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Abstract of doctoral thesis titled: ‘The Statute of Limitations for Tax Arrears in Polish Law

The doctoral dissertation titled "The Statute of Limitations for Tax Arrears in Polish Law" is dedicated to an interdisciplinary analysis of the critical process of extinguishing overdue tax liabilities, which permeates the unitary structure of the statute of limitations institution. The various sections of the work are intentionally linked to fundamental issues, not only for the verified topic but also for multidimensional legal and non-legal processes and the global development of our country. Therefore, the study considers that the normative existence of tax arrears generates implications extending beyond the realm of taxation, simultaneously influencing the shape of critical economic dependencies.

Consequently, the following were specifically examined: the strictly historical conditions of Poland as a fully autonomous state since 1989; the functional connotations between the fiscal and stabilization vectors; the methodology adopted by the legislator for the process of extinguishing overdue tax liabilities; the construction of the statute of limitations institution and its conditional level of effectiveness determined by the dual mechanism of suspension and interruption of the limitation period; the principal constitutionality and general legislative reliability of the key grounds for suspension; the occasionally enigmatic stance of the legislator; statistical data from the Supreme Audit Office exemplifying the situation of both tax authorities and taxpayers, particularly in the temporal aspect coherently linked with time as a determinant of the effectiveness of the statute of limitations; and correlations of an economic and tax nature.

This scientific dissertation mutually juxtaposes the functionality of the statute of limitations institution, focusing strictly on the dual set of complementary values, i.e., the fiscal vector and the stabilization vector, as well as the unitary construction of the analysed mechanism. This permeated the key issue of the conducted research process, constituting a kind of litmus test for the work (auxiliary analytical thesis), namely the actual nature of the implications referred to in Article 59 § 1 point 9 of the Act of August 29, 1997 - Tax Ordinance (hereinafter: T.O.). This is radically relative, inherently linked to the conditions of the conversion of the limitation period for tax arrears (Article 70 § 1 T.O.).

Moreover, this phenomenon, directly anchored in the temporal condition of tax circulation, generates multidimensional implications because the fundamental lack of awareness of when tax arrears must be statute-barred by law undermines the legal and non-

legal situation of taxpayers, simultaneously introducing an unnecessary element of uncertainty. Therefore, the analysis covered the purely normative sphere of the mechanism for extinguishing overdue tax liabilities, and the critical synthesis of the research findings was then transposed to the multidisciplinary economic and tax segment, allowing for a reliable identification of the flaws, not only in the current regulations but also in the methodology adopted by the legislator since the early 1980s. Specifically, considering time as an independent determinant of the effectiveness of the tax collection phase, even with an unlimited scale of value, i.e., a radical extension of the limitation period, does not guarantee the desired level of effectiveness in advance.