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**Summary of the Doctoral Dissertation
entitled "*Remedies Against Tax Decisions as an Instrument for Exercising the
Right to Defend the Taxpayer's Legal Interest*"**

The subject of this doctoral dissertation is the analysis of remedies against tax decisions issued in tax matters by the authorities of the National Revenue Administration, considered as key legal instruments for exercising the right to defend the taxpayer's legal interest.

Based on the research subject defined in this way, the Author has formulated the main research hypothesis as the examination of whether the remedies against tax decisions issued by the authorities of the National Revenue Administration, as identified in this dissertation and available to entitled parties both within tax procedures and administrative court proceedings, ensure the realization of the right to defend the taxpayer's legal interest.

The structure of the doctoral dissertation has been subordinated to the stated hypothesis and consists of an introduction, four chapters, and a conclusion, which presents the findings of the conducted research. Each chapter of the dissertation begins with introductory remarks and ends with a summary including conclusions. For every chapter, research questions closely related to the subject matter of the respective part of the work have been formulated.

Chapter I: In this chapter, the Author undertakes an attempt to define the taxpayer's right to defense within the framework of national regulations. This includes determining whether this right constitutes an element of the system of taxpayer rights protection, as well as identifying its specific components, thereby demonstrating the entitlements available to taxpayers. At the same time, the Author verifies the determinants of the right to a fair trial and its relationship with the effectiveness of the right to defense, both within the context of Polish judicial and administrative procedures. The analysis highlights which exact rights taxpayers may invoke before tax authorities or administrative courts. Furthermore, the Author assesses whether the current domestic regulations are sufficient to secure effective protection of taxpayers' rights, or whether there is a visible necessity to resort to additional normative guarantees tailored to the legal status of taxpayers at the international or European Union level. To this end, an analysis is conducted of selected provisions originating from instruments such as the Convention for the Protection of Human Rights and Fundamental Freedoms, the Charter of Fundamental Rights of the European Union, the Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights, and the Charter of Taxpayer Rights.

Chapter II: In this chapter of the dissertation, the Author presents the issues surrounding the institution of appeal as an instrument available to taxpayers within the framework of ordinary remedies against decisions in administrative tax proceedings. The

discussion of this subject is divided into three parts. The first part offers general observations concerning the historical development of the appeal institution within the Polish legal system. The next section provides an analysis of legal regulations, focusing primarily on demonstrating and defining the current legal nature of the appeal, which in fact serves both as a mechanism of control and as the basis for self-review of decisions issued by first-instance tax authorities, while also including suggested legislative amendments. This approach aimed not only at presenting the general importance of the appeal institution but also at confronting its effectiveness as a procedural mechanism that provides legal admissibility for potentially challenging a first-instance administrative decision. The Author also considered it necessary to address the functioning of the so-called appeal without devolutive effect within the Polish legal order, both from the perspective of currently binding regulations and their earlier counterparts, in order to conduct a legal analysis in the context of maintaining the standards of taxpayer rights protection.

Chapter III: In this chapter of the dissertation, the Author presents considerations concerning the issue of taxpayers' use of extraordinary procedures for the verification of final tax decisions, viewed from the perspective of exercising their right to defense. A detailed analysis is conducted of selected aspects of the institutions of reopening tax proceedings, declaring a tax decision null and void, as well as revoking or amending a final decision. Particular emphasis is placed on the characteristics of these institutions, the procedures involved, and the grounds for their application. It should be noted that the scope of the analysis covered not only the applicable legal regulations governing these institutions but also the case law of administrative courts, where the actions undertaken by tax authorities were subject to judicial review. This allowed for the diagnosis of the need to introduce modifications and adjustments of these institutions to align them with the evolving needs of tax practice.

Chapter IV: In this chapter, the Author focuses on an analysis of the legal instruments available to taxpayers in relation to decisions issued against them in the form of tax rulings, specifically at the stage of initiating judicial review of such decisions by administrative courts. Before presenting the current identified problems concerning administrative court proceedings, the Author first outlines the system of administrative judiciary in Poland as a crucial factor shaping its present structure and functioning. The discussion then turns to the issue of ensuring individual legal guarantees within the current model of administrative justice, through instruments such as the administrative complaint against tax authority decisions and the cassation complaint to the Supreme Administrative Court. The Author considered it necessary to conduct this verification in order to identify potential legal difficulties that taxpayers may encounter, recognizing that even the strictest legal provisions do not necessarily ensure a fair judgment. Attention is also devoted to identifying legal provisions that prevent erroneous rulings—including those already final—from continuing to remain in legal circulation, as well as to regulations whose continued existence may lack rational justification. Furthermore, the Author found it appropriate to assess other available legal remedies, specifically the constitutional complaint at the national level and complaints to the European Court of Human Rights, evaluating their admissibility and the extent of protection they may offer taxpayers, with particular emphasis on the level of guarantees provided.

Conclusion: The Author has presented the findings of the research conducted within this dissertation, thereby addressing the objectives outlined in the introduction as well as the formulated research questions.

For the purpose of addressing the research problems presented in this dissertation, the Author primarily employed the dogmatic-legal method as well as the theoretical-legal

method in the examination of sources of universally binding law. Additionally, the Author made auxiliary use of the historical-legal method.

In the dissertation, the Author analyzed provisions of procedural tax law as well as numerous judgments of administrative and common courts, alongside decisions issued by the Court of Justice of the European Union and the European Court of Human Rights, in order to confront the standards of taxpayer legal protection and ultimately formulate general conclusions regarding the current legal situation of taxpayers. This analysis considered how tax authorities and courts apply legal provisions intended to guarantee taxpayers the protection to which they are entitled, and it also presented conclusions regarding potential legislative amendments in the form of *de lege ferenda* proposals. The dissertation further takes into account the body of tax law doctrine and recent legislative developments affecting the scope of taxpayer rights protection.

The conclusions presented in the dissertation confirm that the effectiveness of remedies in Polish tax proceedings is crucial for ensuring the realization of the taxpayer's right to defend their legal interest.

The dissertation also includes recommendations regarding potential legislative and organizational changes in the area of remedies against tax decisions, aimed at enhancing the level of protection of the taxpayer's legal interest and ensuring the effective exercise of the right to defense. Areas identified as requiring improvement include the streamlining of appeal procedures, increasing the transparency of tax authorities' actions, and strengthening the procedural guarantees available to taxpayers.

The dissertation takes into account the legal status in force as of 10 June 2025.

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