N·S·A SUPREME ADMINISTRATIVE COURT OF POLAND

2025 Annual Report

2025
Annual Report

on the activities of the Supreme Administrative Court and Regional Administrative Courts in 2025

N·S·A
SUPREME ADMINISTRATIVE COURT OF POLAND

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Foreword by the President of the Supreme Administrative Court

The administrative judiciary of the Republic of Poland is a separate and independent branch of the judiciary, forming an essential component of a democratic state based on the rule of law and the protection of individual rights and freedoms. The organisational and judicial separation of the administrative courts from the common courts, the military courts and the Supreme Court derives from their different tasks and objectives. Such separation is constitutionally guaranteed. The administrative courts include the Supreme Administrative Court ("SAC") and the regional administrative courts ("RACs"), one of which exists in each of Poland's sixteen voivodeships (regions).

Fundamental to the justice system, including the administrative judiciary, is the principle enshrined in Article 45(1) of the Constitution of the Republic of

Poland[1] (the right to a court) which is elaborated further in Article 77(2) (the prohibition on statutes preventing a person from having recourse to the courts to pursue a claim alleging an infringement of their rights or freedoms). The competence of the administrative courts and the essence of their judicial function is set out in Article 184 of the Constitution. That provision states that the administrative courts shall review the performance of public administration, and issue judgments on whether resolutions adopted by local government organs and normative acts issued by territorial organs of government administration comply with statutory law. It is worth emphasising the historical foundations of the tradition regarding the competence of the administrative judiciary in the Republic of Poland. Since the interwar period, pursuant to Article 73 of the Constitution of March 1921, Poland has belonged to the group of countries which entrust the administration of justice, in the form of exercising judicial review over public administration, to administrative courts.

Pursuant to Article 176(1) of the Polish Constitution, judicial proceedings shall have at least two stages. The Polish administrative courts have functioned within a two-instance structure since 2004. The Law on the Administrative Courts System (the "ACS Law"[2] states that regional administrative courts function as first instance courts (Article 3 § 1 of the ACS Law), whereas the SAC has the status of a second instance court (Article 3 § 2 of the ACS Law) and as a cassation court (i.e. solely reviewing questions of law, rather than reconsidering the facts of the case). Its functions include reviewing the activities of the voivodeship administrative courts, in particular by hearing appeals against their decisions and adopting resolutions to clarify administrative law provisions which have been interpreted inconsistently. The SAC's tasks also include resolving competence disputes between local government units, between local government appeal boards, and between such bodies and organs of central government administration. Moreover, it hears claims from parties alleging that their right to have their case heard without undue delay has been

1 Act of 2 April 1997 – The Constitution of the Republic of Poland (Polish Journal of Laws, No. 78, item 483, as amended). The text of the Constitution in the English language can be found on the website of the Polish Parliament at https://www.sejm.gov.pl/prawo/konst/angielski/kon1.htm.

2 Act of 25 July 2002 – Law on the Administrative Courts System (Journal of Laws of 2024, item 1267; hereinafter: "the ACS Law").

infringed, and challenges to the legality of judgments issued by the administrative courts. The SAC also acts as a disciplinary court in proceedings initiated against first-instance and second-instance administrative court judges and court assessors (i.e. newly-qualified judges who are appointed on a probationary basis prior to obtaining permanent judicial office, and who possess limited competences). The SAC's Disciplinary Commissioner acts pursuant to the ACS Law and is a judge elected for a three-year term by the SAC Board, one of the Court's constituent bodies. The SAC's internal bodies are the SAC President (a single-person body who presides over the SAC, represents it externally, performs judicial administration activities and exercises overall supervision over the activities of regional administrative courts), the General Assembly of SAC Judges (a collegiate body of judicial self-government) and the SAC Board (a collegiate body with a fixed term of office).

As courts of first instance,[3] the regional administrative courts perform judicial review functions in terms of assessing the lawfulness[4] of the activities of public administration and resolving competence disputes between local government units, between local government appeal boards, and between such bodies and organs of government administration[5]. Such judicial review involves adjudicating claims challenging *inter alia* decisions and orders of public administration bodies, binding interpretations of tax provisions, and local laws adopted by local self-government bodies and territorial organs of central government administration. RACs also review whether individual administrative cases were disposed of within the applicable deadlines, when hearing claims regarding inaction or delay in administrative proceedings[6]. The organs of each RAC are the RAC President, the General Assembly of RAC Judges, and the RAC Board.[7] RACs have their seats within the voivodeship over which they have territorial jurisdiction.

3 Article 3 § 1 of the ACS Law.
4 Article 1 § 2 of the ACS Law.
5 Article 1 § 1 of the ACS Law.
6 Article 3 § 2 of the Act of 30 August 2002 – Law on the Proceedings Before Administrative Courts (Journal of Laws of 2026, item 143; hereinafter: "the Proceedings Law").
7 Article 19 of the System Law

The case law of the administrative courts invariably takes into account standards relating to the values and interests protected by the Polish Constitution, European Union law and the European Convention on Human Rights. Protecting individual rights, whilst balancing individual interests with the public and social interest, constitutes the fundamental function and purpose of the administrative courts and is of universal importance.

It should be emphasised that a judicial dialogue has existed for over twenty years between the Polish administrative courts and the Court of Justice of the European Union. In 2025, the Polish administrative courts submitted 12 requests for preliminary rulings to the Court of Justice, of which 7 were submitted by the SAC and 5 were submitted by RACs.

As in previous years, the judicial practice of administrative courts in 2025 was characterised by effectiveness and efficiency, despite a noticeable increase in the number of cases received. This growth in the courts' workload can be regarded as an expression of public confidence in the ability of the administrative courts to provide legal protection to individuals.

The organisational measures adopted, together with the tremendous efforts of our judges, have led to a reduction in the total backlog of pending cases. Consequently, in 2025, the average duration of SAC proceedings was just over 17 months, and just over 4 months in the case of RACs. Accordingly, in 2025 the SAC disposed of 27,693 cases, a record high number. In total, the RACs disposed of 69,289 cases.

A particularly important event occurred last year – the SAC co-organised an international conference entitled *75 Years of the European Convention on Human Rights: Experiences of Administrative Court Judges.* This was held on 2 October 2025 at the Royal Castle in Warsaw. The conference provided an opportunity to reflect *inter alia* on the Convention's sophistication and its significance in the case law of administrative courts, and on the requirements to be met by a state which respects the rule of law and is capable of guaranteeing the greatest public protection of private rights. There can be no doubt that subordinating state authorities to legal norms determines both the limits and the nature of such authorities' actions. The right to an administrative court is a fundamental subjective right and its efficient implementation constitutes one of the basic mechanisms for guaranteeing human and civil rights. The conference was attended by the President of the European Court of Human Rights, Mattias Guyomar, judges of the ECtHR, and representatives of the Supreme administrative jurisdictions and Councils of State of the European Union. The momentous significance of the Convention was reflected in a monograph entitled *The European Convention on Human Rights and Administrative Law: Polish and European Perspectives*, co-authored by judges of the ECtHR and the supreme administrative jurisdictions of the EU, including judges of the Polish Supreme Administrative Court.

In mid-May last year, as in previous years, the SAC participated in the Long Night of Museums, a Europe-wide cultural event. This event is aimed at the general public and the SAC allowed members of the public to visit the SAC's building and interact with the judiciary by attending mock trials, and being given access to numerous and varied exhibitions, including the collections of the Chamber of the Memory and Tradition of Administrative Justice. The SAC is crowded with families, students and members of the public on this festive evening.

This publication provides an outline of certain key issues that emerged in the judicial and non-judicial activities of the administrative judiciary in 2025.

Prof. dr hab. Jacek Chlebny
President of the Supreme Administrative Court

Composition and structure of administrative courts

Poland's administrative judiciary is, from a constitutional perspective, a separate part of the justice system, along with the common courts, the military courts and the Supreme Court. Given the nature of its tasks, it is not subject to the administrative supervision of the Minister of Justice; it has its own budget, organisational structure, judicial procedure and system of disciplinary responsibility for judges.

