

Annex No 3
to the application for the assessment of a Ph.D. thesis

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Summary of Professional Accomplishments

1. Name and surname: Rafał Dowgier

2. Diplomas and academic degrees – specify the name, place and year they were obtained and the title of doctoral dissertation:

- 06.2002 – M.A. in Law, Faculty of Law, University of Bialystok; thesis title: *Interpretation of Tax Law*; Supervisor: prof. zw. dr hab. Leonard Etel;
- 06.2002 – completed postgraduate studies in tax counseling, Faculty of Law, University of Bialystok
- 06.2008 – Ph.D. in Law, Faculty of Law, University of Bialystok; dissertation title: *Tax Law Making in Poland*; Supervisor: prof. dr hab. Leonard Etel

3. Employment in academic units

- from 09.2004 to 09.2009 – Lecturer, first in the Department of Financial Law, then in the Department of Tax Law, Faculty of Law, University of Bialystok;
- since 10.2009 – Assistant Professor, Department of Tax Law, Faculty of Law, University of Bialystok

4. Accomplishments resulting from Art. 16 par. 2 of the Act of 14th March, 2003 on academic degrees and title and degrees and title in the Arts (uniform text: Journal of Laws of 2014, item 1852 as amended):

a) the title of scientific accomplishment:

The author of a monograph titled *The impact of regulations on granting State aid on making and applying local tax law*

b) the author, title, a year of publication, publishing house:

R. Dowgier, *The impact of regulations on granting State aid on making and applying local tax law*, Białystok 2015, Temida2, pp. 386.

c) a scientific purpose of the above work and results achieved therein as well as their possible application:

A basic function of tax is fiscal as it is a source of the revenue budget. From this point of view, using tax as an instrument of aid granted by the State may seem contradictory to the essence of this allowance. Nevertheless, this inconsistency is rather obvious because, in some situations, the application of tax preferences fulfills another function of tax distinguished in the subject literature, i.e. as a fiscal stimulus. Differentiation of tax burdens, *inter alia* by their decrease, may encourage taxpayers to carry out specific actions. It may create new investments and new workplaces thus contributing to the increased tax base. Appropriate establishment of tax burdens' thresholds may constitute an element of the State's tax policy. Complexity of the issue of a contemporary use of tax as a tool to pursue such a policy is particularly apparent in the aspect of its impact on economic processes since the application of such mechanisms may lead to the infringement of competition apart from the assumed positive stimulating effect. Meanwhile, one of the main prerogatives of the European Union, which is reflected in the Treaty on the Functioning of the European Union, is the assurance of the same and just conditions of competition in the internal market to all entrepreneurs. The fulfillment of this objective is guaranteed by a general ban on granting State aid by Member States which may also take a form of tax preference. In this background, differences in interests of individual Member States are particularly visible which, for various reasons, aim at granting aid to entrepreneurs operating within their territories. Therefore, the general ban on granting State aid should be perceived as limitation of these States' powers, including the sphere of tax law.

The above general remarks indicate the connection between tax law, or more precisely between tax as an instrument of pursuing a tax policy, and the State aid law composed of legal norms aimed at the protection of competition within the EU internal market. For this reason, this issue, which so far has not been presented in the Polish subject literature in a wider

context, deserves special attention. The existing studies thereon have been almost exclusively based on the analytical method involving the assessment of binding legal regulations and, in principle, referred to tax issues either to a small extent or regarded only selected institutions regulated in this branch of law. Whereas the purpose of this monograph is to present the impact of State aid regulations on both making and applying tax law by using therein not only an analytical but also empirical research method based, most of all, on surveys and questionnaires. For the reasons mentioned below, the considerations thereon have been limited to the local tax law.

The book has been essentially based on the results of my research carried out within the research project funded by the National Science Centre (contract no. UMO-2011/01/B/HS5/01091) titled *The impact of regulations on granting State aid on making and applying tax law in Poland*. In the part concerning local tax law I continued my scientific research connected with the relations between the State aid law and tax law that I carried out earlier (in 2010 and 2011) at the Faculty of Law of the University of Białystok within the project *Local tax law reform* led by Prof. zw. dr hab. Leonard Etel. Without getting ahead of certain assumptions resulting from the abovementioned research, I must emphasize right here that during my work it appeared that the impact of State aid regulations on tax law was much greater locally than centrally. It, most of all, refers to the stage of law making due to the fact that there are 2478 municipalities in Poland whose Councils pass several dozen resolutions annually including, *inter alia*, tax matters. These resolutions, which mostly determine local tax rates and introduce exemptions thereto, need to be analyzed as far as the admissibility of granting tax preferences in the light of the general ban on granting State aid is concerned. Moreover, municipal tax authorities, i.e. village mayors and city mayors (city presidents), in those over 2500 municipalities commonly apply tax law provisions which envisage different kinds of tax preferences or grant such preferences in the form of reliefs to repay tax liabilities by issuing individual decisions, which also requires them to evaluate the admissibility to grant them in the light of State aid provisions.

For the above reasons, the study is focused exclusively on the issue of making and applying local tax law. It does not mean, however, that considerations included therein cannot be used to analyze issues connected with tax law legislation centrally and its application by State tax authorities. The scope of granting reliefs to repay tax liabilities regulated in the Law on Tax Ordinance does not contain any differences between applying these provisions by the State and self-government tax authorities in particular.

Explaining reasons for venturing to explore the impact of State aid law on tax law, I should start with the claim that one of the fundamental principles ruling the EU common market is free competition. Member States' activities may be contradictory to it thus evoking disturbances in the common market operation. One of the instruments applied by a State to realize a broadly understood economy support are various kinds of tax preferences (among others, reliefs and exemptions). Such types of institutions constituting State aid may be prohibited from the point of view of the protection of competition. This is the reason for the EU law binding restrictions connected with granting State aid. It should be emphasized that

they are essentially identical for all Member States and must be included in their legal orders. Due to the above, considerations on such regulations are universal and, in principle, the analysis of individual Member States' legal systems is not necessary.

The EU law contains criteria according to which State aid is considered unlawful. These regulations, however, are of a general and guidance-like nature contained in the primary law. In result, their application in domestic legal orders is connected with the introduction of special legal solutions thereto within this scope. Taking Poland as an example thereof, we can see that granting State aid in the form tax preferences is connected with numerous doubts and problems. They are particularly visible locally, which results from a large number of municipalities that hold law-making rights as well as municipal tax authorities that apply the law.

