

**Appendix no. 3
to the application for conducting post-doctoral procedure**

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SUMMARY OF PROFESSIONAL ACCOMPLISHMENTS

1. Name and surname: SŁAWOMIR PRESNAROWICZ

2. The diplomas and academic degrees – with their types, names and places where they have been granted, including the title of the doctoral dissertation

- Master of Law degree obtained in 1990 at the Law Faculty of Warsaw University, Branch in Białystok (Master's thesis title: The powers of the National Labour Inspectorate, written under the supervision of Teodozja Gregorczyk, Ph.D.),
- the academic degree of Ph.D. of Law obtained in 2001 at the Faculty of Law, University of Białystok (doctoral thesis title: Reliefs and discretionary exemptions in the Tax Ordinance Act in Poland, supervised by professor Eugeniusz Ruśkowski, reviewers: professor Jan Głuchowski, Leonard Etel, habilitated doctor).

3. The information on previous employment in academic units

- from 16 February 2004 to the present – the Assistant Professor at the Faculty of Law, University of Białystok ,
- from 1 October 1999 to 30 September 2003, the lecturer at the Siedlce School of Finance and Management,
- from 1 October 2002 to 30 September 2004, the lecturer at the Białystok School of Public Administration.

4. The achievements resulting from article 16 paragraph 2 of the Act on Academic Degrees and Academic Titles as well as Degrees and Titles in Art as of 14 March 2003 (Journal of Laws No. 65, item 595, as amended)

4.1. Among the scientific achievements which, in my opinion, meet the criteria set out in article 16 paragraph 2 of the Act on Academic Degrees and Academic Titles as well as Degrees and Titles in Art as of 14 March 2003 (Journal of Laws No. 65, item 595, as amended) and thus were obtained after obtaining a doctoral degree and constitute a significant contribution to the development of a particular scientific field, the following should be mentioned:

I. Monograph: Sławomir Presnarowicz, Zaskarżanie decyzji podatkowych w Polsce [Appealing tax decisions in Poland], Białystok 2014, pp. 199.

II. A series of publications, devoted to one topic, which for the purposes of this summary of professional accomplishments has been titled: “Appeal model of the appeal proceedings in Poland and in selected European Union Member States”, consisting of the following papers:

1) Presnarowicz Sławomir: Zasady ogólne postępowania podatkowego [General principles of tax proceedings] [in:] System prawa finansowego [The system of financial law], vol 3., Prawo daninowe [Tax levy law] ed. Leonard Etel, Warszawa 2010, pp. 731-740.

2) Presnarowicz Sławomir: Rozstrzygnięcia w jurysdykcyjnym postępowaniu podatkowym [Adjudications in jurisdictional tax proceedings] [in:] System prawa finansowego [The system of financial law], vol. 3., Prawo daninowe [Tax levy law], ed. Leonard Etel, Warszawa 2010, pp. 773-782.

3) Presnarowicz Sławomir: Nadzwyczajne środki weryfikacji rozstrzygnięć podatkowych [Extraordinary measures of verifying tax adjudications] [in:] System prawa finansowego [The system of financial law], vol. 3., Prawo daninowe [Tax levy law], ed. Leonard Etel, Warszawa 2010, pp. 797-803.

4) Presnarowicz Sławomir: Postępowanie odwoławcze [Appellate proceedings] [in:] System prawa finansowego [The system of financial law], vol. 3., Prawo daninowe [Tax levy law], ed. Leonard Etel, Warszawa 2010, pp. 782-796.

5) Presnarowicz Sławomir: Wygaśnięcie decyzji podatkowej [Expiration of tax decision] [in:] System prawa finansowego [The system of financial law], vol. 3., Prawo daninowe [Tax levy law], ed. Leonard Etel, Warszawa 2010, pp. 803-804.

6) Presnarowicz Sławomir: Rozprawa w postępowaniu podatkowym [Court hearing in tax proceedings] [in:] Ordynacja podatkowa w praktyce. Materiały konferencyjne [Tax Ordinance Act in practice. Conference materials], Białystok 2007, pp. 67-78.

7) Presnarowicz Sławomir: [article 207 – article 271], [in:] Kosikowski Cezary, Etel Leonard, Dowgier Rafał, Pietrasz Piotr, Popławski Mariusz, Presnarowicz Sławomir: Ordynacja podatkowa. Komentarz [Tax Ordinance Act. Commentary], 3rd edition, Warszawa 2009, pp. 907-1050.

8) Presnarowicz Sławomir: Rozpatrywanie sporów podatkowych przed Trybunałem Administracyjnym w Wielkiej Brytanii [Adjudicating tax disputes before Administrative Tribunal in the Great Britain] [in:] Sądownictwo administracyjne na Podlasiu 1994-2009 [Administrative judiciary in Podlasie 1994-2009]. Editorial board Wojciech Stachurski – chairman [et al.], Białystok 2009, pp. 75-83.

9) Presnarowicz Sławomir: Systém odvolání v daňovém řízení v České republice a Polsku, [in:] Aktuální otázky financí a finančního práva z hlediska fiskální a monetární podpory hospodářského růstu v zemích střední a východní Evropy po roce 2010. Soubor odborných statí z IX. mezinárodní vědecké konference. Radim Boháč (ed.), Praha 2010, pp. 560-570.

10) Преснарович Славомір: Доказательства в процедуре обжалования решений налоговых органов /в:/ Инновационное развитие общества в условиях интеграции правовых систем. Редакционная коллегия Н.В. Сильченко (гл. ред.) (и др.), Гродно 2013, pp. 88-90, Presnarowicz Sławomir: Dokazatel'stva v procedure obžalovanija rešenij nalogovyvh organov, [in:] Innovacionnoe razvitie obščestva v uslovijach integracii provovyh sistem. Redkol. N.V. Sil'čenko (main ed.) [i dr.], Grodno 2013, pp. 88-90.

11) Преснарович Славомір: Проблемы возникающие при обжаловании решений в польском налоговом процессе /в:/ Проблемы правотворчества и правоприменения в государствах Центральной и Восточной Европы. Сборник научных статей. Редакционная коллегия Н.В. Сильченко, Минск 2012, pp. 163-166, Presnarowicz Sławomir: Problemy, vznikajuščie pri obžalovanii rešenij v pol'skom nalogovom processe, [in:] Problemy pravotvorčestva i pravoprimerenija v gosudarstvach Central'noj i Vostočnoj Evropy. Sbornik naučnych statej. Red. kol. N.V. Sil'čenko [et al.], Minsk 2012, pp. 163-166.