Article 176(1) of the Polish Constitution states that judicial proceedings shall have at least two stages. By virtue of the Law on the Administrative Courts System (the "ACS Law"), regional administrative courts ("RACs") are courts of first instance (Article 3 § 1), whereas the Supreme Administrative Court ("SAC") is the court of second instance (Article 3 § 2)

Court System of the Republic of Poland

Supreme Court
(Sąd Najwyższy)

Court of Cassation
final instance

Supreme Administrative Court
(Naczelny Sąd administracyjny)

Court of Cassation
2nd and final instance

Constitutional Tribunal
(Trybunał Konstytucyjny)

Courts of Appeal

(Sądy Apelacyjne)

Appelate courts

Regional Administrative Courts

(Wojewódzkie Sądy Administracyjne)

1st instance courts

Regional Courts

(Sądy Okręgowe)

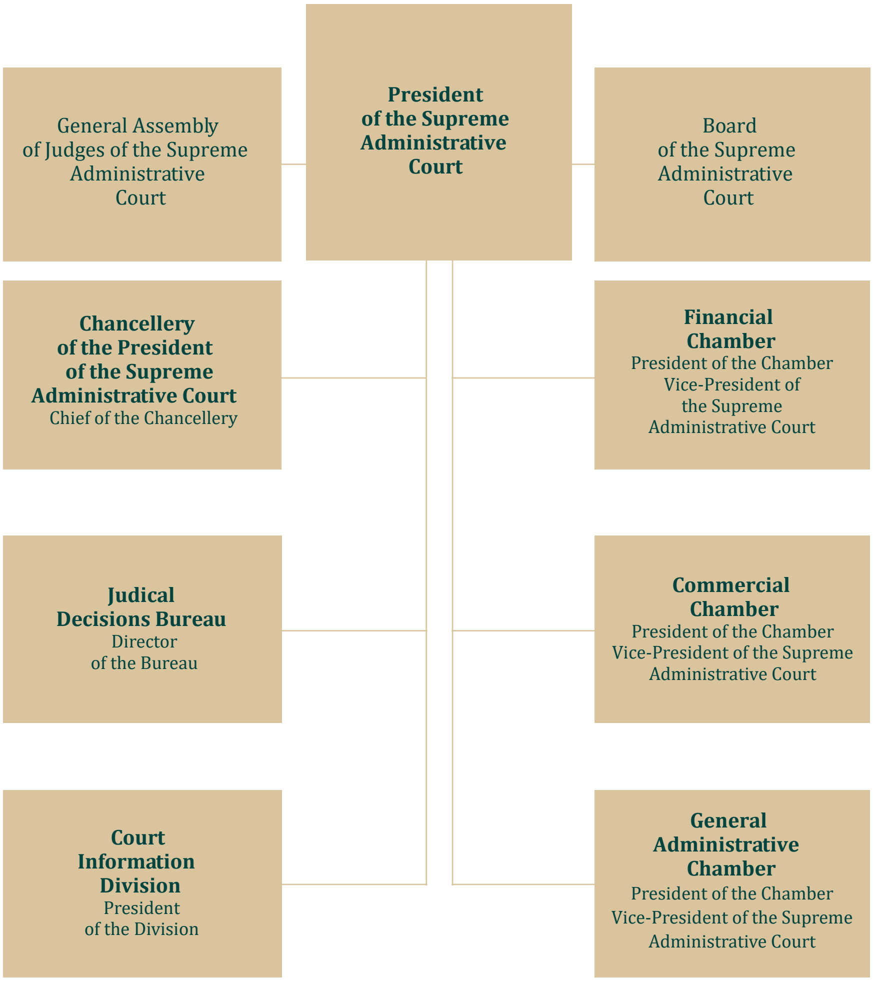
Appelate courts
1st instance courts

Districts Courts

(Sądy Rejonowe)

1st instance courts

Structure of the Supreme Administrative Court



Supreme Administrative Court

The SAC consists of the SAC President, the SAC vice-presidents and the SAC judges. At the end of 2025, 111 of a total 130 judicial posts in the SAC were filled. Many administrative court judges also conduct academic activities; they are highly-regarded authors of monographs, commentaries and publications in well-recognised national and international scientific journals. Just over a third of the total number of SAC judges (39 judges) combine their judicial service with academic work at universities.

The SAC's constituent organs are the SAC President, the General Assembly of SAC Judges and the SAC Board.

The SAC is headed by the SAC President, who is appointed by the President of the Republic of Poland for a six-year term of office. The SAC President is chosen from two candidates nominated by the General Assembly of SAC Judges. The SAC President's functions include:

- directing the works of the SAC;
- performing functions concerning the administration of the courts;
- representing the SAC externally; and
- exercising supervisory authority over the courts' administrative activities.

The General Assembly of SAC Judges is a collegiate body of judicial self-government. Its primary competences concern personnel issues regarding the SAC's judges and matters related to the SAC's activities. Its most important tasks are:

- considering the SAC President's annual report on the SAC's activities;
- selecting candidates for the post of SAC President;
- consenting to the appointment and dismissal of SAC vice-presidents;
- determining the number of seats in the SAC Board, electing its members and altering its composition;
- examining and assessing other matters submitted by the SAC President or members of the General Assembly of SAC Judges.

The SAC Board is a collegiate body of judicial self-government. It advises the SAC President and helps to manage personnel matters and the SAC's internal organisation. Its most important tasks are:

- determining the allocation of responsibilities within the SAC and establishing detailed rules for assigning cases to individual judges;
- consenting to the establishment and abolition of SAC divisions and to the appointment and dismissal of the directors of such divisions, including the Chief of the Chancellery of the SAC President and the Director of the Judicial Decisions Bureau;
- examining matters presented to the General Assembly of SAC Judges;
- examining and assessing other issues submitted by the SAC President or on its own initiative.

The SAC is divided into Chambers: the Financial Chamber, the Commercial Chamber and the General Administrative Chamber. Each chamber's work is managed by a SAC vice-president, appointed by the SAC President.

- The Financial Chamber oversees the case law of regional administrative courts regarding tax liabilities and other pecuniary obligations to which tax legislation applies, as well as cases regarding the enforcement of such obligations.
- The Commercial Chamber oversees the case law of regional administrative courts regarding *inter alia* commercial activities, the protection of industrial property, the budget, securities, banking and insurance.
- The General Administrative Chamber supervises the case law of the regional administrative courts regarding *inter alia* construction and building supervision, spatial planning, water management, environmental protection, agriculture, healthcare, employment, the organisation of local government, real estate management, the privatisation of state-owned property, and compulsory military service.

The SAC President carries out his/her functions and supervises the administrative activities of the administrative courts, pursuant to the Constitution and other laws. The SAC President acts through the Chancellery of the SAC President, the Judicial Decisions Bureau, and the Court Information Division.

The Chancellery of the SAC President assists in ensuring the efficient functioning of the administrative courts, especially as regards financial, personnel and administrative matters.

The Judicial Decisions Bureau assists the SAC President to ensure the efficiency of judicial proceedings and the case law of administrative courts.

To this end, the Office continuously analyses the case law of the voivodeship administrative courts and the SAC with a view to ensuring consistency. If the Judicial Decisions Bureau identifies inconsistencies in the case law of these courts it may, where appropriate, prepare draft motions for the SAC President to request that an enlarged panel of SAC judges adopts a resolution to clarify the legal provisions in question. In 2025, the Judicial Decisions Bureau drafted 5 such draft motions for the SAC President.

The Judicial Decisions Bureau prepares opinions on draft legislation submitted to the SAC President.

The Court Information Division performs a range of functions, such as: informing litigants and other interested parties about the jurisdiction of administrative courts and the status of their cases; making case files available for inspection; providing access to public information on the SAC's activities; handling media relations for the SAC and the SAC President; keeping statistical records; and supervising the Central Database of Administrative Court Rulings (the "CDACR").

Regional administrative courts

There are 16 first-instance regional administrative courts ("RACs"), one in each voivodeship.

Each RAC consists of a RAC President, one or more RAC vice-presidents, RAC judges and court assessors (i.e. newly-qualified judges who are appointed on a probationary basis prior to obtaining permanent judicial office, and who possess limited competences). The constituent bodies of a RAC are the RAC President, the General Assembly of RAC Judges, and the RAC Board.

The RAC President and vice-president[s] are appointed for a five-year term by the SAC President. They are selected from among judges of the relevant RAC or the SAC, after consultation with the General Assembly of the relevant court.

Each RAC is divided into Divisions which are created and abolished by the SAC President. Each RAC also has its own Court Information Division.

At the end of 2025, there was a total of 410 judges and 65 court assessors in the 16 RACs.

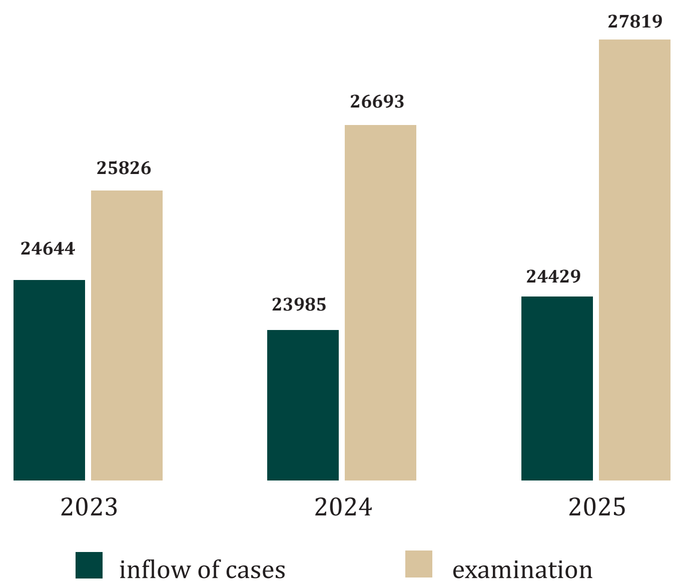
Activities of the administrative courts

Supreme Administrative Court

General statistics for 2025

In 2025, the SAC received a total of 24,429 cases, including 17,144 cassation appeals (i.e. appeals solely on points of law which do not involve a reconsideration of the facts) and 6,149 complaints (i.e. interlocutory appeals challenging specific court orders or procedural rulings rather than final judgments).