The following arguments supported undertaking research within the scope connected with the impact of State aid regulations on making and applying local tax law in Poland:

- a) The issue of State aid determines a correct use of tax law in practice. As a rule, wherever we deal with tax preferences (reliefs, exemptions, lower rates or a withdrawal from tax collection) with regard to entities conducting a business activity, the analysis of regulations on State aid is at stake. Therefore, it is a very common problem.
- b) The value of regulations on State aid is in direct proportion to the importance of tax preferences in economic life which, in principle, are an element of a tax policy pursued by a State. State aid is currently an inherent element of the system of granting tax reliefs and exemptions with regard to entities conducting a business activity. We deal with this issue, among others, when tax reliefs and exemptions are applied and introduced in the form of a resolution issued by Municipal Councils.
- c) State aid is not a category of tax law but its impact on this branch of law is significant. At the same time, it is problematic that, in principle, State aid law norms are different in nature from tax law norms. In the latter case, preciseness and clarity of norms are emphasized whereas State aid law focuses on the purpose it is to realize as its priority (protection of competition). This relates directly to the character of norms creating tax law (precise or concrete) and State aid law (guidelines-oriented). Therefore, those two issues should be brought together at the stage of making and applying tax law;
- d) The issue of applying regulations on State aid in the aspect of tax law is multifaceted. We should particularly indicate here that State aid is an issue connected with competition law and only to a certain extent with tax law.

Moreover, it should be emphasized that the indicated issues do not merely refer to tax authorities or law-making bodies but the addressees of these norms as well. The provisions on State aid impose on its beneficiaries specified obligations to be fulfilled.

Bearing the above in mind, it should be stated that there is a need to verify currently binding legal solutions concerning granting State aid in the form of tax preferences in the

context of their practical meaning and fulfillment of their assumed purpose. A target model of granting State aid in the form of tax preferences should be elaborated which, on the one hand, would maximally facilitate the assessment of admissibility of granting aid by tax authorities and, on the other hand, provide entities applying for aid with an opportunity to quite easily verify the conditions they must fulfill to obtain it.

Fundamental objectives to be fulfilled by the research carried out for the needs of this study were as follows:

- a) to analyze all spheres affected by the provisions on State aid with regard to making and applying local tax law in Poland. Within this scope, it was necessary to distinguish the stage of law-making and law application, which allowed to present the specificity of problems connected with these spheres in a better way;
- b) to identify and analyze problems connected with the above issues;
- c) to indicate possible solutions of the identified problems.

With regard to the above, an essential research problem should be formulated which this study has attempted to solve. It can be limited to the question whether, and if yes to what extent, State aid law affects making and applying local tax law in Poland. The answer to this question could be provided if the above mentioned basic research objectives were fulfilled, i.e., most of all, identification of the areas affected by State aid law with regard to making and applying local tax law and ensuing problems. It has been reflected in the work's structure which is composed of two fundamental parts referring to the stage of making and applying local tax law. These considerations are preceded by introductory issues connected, above all, with the terms *local tax laws* and *State aid*. In the latter case, within the scope required to fulfill the work's subject, it was necessary to analyze the issues connected with the general ban on granting State aid with a particular focus on prerequisites of aid admissibility.

Bearing the above mentioned research objective in mind, a crucial hypothesis being verified herein assumes that regulations on State aid constitute an additional restriction of municipalities' tax powers and impede the pursuit of tax policy by them. These restrictions are apparent not only at the stage of making local law acts in the form of tax resolutions but also during the application of statutory provisions envisaging tax preferences in the form of reliefs and exemptions. Moreover, they form the grounds for the issue of individual decisions in the matter of reliefs to repay tax liabilities. I have assumed a draft thesis to verify the above hypothesis according to which regulations on State aid may affect making and applying local tax law in two aspects: normative and extra-normative. As far as the first aspect is concerned, they are obviously connected with specified obligations resulting from legal provisions which are both substantive (a ban on granting aid or its specified types) and formal (a duty to notify or submit a drafted resolution to be evaluated by President of Office of Competition and Consumer Protection). Whereas with regard to the extra-normative aspect, I have assumed that there are significant reasons why municipal tax authorities and municipal law-making bodies tend to avoid granting State aid. Such conduct is caused, e.g., by the necessity to apply

directly often imprecise EU regulations on State aid law and the fear of granting aid in breach thereof.

The research conducted in order to verify the legitimacy of the indicated research hypothesis relied on empirical (questionnaires and surveys), analytical (the assessment of the status quo of binding legal regulations) and synthetic (involving the evaluation of adequacy of binding legal solutions confronted with the results of the empirical research) methods.

The analyzed monograph consists of six chapters. The first one defines the terms of making and applying law as well as specifies the essence of local tax law. The next chapter presents the term of State aid and its categories. Moreover, the considerations therein focus on prerequisites of admissibility of granting State aid. Other parts of the work refer directly to the issues connected with the impact of State aid regulations on local tax law. The third chapter regards tax preferences granted by municipalities within the scope of tax and fees constituting their revenue. The fourth chapter analyzes making of local tax law in the context of the impact exerted by State aid regulations within this scope. Whereas the next chapter depicts the impact of these regulations on applying local tax law. The sixth chapter presents the issue of refund of State aid granted in the form of tax preferences when State aid provisions have been violated. The work finishes with the conclusions including *de lege ferenda* postulates.

Referring to the first question indicated in the introduction, we should pay attention to a wide area of tax matters that are affected by the regulations on State aid. The areas affected by State aid provisions with regard to local tax law can be subjectively divided into the following categories:

- a) introducing tax reliefs and exemptions in the form of legal acts (Municipal Councils' statutes and resolutions);
- b) application of the above mentioned preferences by municipal tax authorities;
- c) provision of reliefs to repay tax liabilities by municipal tax authorities through individual decisions.

Provisions on State aid constitute a legal limitation to grant tax preferences. It should be emphasized here that these regulations basically do not prevent municipalities from granting aid but introduce additional conditions of a substantive and formal nature within this scope. It can be generally stated that State aid in the form of tax preferences may always be granted after it is accepted by the European Commission, which requires notification of a relevant act based on which the aid is to be granted. Therefore, it is the Commission which eventually evaluates the impact of State aid on the internal market and assesses its admissibility. The obligation to notify, however, is subject to several exceptions which, as a rule, require the fulfillment of detailed substantive prerequisites of admissibility of granting a specified category of State aid. These additional conditions considerably restrict granting tax preferences, which is mainly connected with individual categories of State aid.

Art. 20c of the Act on Local Tax and Fees can serve as an example of such legal restrictions. It stipulates that in case of different rates of local tax and fees, they are limited to

de minimis aid. Likewise, a possibility of granting aid in any other form has been excluded even though the EU law admits other cases of granting State aid too (e.g. block exemption).

Secondly, in case of *de minimis* aid, admissible thresholds of aid designated directly by the applicable EU provisions are a considerable restriction. Due to the above, in practice, even if the conditions to apply exemptions envisaged by domestic law are fulfilled, the preference may not be granted if these limits are exceeded. Additionally, as late as to the end of 2013, a considerable limitation preventing granting the analyzed category of aid was the so called difficult economic situation of an entrepreneur. For instance, it entailed situations when a relief could not be granted even though general prerequisites of granting it were fulfilled, e.g. an important taxpayer's interest or public interest.

