAX LAW SYSTEM"**

The subject of the dissertation is the issue of tax justice, its normative dimension in the Polish tax law system, its directives and their significance for the evolution of the tax law system. The dissertation puts forward a research hypothesis: "Does the existence of the constitutional principle of tax justice in the Polish legal system constitute the need to introduce responsive instruments into the tax system and does it constitute a directive for their construction and application?". Responding to this hypothesis, the author formulates the concept of the influence of the principle of tax justice for evolution, the direction and ultimate goal of which is responsive law.

The dissertation consists of four chapters, in which the first two focus on the development of a concept at the theoretical level – i.e. the concept of fair responsiveness, and the next on the clash of this concept with the realities of creating and applying selected tax law institutions.

The first chapter of the dissertation is devoted to the issue of justice. Both the understanding of justice in the theoretical-legal and philosophical-legal discourse, as well as the understanding of justice within the constitutional principle of tax justice. The chapter outlines the theoretical framework for the discussion on the understanding of justice in general, and then analyzes the issue of tax justice and its normative content expressed in the Polish Constitution and the jurisprudence of the Polish Constitutional Tribunal through the prism of it. The result of the first chapter is the identification of new, non-obvious directives resulting from the principle of tax justice which are based on the need for responsiveness.

The subject of the second chapter of the dissertation is the issue of responsiveness and the developmental model of law system. It is based on the presentation of theoretical concepts of the evolution of legal systems described in the literature, with particular emphasis on the views of Philip Selznick and Philippe Nonet described in their co-authored work "*Law and Society in Transition, Toward Responsive Law*", as well as the theory of Ewa Kustra derived from them described in the monograph entitled "*Political problems of law-making*". The author has transferred the assumptions of these concepts to the realities of tax law and formulated parallel conclusions, taking into account the specificity of this branch of law. Then, with their help, he answered to the question: "how should we understand the evolution of the tax law system towards a responsive law system and what role does the principle of tax justice play in it?" and thus formulated the postulates of the concept of fair responsiveness underlying the rest of the dissertation.

The following chapters of the dissertation refer to the areas within which – in the author's opinion – the postulates of the concept formulated by him should be implemented. As the postulates of the developed concept of the nature of directives of directional development spread over time, the author - where possible - presented the legal institutions he selected not only as they are today, but also how they have been shaped over the years, both in terms of their normative expression and the practice of their application. Such an approach made it possible to assess whether the concept of fair responsiveness should find its way into the Polish tax system, but also whether its assumptions are consistent with the actual direction of the evolution of this system and whether their manifestations have already appeared in this system.

The third chapter of the dissertation is devoted to selected areas of implementation of the concept of fair responsiveness, understood as spaces in which the constantly redefined, social understanding of justice would have the opportunity to find itself. These areas have been divided into areas occurring as part of the creation of tax law regulations and areas occurring as part of its application. In the case of law-making, attention was paid primarily to the issue of the openness of the process of designing tax law regulations functioning in Poland to social factors, and thus to learning about and relying on the currently socially accepted justice judgement, and not only on the ideas of these judgements that the political authority has. This openness has been examined both at the normative level, in an attempt to answer the question whether the Polish systemic law contains appropriate mechanisms guaranteeing such openness, and at the factual level, in an attempt to answer the question whether openness to social factors actually occurs in this process. As far as the areas of implementation of the concept of fair

responsiveness within the application of tax law provisions are concerned, the author's research attention is focused on the issue of the sources of flexibility of tax law provisions, their boundaries, as well as methods and rules of their interpretation (with particular emphasis on the interpretation of tax reliefs and exemptions) and their analysis through the prism of the developed postulates of the concept of fair responsiveness. The aim of this analysis was to find an answer to the question whether the framework of flexibility of a tax law provision allows tax law to be sufficiently responsive and what impact tax justice directives have or should have on this framework.

The fourth and last chapter of the dissertation is devoted to selected instruments for the implementation of the concept of fair responsiveness, understood as instruments of tax law that give an impulse to redefine the existing understanding of justice within the tax system and to adapt it to the understanding of justice here and now. As in the previous chapter, these instruments have been divided into instruments functioning within the application of tax law and its creation. In terms of the application of the law, the chapter focuses on selected instruments of tax law enabling the exchange of information and positions between authorities and taxpayers, and thus the refining of the arguments of interpretation put forward by both parties, the judicial reflection of tax authorities and administrative courts, as well as the knowledge by authorities and courts of a specific provision of tax law "in action". In the area of law-making, this chapter focuses on the issue of post-legislative research, which, according to the postulates of the concept formulated by the author, should draw on the results of the aforementioned exchange of information in the process of applying tax law, and constitute a starting point for a legislative response to the conflict between the existing normative state and the socially or economically existing or postulated state.

In the end, a synthesis of the discussed issues is presented, including a reference to the research hypothesis and research questions, as well as the most important conclusions from the dissertation.

As part of the dissertation, in order to present its issues on many levels, the following research methods characteristic of legal sciences and jurisprudence were used. **The theoretical and legal method**, which the author used primarily to learn about the concept of justice in the theoretical and philosophical-legal discourse and to translate the existing concepts of the evolution of legal systems into the author's concept of fair responsiveness postulated within the framework of the dissertation. **A hermeneutic method**, allowing, among other things, for a deeper understanding of the principle of tax justice, taking into account the social, economic

and cultural conditions of the entire legal system in which it operates. **An axiological method** that was used to identify socially important values constituting the basis for legal institutions and assumptions of the stages of development of the legal systems discussed in the dissertation, as well as to recognize the conflicts of values between them. **An empirical and legal method** that was used in particular to examine the process of drafting tax law regulations in Poland, including public consultations, as well as to examine the structure and number of acts of application of the law issued by the tax authority in the field of official interpretations of tax law. **A dogmatic and legal method**, which was used to examine the content of the currently applicable tax law, and thus to identify the areas of implementation of the concept of fair responsiveness and the instruments that are suitable for its implementation, as well as **the historical-comparative method**, which made it possible to confront the current content of this law with that in force in the past. What is more, the dissertation analysed the positions over the years taken by Constitutional Tribunal, the Court of Justice of the European Union, the Supreme Administrative Court, the Provincial Administrative Courts, as well as tax authorities, including the Minister of Finance.

The hearing takes into account the legal status as of 1 April 2024

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