SAC cases received and disposed of between 2023–2025

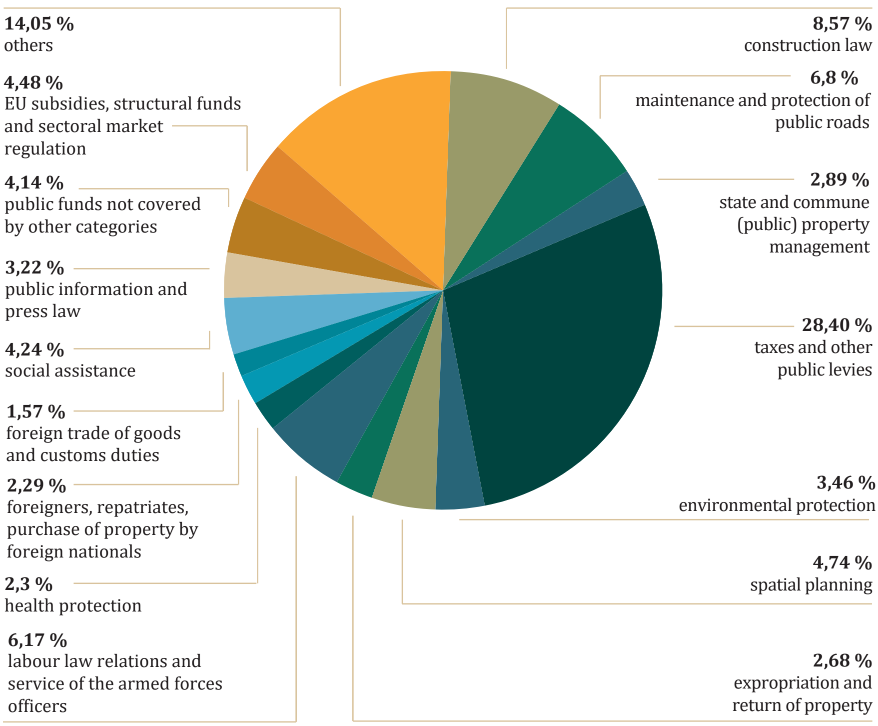


The SAC disposed of an all-time record of 27,693 cases in 2025, representing 113.36% of the number of cases filed in that year. By way of comparison, in 2024 the SAC disposed of 26,693 cases, and in 2023 it disposed of 25,653 cases.

Among the cases disposed of, 20,687 were cassation appeals. Of these, 12,632 (61.06%) were disposed of in open hearings whereas 8,055 (38.94%) were disposed of in closed sessions. In 4,130 cases (19.96%), the SAC allowed the cassation appeal, whereas it dismissed 14,555 (70.36%) cassation appeals. The remaining 2,002 (9.68%) cassation appeals were disposed of otherwise.

By way of comparison, the SAC disposed of 21,343 cassation appeals in 2024, and 20,409 cassation appeals in 2023.

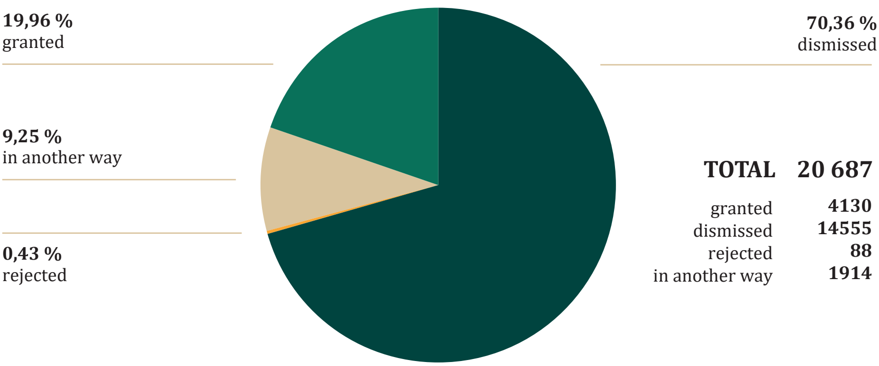
Category of cassation appeals disposed of by the SAC in 2025



20726 TOTAL

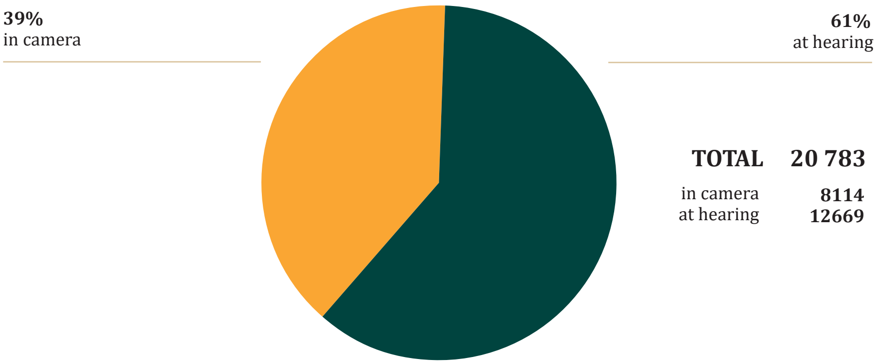
1776	construction law
1409	maintenance and protection of public roads
598	state and commune (public) property management
5887	taxes and other public levies
717	environmental protection
982	spatial planning
556	expropriation and return of property
1278	labour law relations and service of the armed forces officers
476	health protection
475	foreigners, repatriates, purchase of property by foreign nationals
326	foreign trade of goods and customs duties
879	social assistance
668	public information and press law
859	public funds not covered by other categories
928	EU subsidies, structural funds and sectoral market regulation
2912	others

Outcomes of cassation appeals disposed of by the SAC in 2025



TOTAL	**20 687**
granted	**4130**
dismissed	**14555**
rejected	**88**
in another way	**1914**

Method of disposing of SAC cassation appeals in 2025 open hearing vs closed-session



Most cassation appeals (13,288) were filed by parties to the proceedings other than public administration authorities, whereas administrative authorities filed 4,879 such appeals. SAC proceedings involved 4,860 public administration attorneys, 2,101 advocates, 3,060 attorneys-at-law, 1,005 tax advisors, 45 patent attorneys, 46 public prosecutors and the Polish Commissioner for Human Rights (in 9 cases).

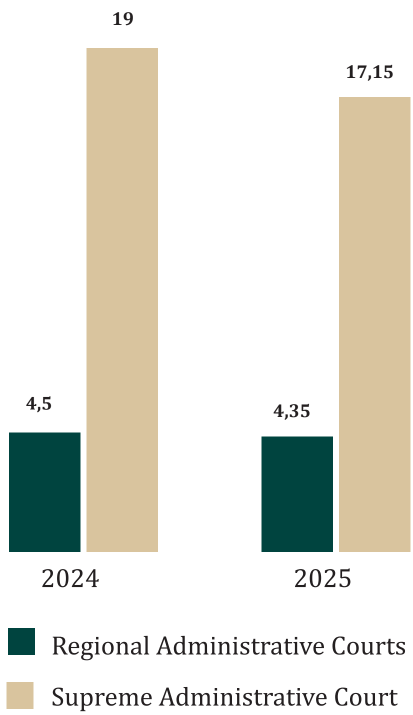
As in previous years, most cassation appeals concerned taxes and other pecuniary obligations falling within the scope of the Tax Ordinance, as well as the enforcement of those obligations (5,135 cases received). In this category, 5,878 cassation appeals were disposed of, representing 28.41% of the total cassation appeals disposed of.

In addition to cassation appeals, in 2025, the SAC ruled on 6,099 complaints (i.e. interlocutory appeals) against the decisions (orders) of first-instance courts and appeals concerning the resumption of complaint proceedings. The SAC allowed 561 complaints (9.2%), dismissed 4,804 (78.77%), and disposed of 734 cases (12.03%) otherwise.

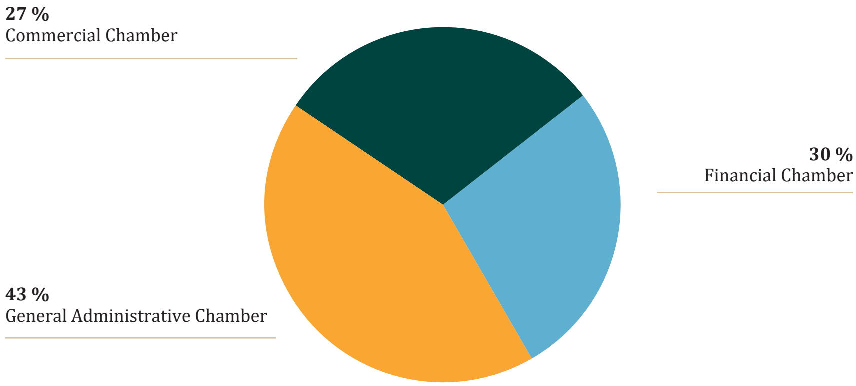
The SAC also ruled on 141 complaints alleging the infringement of a party's right to have their case heard in judicial proceedings without undue delay. One such complaint was upheld (0.71%), whereas 35 were dismissed (24.82%), and 105 were disposed of otherwise (74.47%).

