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***Renewal of the tax obligation and tax sanctions
in property taxes***
*(Odnowienie obowiązku podatkowego a sankcje podatkowe
w podatkach majątkowych)*

Summary
Streszczenie

This PhD thesis was prepared at
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The subject of this dissertation was the nature of the regulations included in the provisions of art.6 sec.4 u.p.s.d. and art.3 section 1 point 4 u.p.c.c. and obtaining an answer to the question: do these regulations constitute an institution of renewal of the tax obligation allowing for the transformation of this obligation into a tax liability, in the event of prior expiry of the original tax obligation (tax liability), and whether taxation with tax rates regulated in art.15 sec.4 u.p.s.d. and art.7 sec. 5 u.p.c.c. belongs to the category of sanctions or tax sanctions. These regulations were introduced with the intention of comprehensively regulating the tax obligation in these taxes, and to counteract tax avoidance situations.

The main objective of the dissertation was to determine whether the failure to transform a tax obligation into a tax liability within the required period means that this obligation expires, and whether it is permissible, in relation to the statutory definition of a tax obligation, to arise repeatedly. This problem has been subjected to a multithreaded analysis, taking into account numerous case law and literature.

The research method used in the dissertation was the juridical (formal-dogmatic) method, under which the legal provisions that are the subject of this dissertation were analysed, taking into account the views of the doctrine and existing case law.

The structure of the dissertation has been divided into three main chapters and subsections. Each chapter begins with an introduction that outlines the issues raised and ends with a summary in the form of conclusions.

The first chapter includes considerations on the institution of the tax obligation in tax law, the relationship of the tax obligation to the tax liability and tax limitation, as well as the issue of the expiry of the tax obligation.

The second chapter covers the examination of the tax obligation in the tax on inheritance and donations and in the tax on civil law transactions, and the premises for the emergence of the tax obligation according to the rules set out in art.6 sec.4 u.p.s.d. and art.3 section 1 point 4 u.p.c.c., with particular emphasis on the legally undefined concept of "invoking" the fact of acquisition or activity not previously reported for taxation and applying the *in dubio pro tributario* principle in case of doubt, due to the

lack of uniform rules developed by the judicature and tax authorities in the interpretation of this concept.

The third chapter deals with the issue of sanction taxation in the tax on inheritance and donations and in the tax on civil law transactions. Since the sanction nature of this taxation was a research hypothesis, it became necessary to introduce the concept and essence of tax sanctions in this chapter, and then move on to the premises for applying the rate in the inheritance and gift tax and in the tax on civil law transactions in the case of reference to an acquisition or activity not reported to taxation and the principles of tax assessment with the use of increased rates in these taxes. Against this background, the issue of respecting the *lex retro non agit* principle when applying the sanction rate

In the dissertation, next to analysis of the main problems, there are also *de lege ferenda* conclusions, indicating the way of solving the research problem. Taking into account the ambiguity of the concept of "reference", it should be postulated that the jurisprudence should develop and use a permanent catalogue of relevant designations of this concept, which will allow to maintain the uniformity of the application of the indicated regulations, and thus ensure the stability of the law and remove taxpayers' doubts as to the content of the tax obligation.

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