In general, it should be assumed that the application of directly binding EU provisions on State aid leads to modifications of the conditions of granting aid envisaged in domestic law through the introduction of additional obligations to be fulfilled within this scope.

In the light of the pursued research, the thesis on both normative and extra-normative limitations to grant tax preferences resulting from the essence of State aid provisions has been confirmed. The ensuing conclusion is that State aid is commonly perceived as complicated. This remark also refers to entities applying for tax preferences.

At the same time, it is worth noticing that the complexity of State aid regulations is not, in practice, a cardinal obstacle to pass tax resolutions introducing tax preferences by competent Municipal Councils. Therefore, despite the fact that provisions on State aid are deemed complicated or very complicated, acts of local law forming the grounds for granting aid are passed indeed. It may lead, though, to the adoption of defective resolutions, which is confirmed by judicial functions performed by Regional Accounting Chambers.

In the light of the above, the emerging picture of law-making activity of Municipal Councils depicts, on the one hand, employees responsible for drafting tax resolutions who find State aid provisions to be a barrier to adopt such resolutions but, on the other hand, nothing impedes passing them in practice. It may lead to passing resolutions in breach of limitations resulting from the general ban on granting State aid, which is very seldom reported by President of Office of Competition and Consumer Protection which, in turn, is a consequence of the fact that resolutions deemed by Municipal Councils as not constituting the grounds for granting State aid are simply not sent to him. It refers to cases when certain aid is not considered to be State aid at all despite the fact such aid may occur.

Considerations made in the work, which are based on the data obtained during the research and their analysis, confirm a crucial role played by State aid regulations in the context of making and applying tax law in municipalities. Interactions between these groups of regulations are multifaceted even though their common denominator are tax preferences since granted aid assumes just such a form.

Municipalities deal with State aid at the stage of passing resolutions in the matter of tax exemptions and reliefs. Secondly, it occurs during the issue of tax decisions in individual

matters within the scope of reliefs and exemptions from agricultural tax and reliefs to pay tax liabilities regulated by Tax Ordinance. Over the years, the value of State aid granted by municipalities in the form of tax preferences has been growing whereas, as a rule, it is *de minimis* aid. The reasons thereof should be searched, most of all, in simple procedures of granting aid in this form and the easiness to obtain it by entrepreneurs (lack of their own contribution and no obligation to indicate a purpose of aid).

In the light of the above, however, a question arises whether the simplicity of application should be a cardinal criterion of granting tax preferences if we assume that they should be a tool of a tax policy pursued by municipalities. What benefits does a municipality enjoy for withdrawing PLN 500 or even PLN 2.000 of tax arrears owed by an entrepreneur? Preferences granted in insignificant amounts and lacking a target character cannot be an efficient tool of a tax policy being pursued. A considerable range or liberty in granting this kind of support is indeed a sort of encouragement to abuse it which is favored, among others, by binding principles of granting reliefs to repay tax liabilities based on discretion and unclear prerequisites of their application. Therefore, it is rather difficult to talk about a stimulating function of tax preferences within the scope of *de minimis* aid. This function is better fulfilled by target support, i.e. the one connected with the requirement of incurring specifically designated expenses by a beneficiary. Here, first of all, relatively low limits of *de minimis* aid in the context of investment are not binding. Secondly, granting aid, a municipality has a guarantee that it will be properly used because infringements therein entail its recovery.

The above arguments imply the conclusion that in Poland municipalities grant State aid in the form they do mainly not because it benefits them but, most of all, with the inclusion of the criterion of simplicity of procedures connected with it. If investment support for training or employment was granted upon as simple principles as *de minimis* aid, it would certainly be as popular. It can be confirmed by the example of successive aid schemes in the form of the Cabinet's Regulations on the exemptions from a real estate tax constituting regional aid for new investment and the creation of new workplaces. Just after the launch of these schemes, which simplified the procedure of granting aid and indicated detailed conditions of its application, relatively numerous resolutions of Municipal Councils envisaging this kind of preference started to crop up in Poland. It is difficult to assume that before these Regulations came into force municipalities did not need to encourage investment within their territories. Such needs did exist but sufficiently simple instruments which could implement them did not. Consequently, bearing in mind difficulties connected with correct drafting of a resolution and the length of procedures connected with obtaining approval to grant aid from the European Commission, such resolutions were simply not passed, often even against municipalities' needs.

From the point of view of municipalities, State aid regulations are perceived as a real barrier impeding provision of support to entrepreneurs. It results from several circumstances.

First of all, a multitude of legal regulations connected with granting State aid should be emphasized, in the thick of which municipalities simply lose their way. Even the establishment of legal frames necessary to grant aid does not resolve the problem because

their complexity requires employees of offices working for municipalities to possess expertise they most often lack. What is more, the EU legal provisions are applied directly within the scope of State aid. Currently, it is not a problem that these regulations were originally created in foreign languages since their official translations are commonly accessible. However, the language of those provisions differs cardinally from the quite precise Polish language contained in legal acts concerning tax law, which is a source of vital problems for entities applying them.

Secondly, tax law regulations are not entirely consistent with the provisions on State aid. Several examples thereof may be indicated, starting from different understanding of an economic activity or a ban to introduce mixed exemptions (objective-subjective) and finishing with a ban to introduce tax reliefs. Thus, at the stage of making and applying tax law in municipalities, it is necessary to analyze two different legal orders and eliminate mutual contradictions, and most often it is a matter of interpretation. Such an activity burdens municipal offices employees who are often unprepared for it.

Thirdly, the need to include regulations concerning State aid most frequently prolongs and complicates the procedure of making and applying tax law. Notifying and applying for an opinion of President of Office of Competition and Consumer Protection or Minister of Agriculture and Rural Development and finally notifying aid granting projects are effective discouraging factors.

Fourthly, obligations of municipal tax authorities connected with granting State aid do not expire at the moment of granting it. Once granted, it entails the issuance of certificates, informing the public about aid and finally making reports. Remembering that most often it is *de minimis* aid, i.e. as a rule not significant, there arises a question about the balance between the amount of work carried out in municipalities and the value of granted preferences. To describe it more literally, the amount of work is disproportionate to its cost, e.g. in case of write-offs under *de minimis* aid in agriculture, it is PLN 200 off an agricultural tax.