In 2025, the SAC disposed of 46.54% of the total number of cases within 12 months of their receipt, and 63.63% within 24 months. The average waiting time for the determination of cassation appeals was 17.15 months, with 28.75% of cassation appeals being disposed of within 12 months. As regards complaints (interlocutory appeals), 91.38% were resolved within two months of receipt.

Average duration of court proceedings in months 2024–2025



Receipt of cassation appeals to each SAC Chamber in 2025



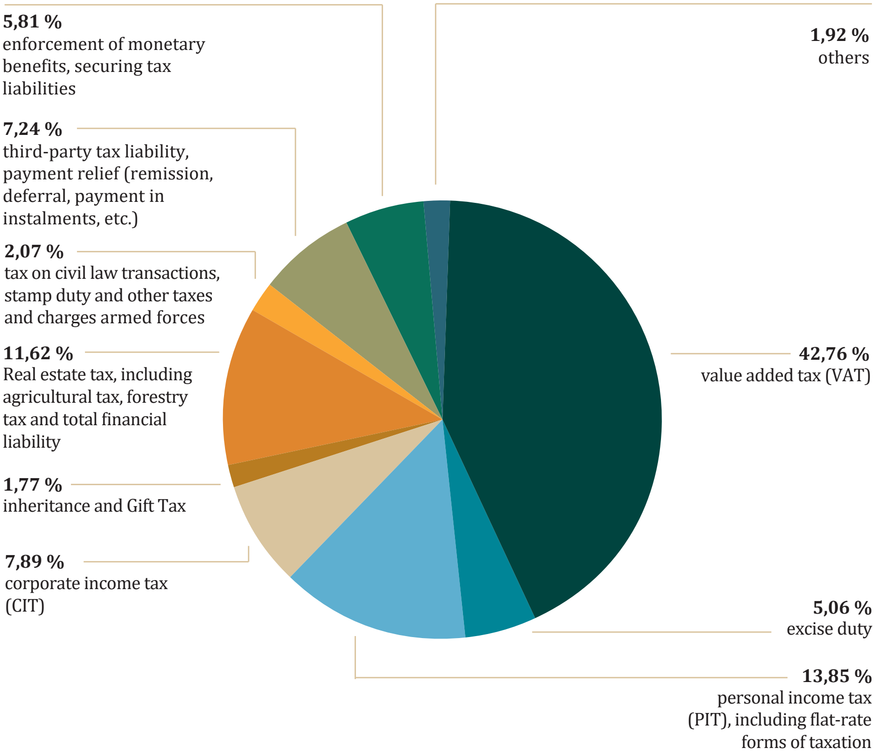
Financial Chamber

In 2025, the Financial Chamber received 5,213 cassation appeals. The largest number of cases concerned Value Added Tax (32.57%), personal income tax (16.40%), corporate income tax (13.24%) and property tax (11.82%).

The Chamber disposed of 5,920 cassation appeals, of which 4,574 were disposed of in open hearings and 1,337 in closed sessions.

Cassation appeals were filed by various entitled parties: legal entities (1,798); individuals (2,210), public administration authorities (2,078) and public prosecutors (7).

Category of cassation appeals disposed of by the Financial Chamber



5884 TOTAL

2516	value added tax (VAT)
298	excise duty
815	personal income tax (PIT), including flat-rate forms of taxation
464	corporate income tax (CIT)
104	inheritance and Gift Tax
684	real estate tax, including agricultural tax, forestry tax and total financial liability
122	tax on civil law transactions, stamp duty and other taxes and charges armed forces
426	third-party tax liability, payment relief (remission, deferral, payment in instalments, etc.)
342	enforcement of monetary benefits, securing tax liabilities
113	others

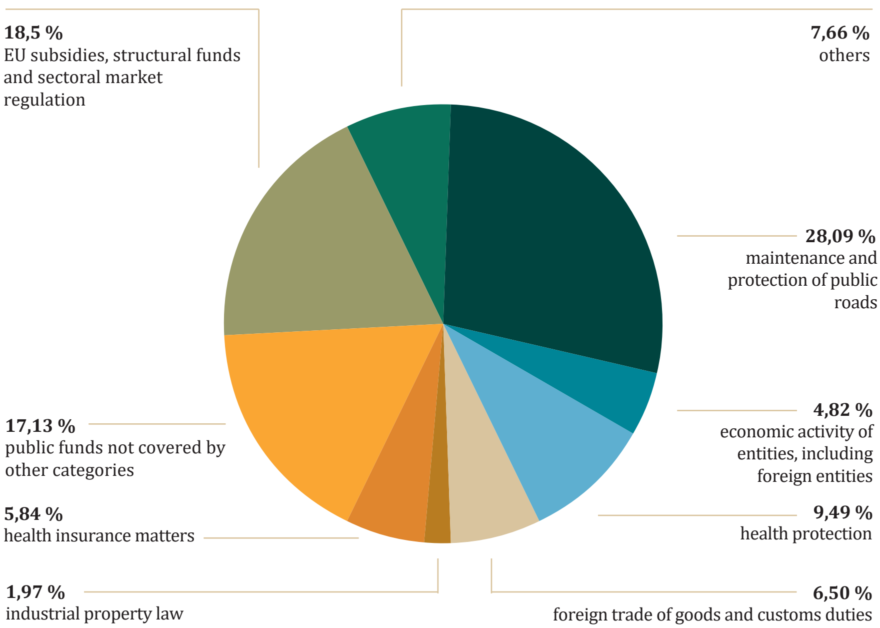
Commercial Chamber

In 2025, 4,748 cassation appeals were filed with the Commercial Chamber. The largest number of cases concerned the maintenance and protection of public roads (29.97%), EU subsidies and structural funds (15.21%), and healthcare (13.42%).

The Chamber disposed of 5,044 cassation appeals, of which 3,428 were disposed of in open hearings and 1,595 in closed sessions.

Cassation appeals were filed by various entitled parties: public administration authorities (975); individuals (1,517); legal entities (2,061); social organisations (37); public prosecutors (38); the Commissioner for Human Rights (2); and the Patients' Ombudsman (2).

Category of cassation appeals disposed of by the Commercial Chamber in 2025



5016 TOTAL

1409	maintenance and protection of public roads
242	economic activity of entities, including foreign entities
476	health protection
326	foreign trade of goods and customs duties
99	industrial property law
293	health insurance matters
859	public funds not covered by other categories
928	EU subsidies, structural funds and sectoral market regulation
384	others

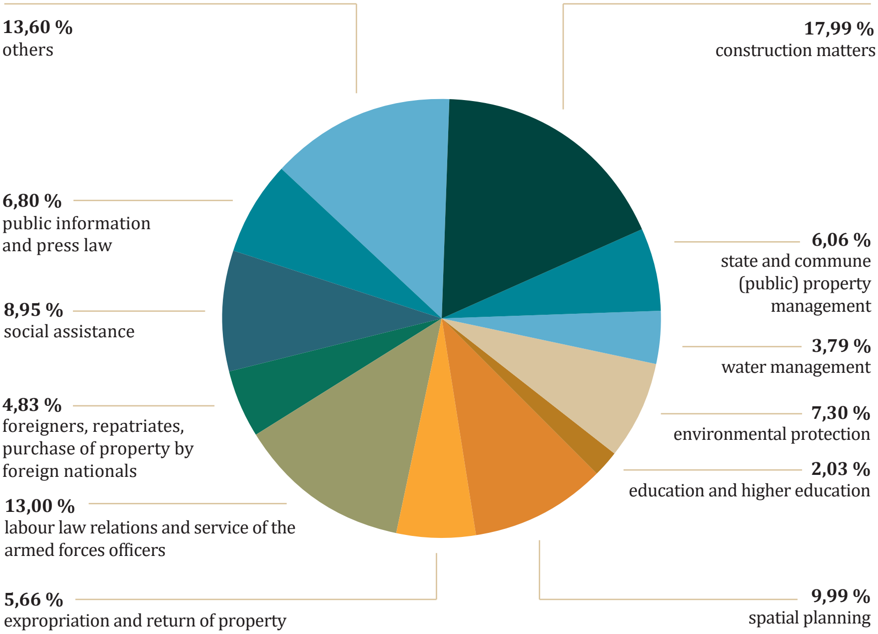
General Administrative Chamber

In 2025, the General Administration Chamber received 7,471 cassation appeals. The largest number of cases concerned construction and building supervision (19.5%), spatial development (10.92%), environmental protection (8.69%) and social welfare (7.54%).

The Chamber disposed of 9,858 cassation appeals, of which 4,667 were disposed of in open hearings and 5,182 in closed sessions.

Cassation appeals were filed by various entitled parties: individuals (3,872); legal entities (3,462); public administration authorities (1,826); social organisations (184); and public prosecutors (24).

Category of cassation appeals disposed of by the General Administrative Chamber in 2025



9826 TOTAL

1768 construction matters
596 state and commune (public) property management
372 water management
717 environmental protection
199 education and higher education
982 spatial planning
556 expropriation and return of property
1278 labour law relations and service of the armed forces officers
475 foreigners, repatriates, purchase of property by foreign nationals
879 social assistance
668 public information and press law
1336 others

Regional administrative courts

General statistics for 2025

The number of cases brought to regional administrative courts ("RACs") remains very high; in 2025, it was 73,832. By way of comparison, 4,413 fewer cases were filed in 2024 (i.e. 69,419).