12) Presnarowicz Sławomir: Dowody w odwoławczym postępowaniu podatkowym oraz w procedurach nadzwyczajnych wzruszeń decyzji podatkowych [Evidence in appellate tax proceedings and in the extraordinary procedures of challenging tax decisions] [in:] Ordynacja podatkowa. Dowody w postępowaniu podatkowym [Tax Ordinance Act. Evidence in tax proceedings], ed. Rafał Dowgier, Białystok 2013, pp. 198-211.

13) Преснарович Славомір: Избранные проблемы обжалования решений в польском налоговом процессе на примере исследований, проведённых среди работников гминных налоговых органов: (войтов, бугомистов, президентов) /в:/ Финансовые процедуры стран Центральной и Восточной Европы. Под ред. Славомира Преснаровича, Белосток 2013, pp. 211-227, Presnarowicz Sławomir: Izbrannye problemy obžalovanija rešenij v pol'skom nalogovom processe na primere issledovanij, provedënykh sredi rabotnikov gminnych nalogovyh organov : (vojtov, buromistrov, prezidentov), [in:] Finansovye procedury stran Central'noj i Vostočnoj Evropy. ed. Slavomira Presnaroviča, Białystok 2013, pp. 211-227.

4.2. Sławomir Presnarowicz, Zaskarżanie decyzji podatkowych w Polsce [Appealing tax decisions in Poland], Białystok 2014, pp. 199.

The purpose of this monograph is to present the institution of appealing against tax decisions (rulings). Given the legal solutions adopted by the legislator in the Polish Constitution, the concept of appealing against tax decisions should include all the procedural institutions by means of which the competent bodies may seek the verification of administrative decisions (rulings) in order to cancel or amend them. Therefore, they include, in particular, an appeal, a complaint, a petition for a judicial review, petitions for amending the decision in extraordinary proceedings (resumption of proceedings, the annulment of the decision) as well as the complaint to the administrative court and the cassation complaint to the Supreme Administrative Court. It should be noted that the tax proceedings consist of the actions aimed to determine the facts underlying the tax liability and the tax liability instantiation, that is, its determination or assessment. The doctrine of administrative law indicates that in relation to appellate measures there can be made different classifications, depending on the adopted criteria of selection. These classifications have been stated in the monograph.

The fundamental research problem in terms of the relevant analysis has been the need to examine the existing Polish legal regulations to appeal against tax decisions. The basic hypothesis of the research was the assumption, adopted for the purpose of the research work, that the legal solutions referring to appealing against tax decisions are essentially correct, although in many places they need to be improved, or even reformed. The aim of the publication was to highlight not only the theoretical elements relating to the issue of appealing against tax decisions, but also to present the deficiencies and loopholes that, in author's view, exist in the analysed legal institutions. In turn, the demonstrated shortcomings of the analysed legal solutions have, as a consequence, acted as a trigger to clarify the amendments of certain provisions of law.

The analysed work was primarily based on legal-dogmatic (juridical) method. Thorough analyses were applied to all the legal provisions that refer to the institution of appealing against tax decisions in Poland. The author took also into account the views presented in the doctrine of law, literature and jurisprudence. In the latter case, the author repeatedly cited the relevant rulings, judgments and resolutions of the Constitutional Tribunal, the Supreme Administrative Court and the Voivodship Administrative Court. The author

resorted not only to the decisions rendered in large urban centres, but also in smaller ones, such as Elbląg, Gliwice, or Gorzów Wielkopolski. The monograph also referred to comparative legal method.

The abovementioned research problems and hypotheses are reflected in the adopted construction of the monograph. The first chapter of the book presents the legal arrangements relating to the issue of appealing against tax decisions being in force in Poland in the period from 1918 to 1997. The author thoroughly discussed the issue of appealing against tax decisions in the interwar period, with the emphasis on the concept of the possibility of “appealing” set forth in the Tax Ordinance Act of 1934, while emphasizing the role of the Supreme Administrative Tribunal in the process of appealing against tax decisions. The monograph also presented the legal measures available to review the tax decisions in the period from 1946 to 1980. The structures of appealing against tax decisions in a given period were shown on the diagrams and graphs developed by the author. The reflections on the institutions being in force in those years helped to better understand the institution of appealing against tax decisions and to formulate *de lege lata* and *de lege ferenda* postulates.

The second chapter of the monograph was devoted to the considerations relating to the right to appeal against the tax decisions, understood as the constitutional measure of protecting civil rights and freedoms. In this section the author attempted to define the concept of “appealing against tax decisions” from the theoretical perspective and from the viewpoint of the classifications of this concept presented in the doctrine of administrative law. The author presented also the discussion on the question of the concept of “the respective instances of administrative proceedings” within the meaning of article 78 of the Constitution of the Republic of Poland, thus proposing to amend this regulation (details are set out in the conclusion).

The third chapter of the monograph includes an extensive analysis of both theoretical as well as practical issues related to appealing against tax decisions pursuant to the Tax Ordinance Act of 29 August 1997. Starting from the concept of the tax authority, to other forms of controlling tax decisions, the author presented detailed analyses of these legal institutions, including inter alia the analysis of the extensive case law of the administrative courts.

The fourth chapter presented the control institutions of public authorities exercised by the Polish administrative courts and the tax decisions issued by the latter. The fact that this “civil indirect form of controlling” public authorities was restored in Poland in 1980 fits well to the content of article 2 of the Constitution of the Republic of Poland as the state

implementing the principles of social justice. This very aspect of administrative courts in Poland was worth a special emphasis and analysis in the jurisprudence of these courts.

The fifth chapter of the monograph presents the institution of appealing against tax decisions on the example of the selected European Union Member States, namely the United Kingdom, the French Republic and the Federal Republic of Germany. The time that the author devoted to the analysis of the mechanisms of legal solutions applied in these countries, including the visits at the local authorities and courts, confirm the belief that the Polish legislator should consider using a number of valuable experiences of these countries in the development of Polish institutions in respect of the appeal against tax decisions.

The conclusions made by the author present a number of *de lege lata* and *de lege ferenda* postulates of introducing relevant legal solutions to the Polish tax system. The proposals of changes emerged as a result of detailed researches and analyses of the institution of appealing against tax decisions presented earlier in the monograph.

Firstly, the necessary changes would entail the changes on the structure of the tax and fiscal authorities. It seems appropriate to reform the government tax appellate bodies, i.e. the directors of tax chambers and the directors of customs chambers. The first step should be a jurisprudential consolidation in respect of their substantive and territorial jurisdiction. In my opinion, tax chambers and customs chambers should constitute the basis for creating in every city the Regional Chambers of Tax Appeals (Polish: *Odwolawcze Izby Skarbowe*). These bodies should operate along the lines of Municipal Boards of Appeal (Polish: *Samorządowe Kolegia Odwolawcze*), with the participation of salaried and non-salaried members, elected among the representatives of the organisations of taxpayers, entrepreneurs and local self-governments of tax advisors, attorneys and legal counsels. The panels should be composed of three or five judges (for more complex cases). The participation of such a broad representation in performing judicial functions would affect both the level of jurisprudence, as well as the social sense of effectively increased confidence to the tax authorities. At the same time, it could contribute to a decreased amount of tax cases adjudicated by the administrative courts. In addition, it would be also recommended to introduce a mandatory hearing before the Chambers of Tax Appeals as an important element of implementing the adversarial principle in the tax appellate proceedings.