Fifthly, we should finally pay attention to a crucial psychological factor. Since municipalities are commonly afraid of granting State aid, as it has been depicted in this study and confirmed by pursued empirical research, thus it is more than natural to strive for not applying it. An employee of a municipal office responsible for preparing a draft of a resolution or decision in the matter of a relief to repay tax liabilities who must on his own evaluate the occurrence of criteria under Art. 107 par. 1 of the Treaty on the Functioning of the European Union, verify whether the aid does not exceed the limit, issue a certificate calculating a gross equivalent of aid and finally write an obligatory report thereon, simply endeavors to avoid such activities. Moreover, we may quite rightly assume that in many cases employees are pressed by either village mayors, city mayors (city presidents) or councilors to grant these preferences regardless of the circumstances. This thesis is confirmed by the research surveys and questionnaires which indicated that in creating tax resolutions, a low quality of legal regulations is not the greatest problem at all but external pressures. Consequently, we should be surprised when Supreme Audit Office acknowledges that aid was

granted in breach of the law. We cannot only blame inadequately prepared employees of municipal offices for it.

The above presented aspects connected with granting State aid in municipalities were a foundation of emerging specific “defensive mechanisms” operating in them, which may be understood but never accepted. First of all, they contribute to passiveness within the scope of granting State aid. Thus, in response to existing needs, resolutions in the matter of exemptions or reductions of tax rates are not passed, and reliefs for entities conducting a business activity to pay tax are not applied. As far as the latter issue is concerned, withdrawing relief grants is favored by the very structure thereof based on discretion and unclear concepts, which fact may be efficiently used as the basis to refuse to grant a preference and this way avoid problems with State aid.

If, however, it is not possible to withdraw from granting aid to entrepreneurs completely, attempts are made to classify it as aid not fulfilling the criteria under Art. 107 par. 1 of the Treaty on the Functioning of the European Union. Thus, reliefs and exemptions are granted to entrepreneurs with a conviction they do not constitute State aid. However, such activities are often not based on a factual state which is only superficially verified or not verified at all. Another alternative solution for granting aid is to provide it under the simplest procedure, that is to say, principally in the form of *de minimis* aid. Moreover, it must be said that if there was not a simplified course of procedure for this category of aid, this issue would in practice be treated marginally by municipalities.

Bearing the above in mind, we should now ask how to solve the problems depicted herein assuming that the simplest one, i.e. absolute withdrawal from granting State aid, is not possible to be realized in practice. In my opinion, we should start from a basic question, i.e. why municipalities apply tax preferences. If, particularly within the scope of tax resolutions, tax preferences are to be system-like solutions designated to exert specified results (supporting investment, supporting specified types of a business activity, decreasing, if necessary, burdens for specified categories of entities or types of activity), they must be rational and sufficiently justified. This is why, before passing a resolution on tax exemptions or lowered tax rates, the scale of impact of these regulations must be determined. Law is not created only for the sake of creation itself and, in practice, it is not rare for Municipal Councils to introduce solutions which are not applied at all. In such a case we deal with the so called dead law. For this reason, introducing tax preferences, particularly those constituting State aid, should be especially well-considered.

If there is a need to provide aid, there must be someone in a municipality who will be able to prepare a draft of an appropriate resolution or decision. It seems that a lack of such people today is a crucial problem. In most municipalities, especially rural ones, there are no such people, which appears to be a fundamental cause of irregularities connected with granting State aid. The solution thereof would be a far-reaching educational action, which should be a priority for President of Office of Competition and Consumer Protection in particular. A certain solution would also undoubtedly be a greater use of benefits flowing from binding notified aid schemes of the European Commission which have a form of

regulations. Their functioning would considerably facilitate the preparation of normative acts and issuance of decisions on the basis of which aid is granted. Consequently, at least a part of responsibility connected with a correct preparation of a drafted act on the basis of which aid is granted would be relieved from the employees of municipal offices. The best example confirming this thesis's accuracy is an increased number of resolutions in the matter of regional aid for new investments that were passed after the Cabinet issued a relevant regulation thereon.

Bearing in mind general considerations mentioned above, we may indicate main causes impeding granting State aid in the form of tax preferences by municipalities. They are as follows:

- a) the need to apply the EU legal provisions directly;

Provisions on the protection of competition encompassing regulations limiting a possibility of granting State aid by the European Union Member States derive, most of all, from the European Union primary law. What is more, they are specified into secondary law (mostly through Regulations). This entails a problem of direct application of these regulations by national courts, public administration bodies and beneficiaries of aid themselves. This issue is particularly complicated as far as norms derived from the Lisbon Treaty are concerned which, introducing a general ban on granting State aid, may not be applied directly in every case. That is why it is necessary to know the EU law applicable to domestic law more profoundly. In my opinion, both tax authorities and taxpayers often lack such knowledge. This remark also refers to the case law of Court of Justice of the European Union, previously known as the European Court of Justice, as well as European Commission's decisions which significantly affect the application of the EU law. Consequently, there occurs peculiar fear of applying these regulations, which should be considered as an extra-legal (psychological) factor restricting granting State aid. It is particularly apparent in case of reliefs to repay tax liabilities which might be not applied due to their discretionary character.

- b) a specific character of the EU law norms expressed in their generality and guidelines-like nature, which results in the need to evaluate admissibility of granting State aid mostly on the basis of the so called "soft" criteria;

A character of domestic norms encompassed by tax law is fundamentally distinct from the EU regulations related to the ban to grant State aid and the admissibility of exceptions thereof. Polish tax law is relatively precise in its content; it quite seldom makes use of general clauses. Whereas defining a ban to grant State aid itself, the European Union law already uses such terms as, e.g., selectiveness of aid or its anti-competitive nature. These terms are executed by rich case law of the EU courts or European Commission's settlements. Moreover, the application of law within the indicated scope requires inclusion of several acts of secondary law, e.g. European Commission's Regulations admitting granting specified categories of State aid as well as European Union soft law in the form of guidelines or communications. The need to interpret the EU law each time in the context of the analysis of individual cases of applying tax preferences is an element discouraging their application in all

cases involving optional aid (e.g. exemptions from a real estate tax in the form of a resolution of Municipal Council) or discretionary aid (e.g. reliefs to repay tax liabilities).

- c) lack of coherence between domestic and EU law provisions as well as insufficient specification of the issue of State aid in the Polish tax law provisions;

Polish tax law regulations do not sufficiently embrace the issue of State aid. This problem is particularly apparent within the Acts of detailed tax law which regulate tax exemptions and reliefs. As an example thereof is the fact that domestic provisions do not determine directly whether certain aid is State aid or not. In consequence of the current state of affairs, in the majority of cases the assessment of such situations is shifted to a body granting aid. Thus, the liability for a defective activity therein is delegated upon it too.

Moreover, domestic law should be extended by including exceptions from a general ban on granting State aid, e.g. under block exemption. Introduction of appropriate regulations thereon, which are the grounds of making local tax law, to the domestic law considerably increases access to aid, which is clearly confirmed by an excellent increase of a number of resolutions on exemptions from a real estate tax and means of transport, which constitute regional aid for investment on the basis of relevant Regulations of the Cabinet, adopted by Municipal Councils. Therefore, it is reasonable to introduce a mechanism regulating some issues connected with State aid, conditions of admissibility of specified categories of aid in particular, and their consistency with the EU provisions on the level of domestic provisions.