The largest number of complaints were brought by individuals (53,635), followed by legal persons (18,294); social organisations (1,330); public prosecutors (707) and the Commissioner for Human Rights (10). Other entities filed 713 complaints.

In 2025, RACs disposed of over 93% of their annual case-load (i.e. 69,289 cases). These involved complaints against public acts and actions (56,675); complaints against authorities' inaction or protracted proceedings (12,127); and other complaints (487). 28,468 complaints against acts and actions were disposed of in open hearings, whereas 28,207 were disposed of in closed sessions.

Of the complaints against acts and actions disposed of in open hearings, the courts upheld 9,245 complaints, dismissed 18,804 complaints, and rejected 240 complaints on formal grounds. 179 complaints were disposed of otherwise. As regards disposals in closed sessions, 4,584 complaints were upheld, 12,154 were dismissed, 10,099 were rejected on formal grounds, and 1,330 were disposed of otherwise.

As regards complaints against authorities' inaction or protracted proceedings, the courts disposed of 12,127 complaints. Only 45 of these were disposed of in open hearings, with 12,082 being disposed of in closed sessions.

In 2025, RACs dealt with a total of 68,802 complaints.

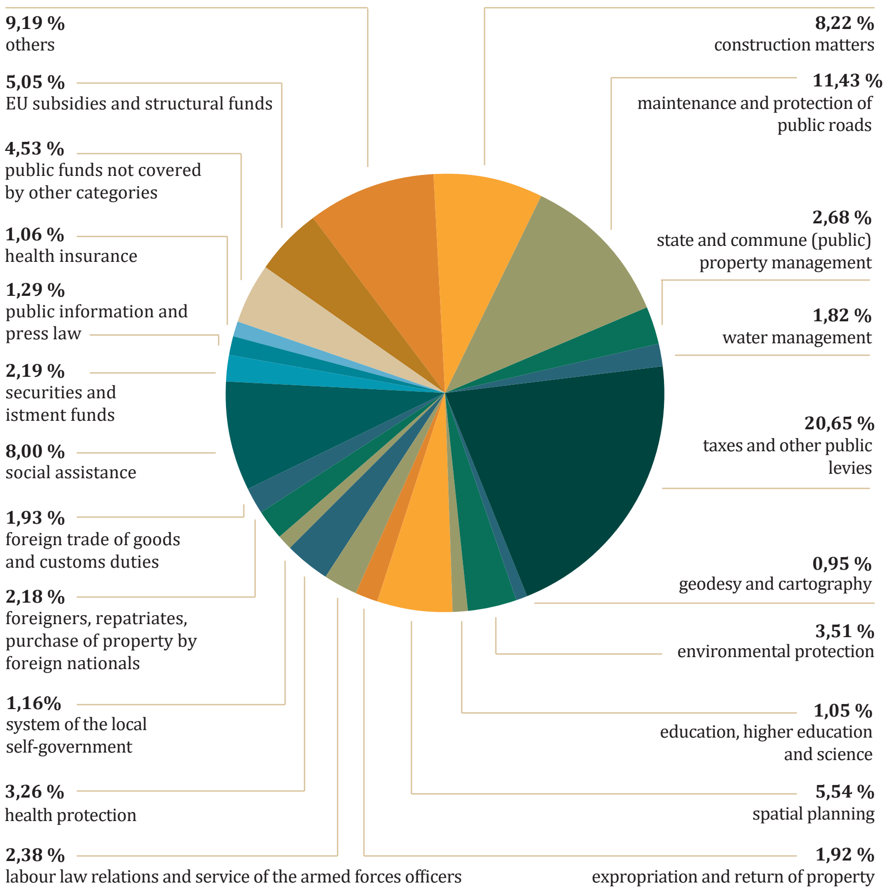
The average waiting time for a RAC to dispose of a case in 2025 was 4.35 months, which highlights the efficiency of proceedings before RACs. Approximately 76% of cases are resolved with a final, non-appealable decision issued at first-instance by a RAC, so the claimant's constitutional right to a court is fully realised within a very short period of only a few months.

The stability of the RACs' case law has remained broadly unchanged in recent years. In 2025, the SAC allowed 19.93% of cassation appeals against judgments of RACs, which is similar to the figure in 2024 (18.11%).

Complaints filed with regional administrative courts in 2025

REGIONAL ADMINISTRATIVE COURT	INFLOW
BIAŁYSTOK	2651
BYDGOSZCZ	1955
GDAŃSK	3515
GLIWICE	5244
GORZÓW WIELKOPOLSKI	1444
KIELCE	1331
KRAKÓW	4698
LUBLIN	2447
ŁÓDŹ	3043
OLSZTYN	1581
OPOLE	1156
POZNAŃ	4312
RZESZÓW	2559
SZCZECIN	2358
WARSZAWA	28 821
WROCŁAW	3102
TOTAL	73233

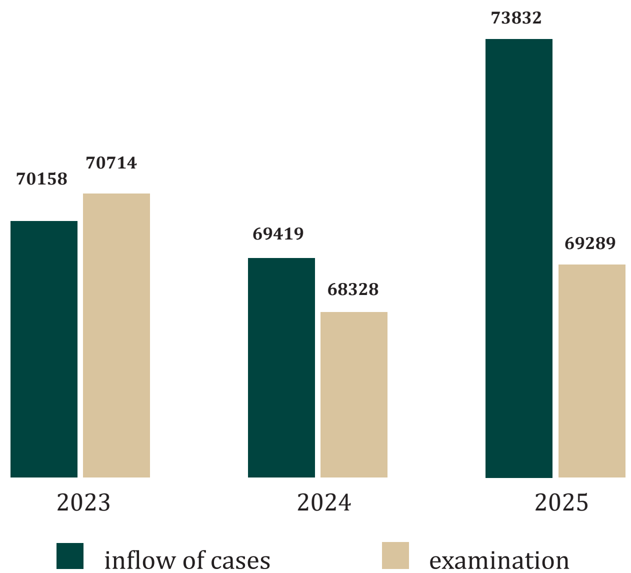
Category of cases disposed of by regional administrative courts in 2025



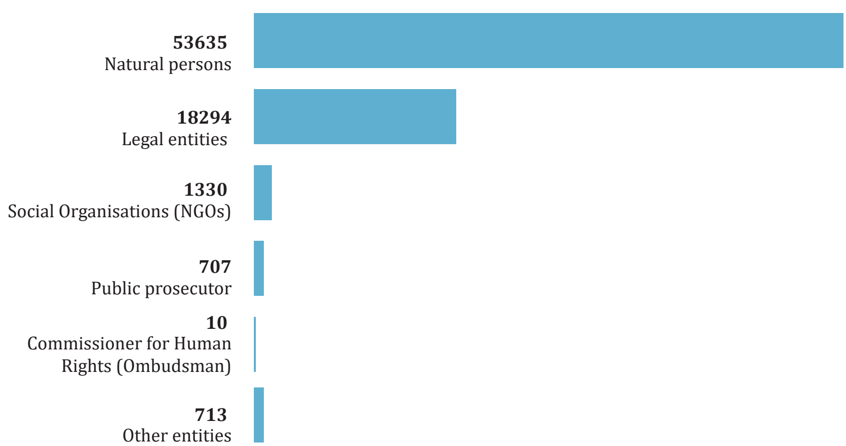
59635 TOTAL

4902 construction matters
6815 maintenance and protection of public roads
1600 state and commune (public) property management
1083 water management
12317 taxes and other public levies
569 geodesy and cartography
2096 environmental protection
629 education, higher education and science
3303 spatial planning
1147 expropriation and return of property
1417 labour law relations and service of the armed forces officers
1943 health protection
694 system of the local self-government
1301 foreigners, repatriates, purchase of property by foreign nationals
1151 foreign trade of goods and customs duties
4769 social assistance
1306 securities and investment funds
767 public information and press law
631 health insurance
2702 public funds not covered by other categories
3011 EU subsidies and structural funds
5482 others

Receipts and disposals of cases by regional administrative courts between 2023–2025



Categories of complainants in cases before the regional administrative courts in 2025



Judicial activity of the Supreme Administrative Court

Selected issues in case law

The following section summarises selected issues that were addressed in the case law of the administrative courts in 2025.

- ### Tax liability

VAT treatment of the activities of a municipally-owned company which performs exclusively public tasks

The SAC considered whether VAT was chargeable on the activities of a company that was wholly owned by a local authority. Those activities consisted exclusively in performing the authority's public tasks, pursuant to a contract concluded between the company and the local authority. The activities were financed solely by compensation of a type referred to in Article 5(1) and (5) of the Commission Decision of 20 December 2011 on the Application of Article 106(2) of the Treaty on the Functioning of the European Union to State Aid in the Form of Public Service Compensation Granted to Certain Undertakings Entrusted with the Operation of Services of General Economic Interest.[8] The SAC held that such activities are not economic in nature within the meaning of Article 15(1) of the Act of 11 March 2004 on Value Added Tax[9] and were therefore not subject to this tax *(SAC judgment of 22 September 2025, case no. I FSK 678/21)*.