Secondly, it seems necessary to introduce such a modification to article 78 of the Polish Constitution which will not leave any doubt that the institutions connected with the adjudication by the same tax authorities – after filing the appeal – (article 221 and article 226 of the Tax Ordinance Act and article 54 § 3 of the Administrative Court Proceedings Act) are

in compliance with the Constitution. I suggest amending the provisions of article 78 of the Constitution from the current wording: “Each party shall have the right to appeal against judgments and decisions made at first instance. Exceptions to this principle and the procedure for such appeals shall be specified by statute”, to the following one: “Each party shall have the right to appeal against court judgments made at first instance and to appeal against the decisions of administrative bodies. Exceptions to this principle and the procedure for such appeals shall be specified by statute”.

Thirdly, there is a need of a number of immediate changes in the general tax provisions:

- What is particularly unacceptable in the current legal status is the lack of statutory definition of the term “issuing or rendering a decision”. In its resolution of 14 December 2009, the Supreme Administrative Court sitting in its full court of the Financial Chamber ruled that “in the legal status in force since 1 July 2007, the concept of »a failure to issue interpretation« used in article 140 § 1 of the Tax Ordinance Act of 29 August, 1997 (Journal of Laws of 2005, No. 8, item 60, as amended), does not stand for the failure to serve it within 3 months from the date of receiving the application set forth in article 14d of the said Act”¹. This means that the term “issuing” the interpretation (decision) should be understood as the fact of the decision being signed by an authorized body. The adopted interpretation of the concept of the issuance of interpretation is a quite specific and difficult compromise, developed in the abovementioned resolution of the Supreme Administrative Court. Even for that reason, such solution cannot be satisfactory for all the interested parties. The legislator should immediately define the term “issuing” the interpretation or “issuing” the decision (ruling). In my view, the concept of issuing the decision needs to be correlated not only with the factor of “a personally designated recipient” but also with an acknowledged fact (including the date thereof) of sending a written decision (ruling). Accordingly, when the tax authority addresses the decision to the taxpayer (or to other participant in the tax proceedings), using for this purpose, for example, a designated Polish facility operator (Polish post – Poczta Polska S.A.), then the moment of issuing the decision (ruling) will be the moment when the authorised person of the said institution received the decision (ruling) to send it further. If, however, the decision (ruling) is to be delivered by an employee of the tax authority, then the moment of issuing the decision will be the moment when the employee of the said tax authority received the decision

¹ The resolution of the Supreme Administrative Court sitting in its full court of the Financial Chamber of 14 December 2009, FPS 7/09, POP 2010, book 2, item 119.

(ruling) in order to send it further. The abovementioned definition of “issuing tax letter” by the tax authority could be, for example, introduced by the legislator to article 3 of the Tax Ordinance Act which includes the definitions section.

- It is recommended to amend the wording of article 222 of the Tax Ordinance Act because the legislator in an absolutely unauthorized manner indicates that all elements contained in the appeal, namely 1) the objections against the decision, 2) the nature and the scope of the claim being the subject of the appeal, and 3) the evidence justifying the said claim, must be explicitly specified as mandatory. Meanwhile, the last of the said elements of the appeal, i.e., 3) “indicating the evidence supporting the claim” is not always feasible – for example, in the situation when the dispute relates to the interpretation of the law.

- There is no reason to rigorously maintain the legal solutions under which the party to the tax proceedings (or other participants of such proceedings) has an absolute obligation of using only the original signature, affixed to the applications filed by that party, as a condition of a valid commencement of such proceedings. The development of information technology does not stand this proverbial test of time. One must agree with the views of those who suggest that in case of filing case letters by means of electronic transmission, the proceedings could be also validly initiated by means of the application affixed with a facsimile (scanned document). The experience of other countries in respect of the analysed issue (e.g. the UK, France) supports the thesis that the said legal solutions would prove effective.

- The provisions of the chapter of the Tax Ordinance Act devoted to appeals should be supplemented by an explicit regulation of the issue as to which tax authority – the tax authority of the first instance or an appellate tax authority – shall call the appellant to supplement the appeal. It should be recalled that in the situation when the filed appeal does not contain any of the essential elements of the appeal, i.e., inter alia, “the indication of the relevant evidence”, there is the need to call the appellant to remove the lacks of form within 7 days, with the notice that a failure to comply with this requirement will result in leaving the appeal unheard (article 169 § 1 of the Tax Ordinance Act). By interpreting the said regulations with the view on the legislator’s assumed goals, it must be said that the tax authority of the first instance is primarily responsible for calling the appellant to comply with the indicated provision. The latter fact does not mean that the appellate tax authority is deprived of the powers in this regard. Such interpretation of these regulations is also confirmed by other authors. This obligation rests with the tax authority of the first instance. Firstly, it is due to the fact that it is by means of the tax authority of the first instance that the appellant files the appeal to the appellate tax authority. Secondly, the tax authority of the first

instance has the power to use the institution of the so-called self-control of the ruling previously issued by it, as provided for in article 226 of the Tax Ordinance Act. In this respect, the lack of form in the appeal found by the tax authority of the first instance may restrict the possibility of using the procedure of self-control of the ruling issued by this tax authority. Such a restriction of using this procedure by the tax authority of the first instance would be the fact of depriving this body of the powers provided for in article 169 § 1 of the Tax Ordinance Act in connection with the article 222 of the Tax Ordinance Act. Thirdly, when transferring the case, the tax authority of the first instance is obliged not only to respond to the objections presented, but also to inform the party about the procedure of how to take a relevant position in that respect. The case law demonstrates that we deal with non-uniform practice in this regard.

- It is necessary to amend the provision of article 226 of the Tax Ordinance Act, relating to self-monitoring of the tax authorities, after bringing an appeal (complaint). There are no reasons for maintaining such legal solutions under which in the situation when the tax authority which issued the decision (ruling) considers the appeal (complaint) filed by the party as justified in its entirety, it may issue a new decision (ruling) which will repeal or amend the contested decision (ruling). The tax authority should also have the power to repeal or amend the contested decision (ruling), even if it considers that the appeal (complaint) is partially justified.