- d) lack of coherence between Polish tax law provisions and domestic provisions on State aid;

In the national legal order, the issue of State aid is generally regulated in the Act on State aid proceedings as well as the implementing rules thereto. These acts, however, do not contain too many detailed regulations which refer directly to tax law. This situation should be changed. Such issues as, e.g., a definition of a business activity, determination of a day when aid is granted, or a procedure of claiming aid recovery in the form of tax preferences, should be additionally specified. At present, there are no systematic regulations on State aid including specificity of tax preferences. These discrepancies are particularly apparent within the scope of the term of a business activity, which is crucial in granting State aid. In the national legal order, it is defined both by the systematic Act on Freedom of Business Activity (Art. 2), the Act on State aid proceedings (Art. 2 point 17), the Act of general (Art. 3 point 9 of Tax Ordinance) and detailed tax law (e.g. Art. 1a par. 1 point 4 of the Act on Local Tax and Fees). These definitions differ from one another because, except the Act on Freedom of Business Activity, they are solely applied for the needs of a particular Act and they are, in principle, narrower than understanding of a business activity resulting from the EU law provisions. It evokes situations when State aid may be granted to entities which, based on a given Tax Law, do not conduct a business activity. An example thereof are entities conducting agricultural or forestry activity, which is not recognized as a business activity in the light of Art. 1a par. 2 of the Act on Local Tax and Fees.

Thus we should not be surprised by the fact that this situation is a source of significant problems during both making and applying local tax law; the problems which should be eliminated. Therefore, as far as State aid is concerned, we should postulate a direct inclusion of a general reference to State aid regulations in the provisions forming the grounds of granting tax preferences. Needless to say, tax law provisions should contain a general statement similar in its reading to Art. 20a of the Act on Local Tax and Fees, according to which State aid is granted in compliance with the provisions on State aid. Such legacy would emphasize the precedence of the regulation within this scope both over the systematic understanding of the term *business activity* resulting from the Act on Freedom of Business Activity, its modifications resulting from domestic special provisions (e.g. within the scope of exclusion of specified types of activity from a business activity) and its understanding resulting from a glossary of a given act. It would dispel doubts connected with the use of various definitions of an entrepreneur and a business activity on the basis of a given act, and provide priority for the use of understanding adopted in the EU law.

- e) lack of clear indication which statutory reliefs and exemptions may constitute State aid;

The consequence of a general nature of Art. 107 par. 1 of the Treaty on the Functioning of the European Union is the fact that whenever it is necessary to include the principles of State aid rationing both within the scope of making and applying local tax law with regard to tax preferences, a basic problem is that we are not sure which preferences may constitute such aid. Considerations made therein allow to state that in case of tax preferences which may constitute State aid, it is reasonable to indicate directly in a normative act being the basis of granting the preferences that they are at least likely to constitute State aid. In cases which do not arise any doubts with regard to such a classification of preferences, a normative act should not only indicate that it is State aid but also point to the form under which it may be applied (e.g. *de minimis* aid). At the same time, wherever possible, we should avoid straight references to directly applied acts of EU law in domestic provisions, which will prevent a situation when it is necessary to adapt domestic provisions to relevant amendments of the EU provisions. It will also preclude recently occurring situations when domestic provisions refer to already invalid acts of the EU law.

It would be rational to assume that if, with regard to some categories of tax preferences, the legislator indicates that they constitute or may constitute State aid, it would mean that if he remains silent in other cases, such aid is out of the question. Therefore, we should review tax legislation from this point of view and change legal regulations so that they clearly indicate that the application of preferences may lead to granting State aid.

Summing up, it should be stated that the evaluation of the practice of applying State aid provisions in municipalities allows to claim that it is still a relatively novel issue which, to a great extent, is a source of problems just due to this. Nevertheless, compared to Polish tax law regulations, a great advantage of State aid provisions is their relative stability. It gives hope that legal awareness among both municipal tax bodies and entrepreneurs within this

scope will in time rise whereas knowledge of legal regulations will positively affect the sphere of both making and applying local tax law.

5. Scientific contribution and other scientific and research accomplishments including the criteria envisaged in the provisions issued on the basis of Art. 16 par. 4 the Act of 14th March, 2003 on academic degrees and title and degrees and title in the Arts (uniform text: Journal of Laws of 2014, item 1852 as amended):

5.1. Scientific contribution

Since the beginning of my scientific and research work I have been interested in the issues regarding local tax law. Apart from the impact of State aid regulations exerted thereon as presented in the above mentioned monograph and other studies listed in the index of published scientific works contained in Annex No 4 to the application, my works have mostly focused on two areas:

- a) the application of general tax law provisions by municipal tax authorities, in particular the regulations of the Act of 29th August, 1997 – Tax Ordinance (uniform text: Journal of Laws of 2015, item 613 as amended), and
- b) making and applying provisions regulating the structure of local tax and fees.

Ad a) The application of Tax Ordinance regulations by tax authorities

My interests in the above research area have been focused both on theoretical aspects connected with creating general tax law as well as practical problems connected with the application of the Act – Tax Ordinance.

In 2014 I was appointed Member of General Taxation Law Codification Committee by President of the Council of Minister, within which I participate in creating a project of new codification. Guidelines to the new act were presented in the monograph: L. Etel *et. al.*, *Ordynacja podatkowa. Kierunkowe założenia nowej regulacji [Tax Ordinance. The Assumptions of a New Regulation]*, Temida2, Białystok 2015, of which I am a co-author. The subject of this study is a concept of a new act regulating general tax law elaborated by Members of General Taxation Law Codification Committee. It characterizes all basic institutions that should be included in a new Law and justifies the need to introduce them in a proposed form. The study has been divided into three fundamental parts. The first one explains the need to prepare a new regulation and the purpose of its implementation. The second one presents the assumptions of a new Tax Ordinance aiming to protect taxpayers' rights. The third one embraces assumptions aiming to increase efficacy and efficiency of tax obligations' assessment and collection.

During works on the monograph I took part in the preparation of a preliminary concept of individual institutions of the new codification as well as final elaboration of their legal

framework. In particular, I was engaged in the issue of adapting proposed provisions to the needs and specificity of operation of municipal tax authorities (chapter III point 3.2. *Self-government tax authorities*) as well as the problem of solidarity in tax law (chapter III point 10 *Solidarity in tax law*).