8 OJ L 7, 11.1.2012, p. 3-10
9 Polish Journal of Laws of 2020, item 106, as amended.

- **Excise duty and the generation of electricity**

  The SAC held that the excise duty exemption provided for in Article 30(1) of the Excise Duty Act of 6 December 2008[10] applies to electricity generated from renewable energy sources (RES) up to 31 December 2018 even if the document confirming the redemption of the certificate of origin for that electricity was received after that date. The SAC further held that this exemption applies by reference to the excise duty rate in force on the date on which electricity from RES was generated and introduced into the electricity system (delivery for consumption/dispatch). This is also the case if the excise duty rate provided for in Article 89(3) of the Excise Duty Act has subsequently changed. Accordingly, the applicable rate is not that which is in force when the excise duty payable on electricity is reduced for subsequent settlement periods pursuant to Article 30(2) of the Act (*SAC judgment of 22 September 2025, case no. I FSK 1519/21)*.

- **Customs**

  In a case concerning the verification of a customs declaration, the SAC cited the case law of the Court of Justice of the EU (joined cases C-23/04 to C-25/04),[11] and held that the results of a judicial review in the state of export are binding on the customs authorities of the state of import. The system of administrative cooperation, which is based on a division of responsibilities and on mutual trust between the customs authorities of different states, can only function if the customs authorities of the state of import recognise lawful findings issued by the state of export's authorities. The obligation to recognise such findings is only guaranteed if the authorities of the state of import also respect and accept judicial decisions issued in proceedings brought to challenge the preliminary findings of a post-clearance verification of the origin of the goods *(SAC judgment of 23 July 2025, case no. I GSK 298/24)*.

10 Polish Journal of Laws of 2018, item 1114, as amended.

11 CJEU judgment of 9 February 2006, Sfakianakis AEVE v Elliniko Dimosio, ECLI:EU:C:2006:92.

- **Local government budgets and participatory budget projects**

  When reviewing the lawfulness of a City Council's resolution which stipulated requirements to be met by participatory (citizens') budget projects, the SAC held that the resolution significantly infringed the law, including the principle of equal voting, by obliging citizens to state their place of residence when voting electronically and by assessing the validity of the vote cast on the basis of such information.

  By introducing different criteria for assessing the validity of votes for those voting traditionally (using paper ballots) and those voting electronically, the municipal council exceeded its statutory powers and violated the principle of the equality of voting. This constituted a material breach of Article 5a(1), 5a(3) and 5a(7)(4) of the Act of 8 March 1990 on Local Government[12] *(SAC judgment of 19 March 2025, case no. I GSK 1341/21)*.

- **Healthcare**

  The SAC held that failing to provide patients with a genuine possibility to register by telephone for publicly financed primary healthcare services infringed the collective rights of patients. Interpreting Article 59(1) of the Act of 6 November 2008 on Patients' Rights and the Patient Ombudsman[13] in such a way as to permit such practices would undermine the fundamental values enshrined in the Polish Constitution and the aim of the provisions in the 2008 Act, which was intended to create a system of preventive protection of individual rights regarding life and health (SAC *judgment of 29 July 2025, case no. II GSK 87/22).*

- **Revoking firearms licences**

  The SAC held that a person who was convicted of an intentional offence by a final and non-appealable court ruling does not lose their status as a convicted person merely because they have served their sentence. That status ends only if the conviction is expunged. In the relevant proceedings, the

12 Polish Journal of Laws of 2019, item 506, as amended.
13 Polish Journal of Laws of 2020, item 849, as amended.

conviction had not been expunged by the date on which an administrative decision revoking the claimant's hunting firearms licence was adopted. Article 15(1)(6) of the Act of 21 May 1999 on Weapons and Ammunition[14] does not establish two separate grounds for revoking a gun licence, namely: (i) being convicted of an intentional criminal or criminal fiscal offence, and (ii) posing a threat to oneself, public order or public safety. The provision in question defines the notion of a "person posing a threat to themselves, public order or public safety." Such a person is not entitled to obtain a firearms licence and, pursuant to Article 18(1)(2) of the Act, the police are obliged to revoke any firearms licence previously issued to such a person *(SAC judgment of 16 April 2025, case no. II GSK 1791/24)*.

- **Environmental protection**

  In a case concerning waste management obligations, the SAC held that whether a vehicle acquires the status of "waste" depends on whether, at the moment it crosses the border, it can still be used for its original purpose (i.e. whether it is capable of being driven on public roads). The SAC noted, in proceedings regarding the international shipment of waste, that the courts do not investigate whether or not a vehicle's roadworthiness can be restored. The concept of waste is not limited to objects which the holder wishes to discard as unnecessary. It also includes objects capable of being put to further economic use after they undergo a recovery process. Accordingly, the possibilty of repairing and re-registering a vehicle does not preclude it from being classified as waste. Nor does a decision to register a vehicle preclude the possibility that it should be qualified as waste when its was imported into Poland, especially if the registration decision was based on a document that did not authorise its registration. Such registration does not legalise conduct which was unlawfully from the outset *(SAC judgment of 5 March 2025, case no. III OSK 5484/21)*.

14 Polish Journal of Laws of 2019, item 284, as amended.

- ### Personal data protection

  In a case concerning personal data processing by a central government authority responsible for geodesy and cartography, the SAC held that land and mortgage register numbers constitute personal data within the meaning of Article 4(1) of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the Protection of Natural Persons with regard to the Processing of Personal Data and on the Free Movement of such Data, and Repealing Directive 95/46/EC (the General Data Protection Regulation or GDPR).[15] Such data allows the indirect identification of individuals (e.g. through their name, PESEL number, property address and mortgage-related information kept in the land and mortgage registers). Publishing land and mortgage register numbers without having a proper legal basis for doing so infringes data protection laws. The SAC also held that hindering or preventing the supervisory authority from exercising its inspection powers infringes obligations arising from personal data protection legislation *(SAC judgment of 28 January 2025, case no. III OSK 5393/21).*

- ### Spatial planning and land development

  In a case concerning restrictions on the use of real property, the SAC held that it was not of itself unlawful for the decision imposing such restrictions to refer solely to the graphical part of the local zoning plan, without simultaneously referring to the plan's textual part. Such a reference will be sufficient provided that what is shown on the plan (the visual part) does not contradict the textual part. It need not always be reflected in the text, as the last sentence of Article 20(1) of the Act of 27 March 2003 on Spatial Planning and Development,[16] stipulates that both parts of the zoning plan have the same normative value *(SAC judgment of 12 November 2025, case no. I OSK 2841/23).*

15 OJ L 119, 4.5.2016, pp. 1–88, as amended.
16 Polish Journal of Laws of 2024, item 1130.

- **Road transport and carriage**

  In a case concerning the imposition of a fine for violating road transport regulations, the SAC held that medical and psychological certificates obtained by drivers engaged in road transport and carriage prior to their 60th birthday cannot remain valid until the dates of subsequent examinations specified therein, which were stipulated to be required after 5 years, if this would result in such certificates remaining valid for longer than the period specified in Article 39j(1) and 39j(4)(2), Article 39k(1) and 39k(3)(2) of the Act of 6 September 2001 on Road Transport[17] *(SAC judgment of 16 April 2025, case no. II GSK 2253/21).*

Resolutions of the Supreme Administrative Court

The SAC's activities include adopting resolutions in enlarged judicial panels. Such resolutions are a key instrument for ensuring uniformity in the case law of administrative courts. This procedure plays an important role in protecting individual rights, ensuring the equal treatment of all claimants, and promoting consistency in administrative courts' practice.

The SAC adopts "abstract resolutions" to clarify the meaning of legal provisions which have been inconsistently applied in the case law of administrative courts, and "specific resolutions" to resolve serious legal doubts in a specific administrative court case.

Abstract resolutions are adopted independently from any specific administrative court case. They are general in nature and resolve a legal issue that has resulted in inconsistencies in the administrative courts' case law. Their primary purpose is to ensure uniformity in administrative case law. Accordingly, the subject matter of abstract resolutions is limited to questions of law, and the fundamental premise for their adoption is the existence of inconsistent case law resulting from divergent interpretations of the same legal provisions.

17 Polish Journal of Laws of 2019, item 2140, as amended

SAC resolutions adopted between 2015–2025

YEAR	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
TOTAL	17	16	20	9	6	8	7	9	10	10	12
FINANCIAL CHAMBER	9	9	12	5	3	4	5	4	7	6	6
COMMERCIAL CHAMBER	2	3	2	0	0	0	0	0	3	0	1
GENERAL ADMINISTRATIVE CHAMBER	6	4	6	4	3	4	2	5	0	4	5

Concrete resolutions are intrinsically connected to the resolution of a specific administrative court case. They are adopted pursuant to an order issued by the judicial panel hearing a case when, during a cassation appeal, a legal issue arises which gives rise to serious doubts regarding the correct interpretation of a legal provision.

In 2025, the SAC adopted 12 resolutions. They concerned constitutional, procedural and tax matters, including those relating to provisions governing inheritance and gift taxes, as well as local taxes and fees.