- What requires specification are the conditions under which the appellate tax authority may repeal the previous decision. Despite the extensive case law in this respect, it is not known how one should interpret the concept “in whole” or “in substantial part”. The decision referred to in article 233 § 2 of the Tax Ordinance Act, can be issued by the appellate tax authority only when the conditions set out in this legal provision are met, i.e., when the tax authority of the first instance either did not conduct preliminary proceedings at all or the conducted preliminary proceedings are not sufficient for a proper resolution of the case and, at the same time, there are no basis for the appellate tax authority to apply the article 229 of the Tax Ordinance Act, namely to carry out a supplementary proceedings to take evidence.

- Municipal Boards of Appeal (Polish: *Samorządowe Kolegia Odwoławcze*) should be again granted with “full judiciary powers” vested in appellate tax authorities. Currently, pursuant to article 233 § 3 of the Tax Ordinance Act, the Municipal Board of Appeal is authorised to issue a decision that repeals the previous decision and adjudicates as to the merits of the case only if the legal provisions do not leave the adjudication of the case to the discretion of the tax authority of the first instance. In other cases, the Municipal Board of Appeal, when allowing

the appeal, limits its adjudication to repealing the contested decision. There are currently no good grounds to preserve such “defective” element of powers vested in the Municipal Board of Appeal in the legislation.

This publication was based on the research materials of the project No. N N110 184838 carried out in the years 2010-2013 “Appellate model of tax proceedings”, under which the person qualifying as habilitated doctor (project manager), conducted the studies, inter alia, in the three European Union Member States, namely the United Kingdom, the French Republic and the Federal Republic of Germany. Therefore, the legal solutions applied by these countries, relating to appealing against tax decisions, also provided the possibility of a relevant comparison with similar legal institutions present in Poland.

In the review of the presented monograph, professor Jan Głuchowski pointed out, inter alia, the following issues.

Firstly, he noted that this work is one of the elements of the reflection on broadly understood issue of appealing against tax decisions. This term is understood by the author as all the procedural institutions by means of which the competent bodies may seek administrative decisions and rulings, in order to repeal or amend them. The latter include: appeals, complaints, petitions for a judicial review of the case, petitions for amending the decision in the respective mode of proceedings, the complaint to the administrative court or the cassation complaint to the Supreme Administrative Court. The quoted facts demonstrate a comprehensive and exhaustive perception of the research material.

Secondly, he indicated that the work primarily presented the past and the present states of facts related to appealing against tax decisions in Poland. The description is based on the existing normative regulations and court decisions. In the latter case, these are not only the judgments, rulings and resolutions, but especially the most numerous judgments of the Constitutional Tribunal, the Supreme Administrative Court and the Voivodship Administrative Courts (in total 137). It is crucial that the author resorted not only to the judgments rendered in large urban centres, but also in smaller ones, such as Gliwice, Elbląg and Gorzów Wielkopolski.

Thirdly, he argued that the last, comparative chapter is of utmost value. It presents the models of appealing against tax decisions in the United Kingdom, the French Republic and the Federal Republic of Germany. What deserves praise is the very selection of the countries. In the case of England, the description is based not only on the native literature on the analysed subject but on the report, based on S. Presnarowicz’s visit in the Tax Tribunal in London (pp. 151 and 157). The same is true of France; the author used here the materials from

a query report based on the visit to the Directorate General of Taxation in Paris (p. 160). The same technique was used in case of the Federal Republic of Germany. These visits were indeed more numerous, as indicated in the footnote on page 171 and they took place between 2007 and 2009. At the same time, it can be noted that in reference to the said countries, the presented material is much broader in respect to the wording of the titles (“the model of appealing against decisions”).

In conclusion, he alluded to the fact that the work qualifies to be published as academic monograph. Its content shows not only the skills of conducting theoretical digressions, but also the skills and knowledge of indigenous practices of appealing against tax decisions and delivering court judgments, which is rare in the Polish literature.

II. A series of publications, devoted to one topic, which for the purposes of this summary of professional accomplishments has been titled: “Appeal model of the appeal proceedings in Poland and in selected European Union Member States”, consisting of the following papers:

1) Presnarowicz Sławomir: Zasady ogólne postępowania podatkowego [General principles of tax proceedings] [in:] System prawa finansowego [The system of financial law], vol 3., Prawo daninowe [Tax levy law] ed. Leonard Etel, Warszawa 2010, pp. 731-740.

This work presents 11 general principles of tax proceedings contained in articles 120-129 of the Tax Ordinance Act, i.e. the principle of legality and the rule of law (article 120 of the Tax Ordinance Act), the principle of inspiring confidence to the tax authorities (article 121 § 1 of the Tax Ordinance Act), the principle of providing with information (article 121 § 2 of the Tax Ordinance Act), the principle of the objective truth (article 122 of the Tax Ordinance Act), the principle of the active participation of the parties in the proceedings (article 123 § 1 of the Tax Ordinance Act), the principle of persuasion (article 124 of the Tax Ordinance Act), the principle of insight, speed and simplicity of the proceedings (article 125 of the Tax Ordinance Act), the principle of written form of proceedings (article 126 of Tax Ordinance Act), the principle of proceedings consisting of two instances (article 127 of Tax Ordinance Act), the principle of the stability of the final decisions (article 128 of the Tax Ordinance Act) and the principle of the openness of the proceedings only to the parties thereto (article 129 of the Tax Ordinance Act). The person qualifying as habilitated doctor noted that these principles are not only treated as specific guidelines left without the procedural sanctions but

they are considered to be the legal norms the violation of which is evaluated by the tax authorities and administrative courts with the same legal effect as the violation of any provision of substantive law. In the context of analysing each of these principles, the author synthetically presented the main elements characterizing each respective rule, using the views of the doctrine of law, case law and practice.

2) Presnarowicz Sławomir: Rozstrzygnięcia w jurysdykcyjnym postępowaniu podatkowym [Adjudications in jurisdictional tax proceedings] [in:] System prawa finansowego [The system of financial law], vol. 3., Prawo daninowe [Tax levy law], ed. Leonard Etel, Warszawa 2010, pp. 773-782.