I was also interested in the issues connected with general tax law from a theoretical perspective during my cooperation with Prof. Leonard Etel and other authors who participated in the preparation of the study titled *The System of Financial Law, v. III, Tax levy law*, Wolters Kluwer, Warsaw 2010. I was appointed a secretary of this volume coordinating works of the authors of studies included therein. Moreover, I was an author of the part on a relief to repay tax obligations. I discussed there the term, types and purpose of applying reliefs to repay tax, their discretionary nature as well as prerequisites and procedure of granting them.

Moreover, I would like to emphasize that Faculty of Law of the University of Bialystok together with Fiscal Chamber in Bialystok, Customs Chamber in Bialystok, Fiscal Audit Office in Bialystok and Provincial Administrative Court in Bialystok has been co-holding annual scientific conferences called *Tax Ordinance in Theory and Practice* for 10 years. The effect of these meetings is a series of scientific monographs. They include studies prepared by the representatives of tax law science as well as practitioners and administrative courts' judges connected with the leading theme of a given volume. In 2009-2015 I was a science editor of the following volumes:

- *Ordynacja podatkowa. Wokół nowelizacji [Tax Ordinance. About the Amendment]*, Temida2, Bialystok 2009;
- *Ordynacja podatkowa. Kontrola realizacji zobowiązań podatkowych [Tax Ordinance. Control of Tax Obligations' Fulfillment]*, Temida2, Bialystok 2012;
- *Ordynacja podatkowa. Rozstrzygnięcia organów podatkowych i skarbowych [Tax Ordinance. Settlements of Tax and Fiscal Authorities]*, Temida2, Bialystok 2014;
- *Ordynacja podatkowa. Dowody w postępowaniu podatkowym [Tax Ordinance. Evidence in Tax Proceedings]*, Temida2, Bialystok 2013;
- *Ordynacja podatkowa - stan obecny i kierunki zmian [Tax Ordinance – Current State and Directions of Changes]*, Temida2, Bialystok 2015.

Within the scope of my achievements connected with general tax law regulations, I would like to indicate that I am a co-author of successive editions of commentaries to the provisions of the Act of 29th August, 1997 – Tax Ordinance. After being awarded a Ph.D. degree in Law, I took part in the preparation of the following issues of the above mentioned commentaries:

- *Ordynacja podatkowa. Komentarz [Tax Ordinance. Commentary]*, Edit. III (co-authors: C. Kosikowski, L. Etel, S. Presnarowicz, M. Popławski, P. Pietrasz), Wolters Kluwer, Warsaw 2009;

- *Ordynacja podatkowa. Komentarz [Tax Ordinance. Commentary]*, Edit. IV (co-authors: C. Kosikowski, L. Etel, S. Presnarowicz, M. Popławski, P. Pietrasz), Wolters Kluwer, Warsaw 2011;
- *Ordynacja podatkowa. Komentarz [Tax Ordinance. Commentary]*, Edit. V (co-authors: J. Brolik, C. Kosikowski, L. Etel, P. Pietrasz, M. Popławski, S. Presnarowicz, W. Stachurski), Wolters Kluwer, Warsaw 2013.

In the above mentioned commentaries, I was responsible for the preparation of the parts regarding: agreements on determination of transaction prizes (Art. 20a – 20r), joint and several liability (Art. 91 – 92), the rights and duties of legal successors and transformed entities (Art. 93 – 106), third parties' liability (Art. 107 – 119), the obligation to keep a case data sheet (Art. 171a), and the exchange of tax information with other countries (Art. 305a – 305o).

The publication connected with the application of the provisions of the Act – Tax Ordinance by municipal tax authorities is a monograph titled *Tax Ordinance in the practice of municipal tax authorities – the current state and directions of changes*, Taxpress, Warsaw 2014, which I published in 2014. This study consists of three basic parts.

The first one analyzed Tax Ordinance regulations within the aspect of classifying this act as a source of local tax law. I excerpted from this Act and characterized these provisions which more or less directly include specificity of operation of municipal tax authorities and are the basis of making local tax law by municipal legislative bodies.

The second part presented and evaluated currently binding regulations of Tax Ordinance from the perspective of their application by municipal tax authorities. Considerations thereon were based on a single-theme series of articles regarding selected institutions regulated in Tax Ordinance that were published by me in a monthly journal *Review of Local Taxes and Self-Government Finance* in 2009-2012. In this part, I comprehensively presented thirty institutions regulated in Tax Ordinance, both within the scope of tax obligations and tax proceedings, starting from the issues connected with interpretations of tax law provisions through the analysis of methods of taking evidence (expert witness, inspection), principles of tax decisions' enforceability and finishing with examinations.

The third part closes the monograph by presenting concrete proposals of changes that should be introduced to Tax Ordinance and their reasoning. These changes take into account specificity of proceedings conducted by municipal tax authorities on the basis of Tax Ordinance provisions.

Ad. b) Making and applying provisions regulating the structure of local tax and fees

Another research area that I am interested in is making local tax law. Within this scope, my works carried out within the research project supervised by Prof. Leonard Etel titled *Local Tax Law Reform in Poland* realized in 2010-2011 deserve attention. The project

was funded by Ministry of Science and Higher Education (No N N110 183637) and its tangible result were two monographs: R. Dowgier, G. Liszewski, B. Pahl, *Stanowienie i stosowanie lokalnego prawa [Making and applying local law]*, Temida2, Białystok 2012, and L. Etel, R. Dowgier, *Podatki i opłaty lokalne - czas na zmiany [Local tax and fees – time for changes]*, Temida2, Białystok 2013.

In the first of the above studies, I was the author of the part regarding the analysis of parliamentary works in 2008-2009 within the scope of self-government tax and fees and the procedure of taking tax resolutions by municipal councils. Within the above scope, I analyzed legislative works connected with the creation of legal acts regulating the structure of tax and fees constituting municipal revenue. For the above purpose, I reviewed these works on the basis of the information about Polish Parliament's activity in 2008-2009. I analyzed all drafts of Acts Polish Sejm was working on during that time which introduced changes to the Acts regulating the structure of tax and fees constituting municipal revenue. Specification of these materials providing basic data about the legislative process is contained in the Tables being a part of the study. Whereas considerations on the procedure of taking tax resolutions by municipal councils were mostly based on the analysis of municipal statutes of a representative group of entities that were collected with regard to a territorial criterion (from all provinces) and municipalities' size (within each province, statutes of a provincial city, a town up to 50 thousand residents and a rural municipality were selected). The research material was additionally completed by data from 160 municipalities obtained through surveys and questionnaires. They contained questions about the analyzed subject matter which, to a great extent, were a source of information that could not be found in the statutes.