One of the more noteworthy resolutions, which is of considerable significance for proceedings before the administrative courts, is the resolution adopted on 15 December 2025 (case II OPS 1/25). The judicial panel held that Article 33 § 2 of the Act of 30 August 2002 (Law on Proceedings before Administrative Courts[18]) may provide grounds to allow a person to intervene in proceedings to challenge a resolution authorising the implementation of housing and related infrastructure investments. Such resolutions are adopted pursuant to the Act

18 Polish Journal of Laws of 2026, item 143. Article 33 § 2 of this Act stipulates that a person may seek to be admitted as an intervener in administrative proceedings even if they did not hitherto participate in those proceedings, provided that the outcome of the proceedings affects that person's legal interest. Social organisations may also seek to intervene in proceedings on behalf of another person, provided that the proceedings concern an issue which falls within the scope of their statutory activities. The court adopts the decision (i.e. on whether or not to admit a person or an organisation as an intervener) during a closed session. A decision refusing to admit a person or an organisation as a participant may be appealed.

of 5 July 2018 on Facilitating the Preparation and Implementation of Housing and Related Infrastructure Investments. A person may be allowed to intervene in such proceedings, which were initiated by the claimant, even if they did not participate in the proceedings which led to the adoption of the challenged resolution, provided that the outcome of the case affects that person's legal interests. This provision can also constitute the basis for allowing a social organisation to intervene in proceedings, not in order to protect its own legal interest but to protect the interests of another person, provided that the proceedings fall within the scope of the organisation's statutory objectives.

In its reasoning for adopting the resolution, the SAC adopted a wide interpretation of the term "administrative proceedings", as referred to in Article 33 § 2 and other provisions of the Law on Administrative Proceedings. It stated that the term does not refer exclusively to proceedings governed by the Code of Administrative Procedure. A broad interpretation of the notion "administrative proceedings" facilitates access to all proceedings before administrative courts for entities falling within the scope of Article 33 § 2 of the Law on Administrative Proceedings. However, this broad interpretation does not mean that such entities have entirely unrestricted access to court proceedings.

Another significant resolution concerned the reopening of tax proceedings which were ended pursuant to a final decision, in the event that new evidence or facts come to light after that decision was adopted.

In its resolution of 13 October 2025 (case II FPS 3/25), the SAC held that, pursuant to Article 240 § 1(5) of the Tax Ordinance dated 29 August 1997,[19] new facts or evidence may constitute grounds for reopening proceedings at the request of a party, even if those facts or evidence were known to the party during the original tax proceedings but were not invoked by it.

The SAC based its position on a literal interpretation of the provision, which refers to new facts or evidence coming to light which were unknown to the authority when it issued its decision. The provision makes no mention of the party to the proceedings having knowledge of those facts or evidence. The

19 Polish Journal of Laws of 2025, item 111. The relevant provision states that, where a case ends pursuant to a final decision, proceedings shall be reopened if new facts or evidence come to light which existed on the date of the decision but were unknown to the authority which issued the decision.

SAC emphasised that the concept of "coming to light," as used in the provision, means that the relevant fact or evidence may have previously been known to someone, but not disclosed or placed on the case files. Consequently, the relevant question is whether the authority had knowledge at the time of the decision, not whether the taxpayer had access to the information in question. If the legislature had intended to make the reopening of proceedings conditional on the taxpayer's lack of knowledge, it would have been explicit on this point.

Application of EU law

In the case law of the administrative courts, issues regarding EU law arose primarily in cases concerning indirect taxes (including value added tax and excise duty), income tax, the tax on civil law transactions, property tax, and in cases concerning customs law, road and air transport, environmental protection and spatial management, construction law, sanitary, veterinary and pharmaceutical supervision, access to public information, social security, healthcare, agricultural law and EU financial aid, as well as in cases concerning industrial property, and matters concerning foreign nationals.

Requests for preliminary rulings referred to the CJEU by Polish administrative courts between 2015–2025

Year	Supreme AdministrativeCourt	Regional Administrative Courts	Total
2015	5	0	5
2016	8	0	8
2017	5	2	7
2018	3	3	6
2019	5	3	8
2020	3	3	6
2021	6	0	6
2022	5	3	8
2023	5	2	7
2024	3	4	7
2025	7	5	12
TOTAL 2015 -2025	55	25	80

Polish administrative courts' requests for preliminary rulings from the CJEU

In 2025, 12 requests for preliminary rulings were referred to the CJEU by administrative courts, including 7 by the SAC, 3 by the Gliwice RAC and 1 each by the Warsaw RAC and the Wrocław RAC.

- *Order of the SAC of 10 January 2025, case no. I FSK 1244/21* (CJEU case no. C-593/25 *Dyrektor Izby Administracji Skarbowej w Katowicach*):
  Do the principles of EU law, such as the principles of equivalence and effectiveness, preclude an interpretation of the law and judicial practice that impose additional conditions for claiming reimbursements of excise duty on electricity levied on electricity producers, namely the requirement that the tax-payer must have incurred financial loss?

- *Order of the SAC of 29 January 2025, case no. I FSK 1126/21* (CJEU case no. T-381/25 *Dyrektor Izby Administracji Skarbowej w Łodzi*):
    1. Is it sufficient, in order to justify a refusal to apply the exemption referred to in Article 27(1)(b) of Council Directive 92/83/EEC of 19 October 1992 on the Harmonization of the Structures of Excise Duties on Alcohol and Alcoholic Beverages,[20] that the relevant excise product (i.e. ethyl alcohol denatured with propylene glycol) is classified under CN code 2207 20?
    2. In the event that the first question is answered in the negative, does a refusal to apply that exemption require the tax authorities to demonstrate that a taxpayer who manufactures excise goods not intended for human consumption knew that those goods were being used for human consumption, or is it sufficient for the authorities to demonstrate facts from which it may be inferred that the taxpayer ought to have known that they were being used for such a purpose?

- *Order of the SAC of 3 February 2025, case no. III FSK 1234/22* (CJEU case no. C-197/25 *A.*):
  Must Article 9 of Council Directive 2008/7/EC of 12 February 2008 concerning indirect taxes on the raising of capital,[21] which allows a Member State to refuse to recognise for-profit entities referred to in Article 2(2) of the Directive (including general partnerships) as capital companies, be understood as meaning that Member States are also free to choose whether or not to levy capital duty on such entities?

- *Order of the SAC of 6 February 2025, case no. I FSK 1641/21* (CJEU case no. T-366/25 *Szytelbiecka*):
  Must Article 19 of Council Directive 2006/112/EC of 28 November 2006 on the Common System of Value Added Tax[22] be interpreted as meaning that a transfer of a totality of assets within the meaning of that provision

20 OJ L 316, 31.10.1992, pp. 21–27; Polish special edition: Chapter 9 Volume 1 P. 0206, in the wording applicable in 2014.
21 OJ L 46, 21.2.2008, pp. 11–22.
22 OJ L 347, 11.12.2006, pp. 1–118

also occurs when a taxable person makes a gratuitous transfer of a one-half share in the entirety of those assets to two individuals who are not taxable persons and who intend to immediately contribute those shares as an in--kind contribution to a business partnership of which they are partners?

- *Order of the SAC of 5 June 2025, case no. I GSK 1486/22* (CJEU case no. C-470/25 *E.*):
  Must the term 'advantage' used in Article 4(3) of Council Regulation (EC, Euratom) No 2988/95 of 18 December 1995 on the Protection of the European Communities Financial Interests[23] and Article 60 of Regulation (EU) No 1306/2013 of the European Parliament and of the Council of 17 December 2013 on the Financing, Management and Monitoring of the Common Agricultural Policy and repealing Council Regulations (EEC) No 352/78, (EC) No 165/94, (EC) No 2799/98, (EC) No 814/2000, (EC) No 1290/2005 and (EC) No 485/2008,[24] be interpreted as entailing a complete failure to pay or a complete withdrawal of payment provided for under sectoral agricultural legislation, or only that part of the payment which arises from the creation of artificial conditions?

- *Order of the SAC of 25 September 2025, case no. I FSK 1783/24* (CJEU case no. T-915/25 *Fundacja K.*):
  Must Article 132(1)(n) of Council Directive 2006/112/EC of 28 November 2006 on the Common System of Value Added Tax[25] be interpreted as meaning that the phrase 'the supply of certain cultural services' includes sub-licensing an author's copyright permitting adaptations of the author's works to create a new work or cultural event, as well as the use of excerpts from the author's works on the packaging of commercial products, in the design of commercial event spaces, and in the advertising and promotion of commercial products for commercial events?

23 OJ L 312, 23.12.1995, pp. 1–4
24 OJ L 347, 20.12.2013, pp. 549–607
25 OJ L 347, 11.12.2006, pp. 1–118, as amended.

- *Order of the Supreme Administrative Court of 1 October 2025, I FSK 1589/22* (CJEU case no. T-138/26 *Dyrektor Krajowej Informacji Skarbowej*):
  Must Article 135(1)(f), read in conjunction with Article 15(2), of Council Directive 2006/112/EC of 28 November 2006 on the Common System of Value Added Tax[26] be interpreted as meaning that forward sales of greenhouse gas emission allowances with a cash settlement option are exempt from tax if the underlying instruments are not delivered and if ownership of the greenhouse gas emission allowances is not transferred?