In this publication the author undertook the classification of the decisions made in jurisdictional tax proceedings. An important element was the indication that in the jurisdictional tax proceedings the following decisions issued by the authorities can be distinguished: (1) tax decisions; (2) quasi-tax decisions, and (3) other tax acts. Tax decisions consist of decisions and rulings. The main purpose of the jurisdictional tax proceedings is to settle the case by the tax authority in the form of a decision (article 207 § 1 of the Tax Ordinance Act). The decision settles the matter as to the merits or otherwise concludes the proceedings in a particular instance (article 207 § 2 of the Tax Ordinance Act). The tax authority in the course of the jurisdictional tax proceedings also issues rulings. Rulings typically apply to particular issues arising in the course of the tax proceedings, yet they do not settle the case as to its merits (article 216 of the Tax Ordinance Act). Quasi-tax decisions include written interpretations of tax law (article 14b of the Tax Ordinance Act) and the decisions on determining the correctness of the selection and application of the method to determine the transactional price between related parties (article 20i of the Tax Ordinance Act). Other tax acts which are not tax decisions include the certificates issued by the tax authorities (articles 306a – 306n of the Tax Ordinance Act). These settlements have been characterised by the author in detail. The author, among other things, also pointed to the possible criteria of dividing tax decisions, while noting that in separate publications he already proposed their ordering in terms of substantive as well as procedural law (S. Presnarowicz (in:) eds. C. Kosikowski, L. Etel, R. Dowgier, P. Pietrasz, M. Popławski, S. Presnarowicz, *Ordynacja podatkowa. Komentarz [Tax Ordinance Act. Commentary]*, Warszawa 2009, pp. 912-914 and S. Presnarowicz *Wzory decyzji i innych pism w sprawach podatkowych dla wójtów, burmistrzów i prezydentów [Templates of decisions and other tax-*

related documents for commune heads, administrators and mayors], Warszawa 2004, pp. 316).

3) Presnarowicz Sławomir: Nadzwyczajne środki weryfikacji rozstrzygnięć podatkowych [Extraordinary measures of verifying tax adjudications] [in:] System prawa finansowego [The system of financial law], vol. 3., Prawo daninowe [Tax levy law], ed. Leonard Etel, Warszawa 2010, pp. 797-803.

In this work the author analysed the extraordinary measures of verifying tax decisions (the resumption of tax proceedings, the annulment of the tax decision, the repeal of tax decisions – either in whole or in part – articles 253-256 of the Tax Ordinance Act), introduced by the legislator in the Tax Ordinance Act. The principle of the stability of decisions (rulings) indicates that the decisions against which there is no appellate measure (complaint) in tax proceedings, shall become final (article 128 of the Tax Ordinance Act). Repealing or amending these decisions (rulings), declaring their annulment and the resumption of the proceedings may take place only in the cases provided for in the Tax Ordinance Act and in the additional laws. Tax decision (ruling) is final if in the first instance the party did not file appeal (complaint) against it or if such a decision (ruling) was issued by the authority of a higher instance in the course of appellate proceedings. The author noted that this principle is to serve the interests of legal certainty because it is about providing the parties to legal relations in tax law with the protection of their acquired rights. The publication analyses respective institutions of extraordinary measures of verifying tax decisions, taking into account the views of the doctrine of law and the decisions of the administrative courts.

4) Presnarowicz Sławomir: Postępowanie odwoławcze [Appellate proceedings] [in:] System prawa finansowego [The system of financial law], vol. 3., Prawo daninowe [Tax levy law], ed. Leonard Etel, Warszawa 2010, pp. 782-796.

As a part of this study, the author analysed the institution of the jurisdictional appellate tax proceedings, indicating – following the views of the doctrine of law – that two stages can be differentiated in the model of the latter proceedings, namely: (1) the appellate proceedings before the tax authority of the first instance, and (2) the appellate proceedings before the tax authority of the higher instance. This distinction stems from the nature of the normative approach to the procedure of filing an appeal (complaint) against tax decisions (article 223 of the Tax Ordinance Act). Both the appeal against tax decision as well as the appeal against the tax ruling is filed by means of the authority that issued the settlement. The publication

attempts to define the concept of “an appellate tax matter”. This term, in the author’s view, should be understood as such type of tax case which occurred in the legal transactions in connection with filing the appeal (complaint) against tax decision (ruling) by the authorized entity. The author made an assumption that the appeal (complaint) in the tax proceedings is, as a rule, of a relatively devolutive nature, with one exception (without devolutive effect). A relative devolutive nature of the appeal (complaint) lies in the fact that the appeal (complaint) “is transferred” with a given case to the tax authority of a higher level for its adjudication (article 220 § 2 of the Tax Ordinance Act), while in one case the tax authority of the first instance will refrain from transferring the case to the tax authority of a higher instance. The latter is the case in the situation when the authority which issued the decision considers the appeal brought by the party to be justified in whole and, consequently, issues a new decision by means of which the previous decision will be repealed or amended. The new decision is subject to appeal (article 226 of the Tax Ordinance Act). At the same time, the author noted that the fact of bringing an appeal or complaint entails absolutely suspensory effect. The legislator decided in fact that the decision which is not final and which imposes an obligation on the party, enforceable under the provisions of administrative enforcement proceedings, shall not be executed unless the decision is affixed with the order of immediate enforceability (article 239a of Tax Ordinance Act).

5) Presnarowicz Sławomir: Wygaśnięcie decyzji podatkowej [Expiration of tax decision] [in:] System prawa finansowego [The system of financial law], vol. 3., Prawo daninowe [Tax levy law], ed. Leonard Etel, Warszawa 2010, pp. 803-804.

This publication complements the series of “The implementation of tax obligations” under System prawa finansowego [The system of financial law], vol. 3., Prawo daninowe [Tax levy law], ed. Leonard Etel. The author points here when the tax authority is obliged to deem the tax decision expired, citing the case law of the administrative courts.

6) Presnarowicz Sławomir: Rozprawa w postępowaniu podatkowym [Court hearing in tax proceedings] [in:] Ordynacja podatkowa w praktyce. Materiały konferencyjne [Tax Ordinance Act in practice. Conference materials], Białystok 2007, pp. 67-78.

In this article the author presents the institution of the hearing which was introduced into the Tax Ordinance Act on 1 January 2007. He discusses the reasons justifying the fact of holding the hearing with a reference to the views of other authors. He also analyses the underlying reasons for the refusal to hold a hearing. Separate sections have been devoted to:

the operations taking place prior to the hearing, indication of the participants in the hearing and the conduct of the hearing itself. The author proposes the thesis and justifies why the hearing is a constitutive part of the appellate tax proceedings. The contents of the work entail a number of *de lege ferenda* postulates.

7) Presnarowicz Sławomir: [article 207 – article 271], [in:] Kosikowski Cezary, Etel Leonard, Dowgier Rafał, Pietrasz Piotr, Popławski Mariusz, Presnarowicz Sławomir: Ordynacja podatkowa. Komentarz [Tax Ordinance Act. Commentary], 3rd edition, Warszawa 2009, pp. 907-1050.

