

Summary

The subject of the doctoral dissertation is the Polish legal and financial issues of tax settlement control. The analysis takes into account all phenomenological forms of tax settlement control present in Polish legislation. Therefore, the exegesis was not limited to external tax control proceedings in the strict sense (tax audit). The Polish legislation of procedural tax law was the basis for the exegesis. The author also analyzes some institutions included in substantive tax law. The first chapter concerns the theoretical approach to the concept of control. In this chapter, the concept of control has been presented in a historical context what makes possible to answer the question: what is tax settlement control in the context of specific financial legal institutions? Answering these question is the primary purpose of this chapter. The result of the considerations in this area is defining the concept of “control,” which will constitute the necessary basis for defining the concept of “tax settlement control.” The second chapter focuses on defining the concept of tax settlement, its phenomenology, and the concepts related to it and influencing its shape. In this chapter, the author analyzes the impact of the way the tax obligation arises on the form of tax settlement and analyzes how the shape of tax settlement resulting from the way the tax obligation arises and how is its influence in the area of tax settlement control. In the third chapter, the concept of tax settlement control is defined, and the author makes the analysis of the impact of the form of tax settlement on the needs for controlling the correctness of tax settlement. This chapter is a basis for evaluating the phenomenological forms of legal institutions of tax settlement control. In chapters IV and V, the author’s attention is focused on potential legal institutions of tax settlement control and the systematization of legal and financial norms tax settlement control in which competencies to making control are encoded, belonging not only to the field of procedural tax law but even, in exceptional cases, to substantive tax law. The way of conducting considerations on potential legal institutions of tax settlement control is primarily focused on legal institutions resulting both directly from national law and European Union law.