The results of the research carried out within the above mentioned project were also used in my study titled *Stanowienie i stosowanie prawa podatkowego regulującego podatki samorządowe [Making and applying tax law regulating self-government tax]*, which was a part of the monograph edited by M. J. Nowak and T. Skotarczak, *Zarządzanie miastem. Studium ekonomiczne i organizacyjne [City Management. Economic and organizational study]*, CeDeWu, Warsaw 2010. They were also presented in the article titled *Procedura podejmowania uchwał z zakresu podatków i opłat lokalnych – wnioski wynikające z przeprowadzonych badań [The procedure of taking resolutions on local tax and fees – the conclusions resulting from the research]*, which was published in a monthly journal "Przegląd Podatków Lokalnych i Finansów Samorządowych" [Review of Local Taxes and Self-Government Finance] 2011, No 4. In the first of the above studies, I presented both the structure of self-government tax and fees and discussed the rights and obligations of municipal councils within this scope. The second text synthetically presented fundamental conclusions resulting from the research on the procedure of taking tax resolutions by municipal councils.

Within the analyzed research area, co-authorship of the monograph titled *Podatki i opłaty lokalne - czas na zmiany [Local Tax and Fees – Time for Changes]* (co-author L. Etel), Temida2, Białystok 2013, is of considerable importance in my scientific contribution. This study consists of five parts. The first one justifies the need for changes within local tax and

fees. The second chapter presents legislative changes which were implemented within the scope of indicated considerations from a historical perspective. Successive parts of the study contain proposals of changes which should be introduced to the system of local tax and fees and binding provisions they are regulated in. The last chapter of the work evaluates changes to the Act on Local Tax and Fees, Agricultural and Forest Tax prepared by Ministry of Finance.

My contribution to the above mentioned monograph involved preparation of chapter II and V as well as conceptual work on other parts of the study, in particular on the creation of a catalogue of proposed changes within the scope of binding provisions regulating local tax and fees and their detailed justification.

My scientific contribution connected with the analyzed subject matter also includes several studies listed in Annex No 4 to this application that were published in scientific periodicals from the List B of Ministry of Science and Higher Education. In particular, I am the author of the following glosses to administrative courts' rulings arising from the provisions regulating the structure of local tax and fees:

- *The gloss to the judgment of Supreme Administrative Court in Warsaw of 29th June, 2006 (Docket No II FSK 1505/05), "Przegląd Podatków Lokalnych i Finansów Samorządowych" [Review of Local Tax and Self-Government Finance] 2008, No 7-8;*
- *Determinants classifying a road as public on the basis of the Act on Local Tax and Fees – the gloss to the judgment of Provincial Administrative Court in Gdańsk of 7th April, 2009 (I SA/Gd 875/08), "Gdańskie Studia Prawnicze. Przegląd Orzecznictwa" [Gdańsk Legal Studies. Case-Law Review] 2009, No 4;*
- *Are temporary building objects subject to tax? - the gloss to the judgment of Provincial Administrative Court in Łódź of 18th December, 2009 (I SA/Łd 987/09), "Przegląd Podatkowy" [Tax Review] 2011, No 5;*
- *Gloss, The obligation to pay health resort and tourist tax. The judgment of Provincial Administrative Court in Bydgoszcz of 27th April, 2011 (I SA/Bd 76/11), "Finanse Komunalne" [Municipal Finance] 2011, No 7-8;*
- *The gloss to the judgment of Provincial Administrative Court in Cracow of 04.11.2009 (I SA/Kr 1190/09) concerning the date of changing the Land and Buildings Registry affecting the change of the principles of real estate taxation, "Przegląd Podatków Lokalnych i Finansów Samorządowych" [Review of Local Tax and Self-Government Finance] 2010, No 5;*
- *Gloss, Taxation of building units situated within the road construction lane. The judgment of Provincial Administrative Court in Łódź of 19.10.2010 (I SA/Łd 864/10), "Finanse Komunalne" [Municipal Finance] 2011, No 10;*
- *Is municipality subject to a real estate tax? – the gloss to the judgment of Provincial Administrative Court in Gliwice of 4th April, 2012 (Docket No I SA/Gl 1019/11),*

“Przegląd Podatków Lokalnych i Finansów Samorządowych” [*Review of Local Tax and Self-Government Finance*] 2012, No 12;

- *Taxation of advertising billboards - the gloss to the judgment of Supreme Administrative Court of 20th January, 2012 (Docket No II FSK 1405/10), “Przegląd Podatków Lokalnych i Finansów Samorządowych” [Review of Local Tax and Self-Government Finance] 2013, No 1;*
- *Do principles on rounding off numbers specified in Art. 63 § 1 of Tax Ordinance apply to the fee for municipal waste management? – comments arising from the judgment of Provincial Administrative Court in Lublin of 28.12.2012 (I SA/Lu 932/12), “Finanse Komunalne” [Municipal Finance] 2013, No 9;*
- *Establishment of separate ownership of premises and taxation of building’s common parts - the gloss to the judgment of Provincial Administrative Court in Łódź of 9th April, 2015 (I SA/Łd 8/15), “Przegląd Podatków Lokalnych i Finansów Samorządowych” [Review of Local Tax and Self-Government Finance] 2015, No 6;*
- *Taxation of parking lots in multi-space garages (a current and future status) - the gloss to the judgment of Provincial Administrative Court in Wrocław of 30th January, 2015 (I SA/Wr 2257/14), “Przegląd Podatków Lokalnych i Finansów Samorządowych” [Review of Local Tax and Self-Government Finance] 2015, No 10.*

The issue of application of provisions on local tax and fees was also the subject of studies in the form of lexicons co-created by me, i.e.:

- R. Dowgier, L. Etel, B. Pahl, M. Popławski, *Leksykon podatków i opłat lokalnych [Lexicon of Local Tax and Fees]*, Wolters Kluwer, Warsaw 2010;
- R. Dowgier, L. Etel, B. Pahl, M. Popławski, *Podatki i opłaty lokalne. 601 pytań i odpowiedzi [Local Tax and Fees. 601 Questions and Answers]*, Wolters Kluwer, Warsaw 2012;
- R. Dowgier, R. Zenc, *Podatkowa pomoc publiczna udzielana przez gminy w pytaniach i odpowiedziach [Tax State aid provided by municipalities in questions and answers]*, Taxpress, Warsaw 2015.

Moreover, my interests in the issues connected with legal regulations concerning local tax and fees are reflected in scientific cooperation with the Faculty of Law of Masaryk University in Brno. I am a Member of the Center for Information and Research Organization in Public Finance and Tax Law of Central and Eastern European Countries and the Center of Polish Law.