In this comprehensive publication the author made a very detailed analysis of the provisions of the Tax Ordinance Act contained in articles 207-271. Special emphasis was put on a detailed description of the institution of co-determination of tax authorities. The author also argues that the institution of the discontinuance of tax proceedings, referred to in article 208 of the Tax Ordinance Act should be distinguished from the institution of the refusal of commencing tax proceedings, as set forth in article 165a of the Tax Ordinance Act. The author notes that in case of the refusal of commencing tax proceedings, we deal with the so-called prior premises of the irrelevancy of proceedings, while in case of the discontinuance of the tax proceedings, the conditions of irrelevancy have the so-called consequent character. In case of the former institution (the refusal to commence tax proceedings) before tax proceedings were initiated, there already existed the irrelevancy of these proceedings (for example, when the party seeks the cancellation of tax arrears, while not having the taxpayer status). However, in the case of the latter institution (the discontinuance of the tax proceedings), the irrelevancy of these proceedings occurred after the initiation of the proceedings (e.g., the taxpayer withdrew the application for the redemption of tax arrears). The innovative element of the work was also the attempt to define the term “issuance of the decision”. Accordingly, the concept of the issuance of the decision must be correlated not only with the element of “a personally designated recipient”, but also with the confirmation of the date when the written decision was actually sent to the recipient.

8) Presnarowicz Sławomir: Rozpatrywanie sporów podatkowych przed Trybunałem Administracyjnym w Wielkiej Brytanii [Adjudicating tax disputes before Administrative Tribunal in the Great Britain] [in:] Sądownictwo administracyjne na Podlasiu 1994-2009 [Administrative judiciary in Podlasie 1994-2009]. Editorial board Wojciech Stachurski – chairman [et al.], Białystok 2009, pp. 75-83.

This article analyses the principles that apply when adjudicating tax disputes before the Administrative Tribunal in the UK. The author proposed the thesis that this institution is

quite complex. However, it is particularly interesting due to the fact that there is no equivalent of such a body (tribunal) in the Polish system. The said Tribunal while using a relatively uncomplicated legal procedure (efficient in economic terms), approaches its jurisdictional standards to the principles of controlling tax decisions, characteristic to courts. This phenomenon forces the reflection and suggests to the Polish legislator – as *de lege ferenda* postulates – considering the possibility of using at least some legal solutions typical of the rules of conduct in force before the UK Tribunal, proven by many years of their operation.

9) Presnarowicz Sławomir: Systém odvolání v daňovém řízení v České republice a Polsku, [in:] Aktuální otázky financí a finančního práva z hlediska fiskální a monetární podpory hospodářského růstu v zemích střední a východní Evropy po roce 2010. Soubor odborných statí z IX. mezinárodní vědecké konference. Radim Boháč (ed.), Praha 2010, pp. 560-570.

In this publication, the author, by applying the comparative method, analysed in detail the appellate tax institutions in the Czech Republic and Poland. The author argues that the legal solutions, existing in both countries, and related to the appeals in tax cases are very similar in nature. This justifies in the future the attempt of joint research on improving these procedures conducted by the academics from the Czech Republic and Poland.

10) Преснарлович Славомир: Доказательства в процедуре обжалования решений налоговых органов /в:/ Інноваційне розвиття общества в условиях интеграции правовых систем. Редакционная коллегия Н.В. Сильченко (гл. ред.) (и др.), Гродно 2013, pp. 88-90, Presnarowicz Sławomir: Dokazatel'stva v procedure obžalovanija rešenij nalogovyvh organov, [in:] Innovacionnoe razvitie obščestva v uslovijach integracii provovyh sistem. Redkol. N.V. Sil'čenko (main ed.) [i dr.], Grodno 2013, pp. 88-90.

In this article the author refers to the issue of the evidence in the ordinary mode of appellate proceedings, after having verified such issues as: the formal requirements of the appeal (article 222 of the Tax Ordinance Act), their nature (obligatory, facultative), or an indication of which tax authority (of the first instance, or the appellate one) is obliged to call the appellant to supplement the appeal. The author then argues that these issues are considered crucial instruments to protect the rights of both the obliged entities (e.g. taxpayers), as well as to ensure the proper fulfilment of the obligations by the authorized entities (tax authorities).

This suggests that, in the author's opinion, there is a need for "reviewing the existing legal solutions" from the perspective of the possible changes in legislation.

11) Преснарович Славомир: Проблемы возникающие при обжаловании решений в польском налоговом процессе /в:/ Проблемы правотворчества и правоприменения в государствах Центральной и Восточной Европы. Сборник научных статей. Редакционная коллегия Н.В. Сильченко, Минск 2012, pp. 163-166, Presnarowicz Sławomir: Problemy, vznikajúšcie pri obžalovaní rešení v pol'skom nalogovom procese, [in:] Problemy pravotvorčestva i pravoprímenenija v gosudarstvach Central'noj i Vostočnoj Evropy. Sbornik naučnych statej. Red. kol. N.V. Sil'čenko [et al.], Minsk 2012, pp. 163-166.

In this publication the author notes that one of the elements which constitute the appellate model of the Polish tax proceedings are "the formal requirements of the appeal". In this context there arises a problem of which tax authority – the tax authority of the first instance or the appellate body – should examine the formal requirements of the appeal as provided for in article 222 of the Tax Ordinance Act. This issue has not been regulated by the legislator. Therefore, the author points to the need of changing the existing norms in respect of the duties and the powers of the tax authorities from the perspective of verifying the formal requirements of the appeal.

12) Presnarowicz Sławomir: Dowody w odwoławczym postępowaniu podatkowym oraz w procedurach nadzwyczajnych wzruszeń decyzji podatkowych [Evidence in appellate tax proceedings and in the extraordinary procedures of challenging tax decisions] [in:] Ordynacja podatkowa. Dowody w postępowaniu podatkowym [Tax Ordinance Act. Evidence in tax proceedings], ed. Rafał Dowgier, Białystok 2013, pp. 198-211.

In this article the author notes that the issue of the evidence and of the proceedings to take evidence (inquiry proceedings), both in the so-called ordinary and extraordinary modes of challenging tax decisions, is increasingly often becoming the subject of numerous disputes in the case law and legal doctrine. The aim of this study was to refer only to the selected "evidentiary issues", arousing, as it seems, most controversies in practice. An equally important element in the context of the condition of the "evidence" in the mutual relationship of extraordinary modes of challenging tax decisions is also the question of applying the appropriate mode of tax proceedings (e.g. the resumption of tax proceedings, or the amendments pursuant to article 254 of the Tax Ordinance Act).

13) Преснарлович Славомир: Избранные проблемы обжалования решений в польском налоговом процессе на примере исследований, проведённых среди работников гминных налоговых органов: (войтов, бугомистов, президентов) /в:/ Финансовые процедуры стран Центральной и Восточной Европы. Под ред. Славомира Преснарловича, Белосток 2013, pp. 211-227, Presnarowicz Slawomir: Izbranne problemy obzalowanija rešenij v pol'skom nalogovom processe na primere issledovanij, provedënnnych sredi rabotnikov gminnych nalogovych organov : (vojtov, buromistrov, prezidentov), [in:] Finansovye procedury stran Central'noj i Vostočnoj Evropy. ed. Slavomira Presnaroviča, Białystok 2013, pp. 211-227.

In this work the author argues that the vast majority of the tax authorities of first instance (commune heads, administrators and mayors) perform the duties provided for by the legislator in article 169 of the Tax Ordinance Act in conjunction with article 222 of the Tax Ordinance Act (70,6 %). The remaining part (29,4 %), however, does not perform their duties under this provision. The author's researches suggests that there are real reasons, including those of legal nature, that the tax authorities of the first instance do not call the appellant to remove the formal lacks in accordance with article 169 of the Tax Ordinance Act. It seems that there may be at least a few reasons of such attitudes (omissions) of these entities. Firstly, the tax authority of the first instance, pursuant to article 227 § 1 of the Tax Ordinance Act, has 14 days from the date of receiving the appeal, to transfer it along with the case file to the appellate body. If this is not done within the period specified, it may face the objection of a failure to comply with its duties in a timely manner. Secondly, a failure by the tax authority of the first instance to transfer the appeal to the appellate authority within 14 days causes that in cases relating to the determination or assessment of obligation, pursuant to article 54 § 1 point 2 of the Tax Ordinance Act, no interest accrues from the day following the lapse of that term (effect in substantive law). Thirdly, the tax authority of the first instance has fewer responsibilities, because, for example, in the absence of the objections against the decision in the appeal, it is not obliged to respond to it.

1. The description of other academic-research achievements

1.1. Academic publications in the journals in the database Journal Citation Reports (JRC) or in the European Reference Index for the Humanities (ERIH)

None

1.2. I was also the author or co-author of academic publications, as a part of my academic interests:

- 1) Presnarowicz Sławomir: Kontrola podatkowa [Tax control] [in:] *Finanse publiczne i prawo finansowe [Public finances and financial law]*, eds. Cezary Kosikowski, Eugeniusz Ruśkowski, Warszawa 2003, pp. 772-777.
- 2) Presnarowicz Sławomir: Postępowanie egzekucyjne świadczeń daninowych [Enforcement proceedings of tax levy obligations] [in:] *Finanse publiczne i prawo finansowe [Public finances and financial law]*, eds. Cezary Kosikowski, Eugeniusz Ruśkowski, Warszawa 2003, pp. 650-655.
- 3) Presnarowicz Sławomir: Wygasanie zobowiązań podatkowych [Expiration of tax obligations] [in:] *Finanse publiczne i prawo finansowe [Public finances and financial law]*, eds. Cezary Kosikowski, Eugeniusz Ruśkowski, Warszawa 2003, pp. 501-508.
- 4) Presnarowicz Sławomir: Kontrola realizacji zobowiązań podatkowych [The control of executing tax obligations] [in:] *Prawo podatkowe [Tax law]*, ed. Leonard Etel, Warszawa 2005, pp. 282-292.
- 5) Presnarowicz Sławomir: Postępowanie podatkowe i czynności sprawdzające [Tax proceedings and audit activities] [in:] *Prawo podatkowe [Tax law]*, ed. Leonard Etel, Warszawa 2005, pp. 242-281.
- 6) Presnarowicz Sławomir: Kontrola podatkowa [Tax control] [in:] *Finanse publiczne i prawo finansowe [Public finances and financial law]*, eds. Cezary Kosikowski, Eugeniusz Ruśkowski, 2nd ed., Warszawa 2006, pp. 835-840.
- 7) Presnarowicz Sławomir: Postępowanie egzekucyjne świadczeń daninowych [Enforcement proceedings of tax levy obligations] [in:] *Finanse publiczne i prawo finansowe [Public finances and financial law]*, eds. Cezary Kosikowski, Eugeniusz Ruśkowski, 2nd ed., Warszawa 2006, pp. 696-702.
- 8) Presnarowicz Sławomir: Wygasanie zobowiązań podatkowych [Expiration of tax obligations] [in:] *Finanse publiczne i prawo finansowe [Public finances and financial law]*, eds. Cezary Kosikowski, Eugeniusz Ruśkowski, 2nd ed., Warszawa 2006, pp. 535-543.
- 9) Presnarowicz Sławomir: Kontrola realizacji zobowiązań podatkowych [The control of executing tax obligations] [in:] *Prawo podatkowe [Tax law]*, ed. Leonard Etel, 2nd ed., Warszawa 2008, pp. 267-278.
- 10) Presnarowicz Sławomir: Postępowanie egzekucyjne świadczeń daninowych [Enforcement proceedings of tax levy obligations] [in:] *Finanse publiczne i prawo finansowe [Public finances and financial law]*, eds. Cezary Kosikowski, Eugeniusz Ruśkowski, 3rd ed., Warszawa 2008, pp. 667-672.
- 11) Presnarowicz Sławomir: Postępowanie podatkowe [Tax proceedings] [in:] *Finanse publiczne i prawo finansowe [Public finances and financial law]*, eds. Cezary Kosikowski, Eugeniusz Ruśkowski, 3rd ed., Warszawa 2008, pp. 638-667.
- 12) Presnarowicz Sławomir: Postępowanie podatkowe i czynności sprawdzające [Tax proceedings and audit activities] [in:] *Prawo podatkowe [Tax law]*, ed. Leonard Etel, 2nd ed., Warszawa 2008, pp. 222-266.

13) Presnarowicz Sławomir: Wygasanie zobowiązań podatkowych [Expiration of tax obligations] [in:] *Finanse publiczne i prawo finansowe* [Public finances and financial law], eds. Cezary Kosikowski, Eugeniusz Ruśkowski, 3rd ed., Warszawa 2008, pp. 511-517.

14) Pietrasz Piotr, Presnarowicz Sławomir: Postępowanie szczególne [Special proceedings] [in:] *Postępowanie sądowoadministracyjne. Ćwiczenia*. [Judicial-administrative proceedings. Exercises], eds. Piotr Pietrasz, Robert Suwaj, Warszawa 2010, pp. 192-200.

15) Pietrasz Piotr, Presnarowicz Sławomir, Lemańska Elżbieta: Rozstrzygnięcia podejmowane w I instancji [Decisions rendered in the first instance] [in:] *Postępowanie sądowoadministracyjne. Ćwiczenia*. [Judicial-administrative proceedings. Exercises], eds. Piotr Pietrasz, Robert Suwaj, Warszawa 2010, pp. 201-226.