The Centre of Polish Law established in the Faculty of Law of Masaryk University in Brno is a platform of mutual cooperation between scientists from the Czech Republic and Poland. It organizes, *inter alia*, Czech-Polish scientific conferences “Comparative Law”. I was a science reviewer of scientific publications created in connection with these conferences: D. Czudek, M. Koziol (eds.), *Česko-polská právní komparatistika 2012. Sborník příspěvků z*

mezinárodní vědecké konference, Acta Universitatis Brunensis Iuridica, Masarykova Univerzita 2012 and D. Czudek, M. Koziel (eds.), *Česko-Polská právní komparatistika 2013, Spisy právnické Masarykovy Univerzity*, Acta Universitatis Brunensis Iuridica, Masarykova Univerzita 2013. What is more, within this cooperation I was a co-author of the study D. Czudek, R. Dowgier, *Zdanění nemovitostí v České republice a Polsku*, Časopis pro právní vědu a praxi (Právnická fakulta Masarykovy Univerzity v Brně) 2009, vol. 17, no. 2. The effect of scientific cooperation between the Faculty of Law of University of Białystok and the Faculty of Law of Masaryk University in Brno was also a collective work G. Liszewski, M. Radvan (eds.), *Real estate in Czech and Polish law*, Białostockie Studia Prawnicze [*Białystok Legal Studies*], Białystok 2008. In this work I published the study titled *Taxation of real estate connected with conducting economic activity*.

I was invited by the Faculty of Law of Masaryk University in Brno to deliver a lecture from 6th to 10th September, 2010 titled *Polish Tax Law* within Summer School of Tax Law. Moreover, I took part in three science visits to the Czech Republic within the Erasmus Programme: in 2008 and 2015 I delivered lectures on the Polish tax system and the Polish system of real estate taxation whereas in 2011 I took part in the internship with Adv. JUDr. Petr Mrkyvka within the LPP-Erasmus Programme Individual Work Programme For Staff Training Mobility.

Since 2010 I have been a Member of the Expert Team for Local Tax Law which was established by the agreement on the creation of the Scientific Network concluded on 15th February, 2010 among Rectors of four universities: University of Białystok, University of Warmia and Mazury in Olsztyn, University of Silesia in Katowice and the John Paul II Catholic University in Lublin. Working for the Team, I was, *inter alia*, a co-author of legal expert opinions listed in Annex No 6 to the application that were drafted for local self-government units and handed over to Ministry of Finance's Local Tax Department.

5.2. Other scientific and research accomplishments:

5.2.1. Supervising international or national research projects or participation in such projects:

- 2007-2009 – “Zwrot podatku – założenia a praktyka” [*Tax refund – assumptions vs. practice*]; Project's No: N N110 1303 33; Ministry of Science and Higher Education – a contractor
- 2008-2010 – “Przedsiębiorczość na Podlasiu (problemy prawne i funkcjonowanie)” [*Entrepreneurship in Podlasie (legal problems and functioning)*]; Project's No: N N110 272334; Ministry of Science and Higher Education - a contractor
- 2010-2011 – “Reforma lokalnego prawa podatkowego w Polsce” [*Local Tax Law Reform in Poland*]; Project's No: N N110 183637; Ministry of Science and Higher Education - a contractor

- 2011-2014 – “*Wpływ regulacji dotyczących udzielania pomocy publicznej na stanowienie i stosowanie prawa podatkowego w Polsce*” [*Impact of State aid regulations on making and applying tax law in Poland*]; funded by the National Science Center, agreement No UMO-2011/01/B/HS5/01091 – a head

5.2.2. International or national awards for scientific or artistic activity respectively:

Individual awards for scientific work granted by Rector of the University of Białystok: October 2010, October 2012, October 2013, October 2015.

5.2.3. Delivery of lectures in international or national thematic conferences:

- Grodno 24-25.04.2009 – Конституционно-правовое регулирование общественных отношений в Республике Беларусь и других европейских государствах (speech: *A legislative role of court case law in tax cases*);
- Mikołajki 03-05.06.2009 – Tourist taxes (speech: *Tourist and health resort tax – practical problems*);
- Łódź 17-18.09.2009 – State aid in the context of local tax and services and municipal property management (speech: *Tax reliefs and exemptions vs. State aid*);
- Włocławek 23.02.2010 – A real estate tax – current problems of theory and practice (speech: *The notion of lands, buildings and building units connected with running a business activity*);
- Łódź 15.03.2010 – A real estate tax (speech: *The notion of lands, buildings and building units connected with running a business activity*);
- Gdańsk-Nynshamn-Sztokholm 08-11.10.2010 – International Baltic Conference of Financial Law (speech: *The procedure of making local tax law vs. State aid provisions*);
- Białystok 04-05.11.2010 State aid in tax (speech: *Exemptions from local tax vs. State aid*);
- Zakopane 13-15.10.2011 – First Cracow Tax Law Symposium “Tax Law – Science, Education, Practice” (speech: *The system of scientific journals ranking*);
- Augustów 01-02.12.2011 – Local tax and fees reform in Poland (speech: *Taxation of real estate owned by entrepreneurs – selected problems*);
- Toruń 14.05.2012 – 94th Tax Conference “A real estate tax paid by entrepreneurs” (speech: *Preferences within the scope of a real estate tax granted to entities running a business activity*);

- Augustów 28-29.05.2012 – 6th Science Conference Tax Ordinance in practice. Evidence in tax proceedings (speech: *The obligation to keep a case data sheet in tax proceedings*);
- Zakopane 08-10.10.2012 – Second Cracow Tax Law Symposium “ Tax Law – Science, Education, Practice” (speeches: *Comparison of the material on tax law realized in individual academic units. Didactic methods applied in teaching tax law; Municipal tax policy, State aid vs. tax law – research projects*);
- Augustów 13-14.12.2012 – Local Tax and Fees (speech: *The consequences of violating conditions of using State aid granted in the form of tax preferences*);
- Grodno 06-07.03.2013 - XV Международная научно-практическая конференция „Инновационное развитие общества в условиях интеграции правовых систем (speech: *Tax preferences as a form of granting State aid by municipalities*);
- Augustów 20-21.01.2014 - Local Tax and Fees (speech: *Tax Ordinance in the practice of municipal tax authorities – a current state and directions of changes*);
- Augustów 19-20.05.2014 – 8th Science Conference Tax Ordinance in practice. Tax Ordinance in case-law of administrative courts and the Tribunal of State (speech: *Tax Ordinance in the practice of municipal tax authorities – a current state and directions of changes*);
- Szczecin 29-31.05.2014- The Meeting of Financial Law and Tax Law Departments ”25 years of transformations in financial law and tax law – the assessment of achievements and conclusions for the future” (speech: *Limitation of municipalities’ taxation powers connected with Polish accession to the European Union*);
- Kraków 16-17.10.2014 – Fourth Cracow Tax Law Symposium “ Tax Law – Science, Education, Practice” (speech: *The impact of State aid regulations on making and applying local tax law*);
- Augustów 08-09.12.2014 - Local Tax and Fees (speech: *Tax resolutions for 2015*).
- Augustów 07-08.12.2015 - Local Tax and Fees (speech: *Tax Ordinance in the practice of municipal tax authorities*)

Reps Orygin