16) Suwaj Robert, Wincenciak Mirosław, Presnarowicz Sławomir: Zasady postępowania sądowoadministracyjnego [The principles of judicial-administrative proceedings] [in:] *Postępowanie sądowoadministracyjne. Ćwiczenia*. [Judicial-administrative proceedings. Exercises], eds. Piotr Pietrasz, Robert Suwaj, Warszawa 2010, pp. 37-58.

17) Presnarowicz Sławomir: Kontrola realizacji zobowiązań podatkowych [The control of executing tax obligations] [in:] *Prawo podatkowe. Zarys wykładu*. [Tax law. A short lecture], ed. Leonard Etel, Warszawa 2013, pp. 221-233.

18) Presnarowicz Sławomir: Postępowanie podatkowe. Czynności sprawdzające [Tax proceedings. Audit activities] [in:] *Prawo podatkowe. Zarys wykładu*. [Tax law. A short lecture], ed. Leonard Etel, Warszawa 2013, pp. 177-220.

1.3. Authorship or co-authorship respectively for each area: collective papers, catalogues of collections, documentation of research, expert opinions:

1) Presnarowicz Sławomir: *Księga raportów z wizyt kwerendalnych. Wywiady i materiały. Raporty 2007-2009* [Reports book on query visits. Interviews and materials. Reports 2007-2009], Białystok 2009, pp. 248 (placed on the webpage: <http://pbc.biaman.pl/dlibra/docmetadata?id=25609&dirids=1&tab>).

2) Presnarowicz Sławomir: *Księga raportów z wizyt kwerendalnych. Wywiady i materiały. Raporty 2010-2012* [Reports book on query visits. Interviews and materials. Reports 2010-2012], Białystok 2012, pp. 415 (placed on the webpage: <http://pbc.biaman.pl/dlibra/docmetadata?id=25610&dirids=1&tab>).

In the period from 15 October 2007 to 19 May 2009, the author, using his own funds held query visits at the tax authorities, courts and other institutions in the seven European countries.

In turn, between 1 February 2010 and 17 August 2012, he participated in research projects in connection with the preparation of habilitation thesis entitled "Appeal model of the appeal proceedings in Poland" as a part of a habilitation grant GR-66.

The abovementioned “Reports book on query visits” document research work during the author’s stays in England (London, Bristol), Germany (Berlin, Cottbus, Freiburg), France (Paris), the Czech Republic (Brno), Lithuania (Vilnius), Belarus (Hrodna), Switzerland (Basel), Austria (Vienna), Russia (Voronezh, Moscow) and Ukraine (Lviv, Kyiv, Kharkiv).

1.4. The impact factor of the Journal Citation Reports list (JCR), by year of publication: none

1.5. The number of citations of publications by Web of Science database (WoS): none

1.6. Hirsch index in accordance with Web of Science database (WoS): none

1.7. Heading international and national research projects and participation in such projects:

- 2010-2014, the head of the research project of the Ministry of Science and Higher Education No. N N110 184838 – “Appellate model of tax proceedings”,
- participation as a contractor in a research project KBN No. 1 H02A 008 27 under the guidance of professor Eugeniusz Ruśkowski on the issue of “Controlling the tax law making and its application under the Constitution of the Republic of Poland”; as a part of the project, the author carried out research work and prepared five reports in connection therewith (total 80 pages).

1.8. International and national awards for scientific or artistic activity: none

1.9. Papers delivered at international and national thematic conferences

1.10. Papers delivered at international conferences:

- 1) The participation in the international conference “Legal technique in public law”, organized by the Janek Kupała University in Hrodna, Belarus, 18-19 November 2010; holding a lecture “Appellate model of the tax proceedings in Poland in the context of the principles of legal techniques”,

2) Organizing the International Scientific Conference at the Faculty of Law of the University of Białystok in Białystok devoted to “Financial Procedures of the countries of Central and Eastern Europe”, 27-28 February 2011 and holding a lecture devoted to: „Избранные проблемы обжалования решений в польском налоговом процессе на примере исследований, проведённых среди работников гминных налоговых органов: (войтов, бугомистов, президентов)” Presnarowicz Sławomir: Izbranne problemy obżalowanija rešenij v pol'skom nalogovom processe na primere issledovanij, provedënnych sredi robotnikov gminnych nalogovych organov: (vojtov, buromistrov, prezidentov), (approximately 40 participants);

3) The participation in the international conference on Belarus in Hrodna 26-28 April 2012; holding a lecture devoted to: „Избранные проблемы, возникающие при обжаловании решений в польском налоговом процессе”;

4) Co-organization and participation in the international scientific conference in Białystok, on 14 January 2013, devoted to the issue of “E-protocol – legal and technical aspects. The British and Polish experience”. Holding a lecture on the issue of “Electronisation of the proceedings before administrative courts in Poland – current trends and intentions”;

5) Participation in the international conference in Belarus in Hrodna, April 11-12, 2013; delivering a lecture in Russian on „Доказательства в процедуре обжалования решений налоговых органов”;

6) Participation in the international conference in Omsk, 23-24 September 2013 and holding a lecture together with professor Eugeniusz Ruśkowski on: „Problemy nalogovogo pravoprimerenija w Pol'sze, The paper was published in: Problemy nalogovogo pravoprimerenija v stranach Central'noj i Vostočnoj Evropy. Kollektivnaja monografija. Ed. A.N. Kostjukova, Omsk 2013, pp. 53-65.

7) Participation in the international conference in Hrodna on 27-28 February 2014, and the presentation of a paper entitled „Модель обжалования налоговых решений в Соединённом Королевстве Великобритании, The paper was published [в:] Правотворчество и правоприменение в условиях инновационного развития общества, Редакционная коллегия Н.В. Сильченко (гл. ред.) и др., Гродно 2014, с. 389-394.

1.11. Delivering papers at national conferences

- 1) Organizing and conducting the conference on “Mediation in court” in the Voivodship Administrative Court in Białystok, 13 June 2006;
- 2) Participating in a conference in Białystok, devoted to Public aid in taxes (participation in the discussion, chairing the conference), 4-5 November 2010;
- 3) Co-organization and participation in the conference in Augustów “Tax Ordinance Act in practice”, 5-7 June 2011, delivering a paper entitled “Tax inspections conducted by the commune heads, administrators and mayors – selected practical problems”;
- 4) Participation in the conference in Augustów, devoted to “The reform of taxes and local fees in Poland”, 1-2 December 2011; delivering a paper entitled “Taxable base in property tax – selected problems encountered in practice and in the jurisprudence of the administrative courts”;
- 5) Participation in the conference in Augustów in the period 27-29 May 2012, devoted to “Tax Ordinance Act in practice. The evidence in tax proceedings”, delivering a lecture entitled “Evidence in the appellate tax proceedings and in extraordinary instances of challenging tax decisions”.

Stanisław Przeworski