- *Order of the Gliwice RAC of 2 April 2025, case no. II SAB/Gl 19/25* (CJEU case no. C-254/25 *Wojewoda Śląski*):
  1. Is a long-term and repeatedly extended exclusion in national law, for organizational or economic reasons, of the right for third-country nationals to seek an effective remedy for the inactivity or delay of public authorities (such as reminders, or complaints against inactivity, or complaints against excessive delay) contrary to the following Treaty principles:
     (a) the rule of law and respect for human rights (Articles 2 and 6(3) of the Treaty on European Union ('TEU');[27]
     (b) proportionality (Article 52(1) of the Charter of Fundamental Rights of the European Union ('the Charter'), read in conjunction with Article 51(1) of the Charter[28] and Article 6(1) TEU);
     (c) the primacy of EU law and its effectiveness (Article 4(3) TEU); and
     (d) the 'right to good administration' (regarded as a principle of the European Union – Article 41(1) to (4) of the Charter, read in conjunction with Article 51(1) thereof, Article 6(1) TEU and stemming from case law of the Court of Justice) including in the context of the requirements laid down by Article 34(1) and (3) of Directive (EU) 2016/801 of the European Parliament and of the Council of 11 May 2016 on the Conditions of Entry and Residence of Third-Country Nationals for

26 OJ L 347, 11.12.2006, pp. 1–118, as amended.
27 Consolidated version: OJ C 202, 07.06.2016, pp. 13-46, hereinafter: TEU.
28 OJ C 303, 14.12.2007, pp. 1-16, as amended; hereinafter: CFR.

the Purposes of Research, Studies, Training, Voluntary Service, Pupil Exchange Schemes or Educational Projects and Au Pairing (recast)?[29]

2. Where the prolonged and repeated extension of the law described in question 1, which deprives third-country nationals of the possibilty to obtain an effective remedy for inactivity or delay by public authorities, and which precludes national administrative courts from awarding adequate monetary compensation for the infringement of the right to have administrative matters dealt with without undue delay, and which precludes such courts from ordering the adoption of an administrative act within a stipulated deadline, whereas Polish nationals are not deprived of such rights in their own administrative procedures, must this be interpreted as:
   (a) failing to meet the requirements of the general interest and unduly restricting the sphere of fundamental rights of the European Union (Article 2 TEU; Article 6(1) and (3) TEU, read in conjunction with Article 52(1) to (3) of the Charter);
   (b) discriminating against third-country nationals (Article 2 TEU, Articles 10 and 18 TFEU[30] and Articles 20 and 21(1) and (2) of the Charter);
   (c) being contrary to the principle of justice (Article 2 TEU);
   (d) hindering genuine, effective access to justice (Article 2 TEU, Article 67(4) TFEU and Article 47 of the Charter, read in conjunction with Article 51(1) thereof)?

- *Order of the Warsaw RAC of 29 May 2025, case no. III SA/Wa 566/25* (CJEU case no. C-430/25 *Gena*):
  1. Must European Union law, particularly Articles 21 and 45 TFEU, be interpreted as precluding Member State legislation which, when calculating the amount payable by natural persons as tax on income from unrealised gains from personal property levied in connection with a person's transfer of tax residence to another State ('tax on income

29 OJ L 132, 21.05.2016, pp. 21–57, as amended.
30 Consolidated version: OJ C 326, 26.10.2012, pp. 1–390, hereinafter: TFEU.

from unrealised gains'), takes into consideration an increase in the value of an asset which occurred when the person was not resident in that Member State?

2. Must European Union law, particularly Articles 21 and 45 TFEU, be interpreted as precluding Member State legislation which, for the purposes of calculating the amount payable as tax on income from unrealised gains, requires account to be taken only of gains from assets whose value has increased, while excluding from the taxable amount losses relating to assets whose value has decreased?
3. Must European Union law, particularly Articles 21 and 45 TFEU, be interpreted as precluding Member State legislation which provides that a change of tax residence by a natural person subject to tax on income from unrealised gains results in the immediate levying of that tax, or alternatively to payment in instalments over a period not exceeding five years (starting from the end of the tax year), instead of deferring payment until the relevant assets have been disposed of?

- *Order of the Gliwice RAC of 2 June 2025, case no. I SA/Gl 34/25* (CJEU case no. C-434/25 *Sanofi*):
  Must Article 8(2) and (6) of Directive 2009/133/EC on the Common System of Taxation Applicable to Mergers, Divisions, Partial Divisions, Transfers of Assets and Exchanges of Shares Concerning Companies of Different Member States and to the Transfer of the Registered Office of an SE or SCE between Member States[31], read in conjunction with Article 63(1) TFEU, be interpreted as precluding national provisions, such as those in the main proceedings, which make the tax neutrality of allotting securities (representing the capital of the receiving company) to a shareholder of a transferring company conditional upon the shares in the acquired or divided entity not having previously been acquired or subscribed for in the course of an exchange of shares, or allotted as the result of another merger or division?

31 OJ L 310, 25.11.2009, pp. 34–46

- *Order of the Wrocław RAC of 30 October 2025, case no. IV SAB/Wr 649/25* (CJEU case no. C-797/25 *Wojewoda Dolnośląski*):
  Must the Treaty principles of:
  (a) proportionality (Article 52(1) read in conjunction with Article 51(1) of the Charter of Fundamental Rights of the European Union[32] and Article 6(1) of the Treaty on European Union[33]);
  (b) sincere cooperation and effectiveness (Article 4(3) of the Treaty on European Union);
  (c) the ‘right to good administration’, which includes the right to have a case examined within a reasonable time (regarded as a principle of the European Union according to Article 41(1) of the Charter of Fundamental Rights of the European Union, read in conjunction with Article 51(1) of the Charter and Article 6(1) of the Treaty on European Union, and derived from the case law of the Court of Justice of the European Union) be interpreted as precluding the possibilty for national law to temporarily suspend the deadlines for conducting administrative proceedings and granting a temporary residence and work permit to a Ukrainian national authorised to legally reside in a Member State pursuant to the temporary protection regime (i.e. as established by Council Implementing Decision (EU) 2022/382 of 4 March 2022 Establishing the Existence of a Mass Influx of Displaced Persons from Ukraine within the meaning of Article 5 of Directive 2001/55/EC, and Having the Effect of Introducing Temporary Protection[34]) having regard also to Article 3(2)(f) of Directive (EU) 2024/1233 of the European Parliament and of the Council of 24 April 2024 on a Single Application Procedure for a Single Permit for Third-Country Nationals to Reside and Work in the Territory of a Member State and on a Common Set of Rights for Third-Country Workers Legally Residing in a Member State?[35]

32 OJ C 303, 14.12.2007, pp. 1-16
33 OJ C 202, 07.06.2016, pp. 13-46
34 OJ L 71, 4.3.2022, pp. 1–6
35 OJ L, 2024/1233, 30.4.2024

- *Order of the Gliwice RAC of 14 November 2025, case no. II SA/Gl 931/25* (CJEU case no. C-729/25 *PreZero Service Południe*):
  Must Articles 10(1) and (2), 11(1) and (2)(a) to (e), 11a(1)(a) and 11(3) of Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on Waste and repealing certain Directives,[36] as amended by Directive (EU) 2018/851 of the European Parliament and of the Council of 30 May 2018 amending Directive 2008/98/EC on Waste,[37] read in conjunction with recital 51 of Directive 2018/851 of 30 May 2018, be interpreted as precluding national legislation which fails to oblige certain entities (i.e. entities which collect municipal waste from property owners) to submit reports before the expiry of deadlines for meeting prescribed targets (early warning reports, such as quarterly or half-yearly reports), and which only requires *ex post* reports relating to the previous calendar year and concerning the achieved level of preparation for the re-use and recycling of municipal waste, thereby hindering the ability of public authorities to promptly implement appropriate preventive legal measures, including supervisory measures, to ensure compliance with the minimum requirements and achieve the objectives laid down in those directives?

Enforcement of CJEU rulings

After the Court of Justice of the European Union answered the questions referred for preliminary rulings, the Polish administrative courts resumed the suspended national proceedings and applied the CJEU's rulings when interpreting the relevant provisions of EU law.

- Taking into account the CJEU's ruling of 8 May 2025 in case C-405/24[38], the SAC held that, in order to apply an exemption applicable to the importation of goods into Poland (i.e. for the import to be deemed to take place in

36 OJ L 312, 22.11.2008, pp. 3–30, as amended
37 OJ L 150, 14.6.2018, pp. 109–140
38 CJEU judgment of 8 May 2025 in case C-405/24 L., ECLI:EU:C:2025:335.

Poland), it is not necessary for the natural person for whose benefit goods are imported into Poland to be resident in Poland. The SAC emphasised that Article 143(b) of Directive 2006/112/EC, which refers to the exemption from import tax, the EU legislation mentions the territory of a Member State and not the Community as a whole (i.e. the entire territory of all EU Member States).
SAC *judgment of 25 July 2025, case no. I FSK 110/21*

- Taking into account the CJEU's ruling of 29 April 2025 in case C-453/23[39], the SAC held that the exemption provided for in Article 7(1)(1)(a) of the Act of 12 January 1991 on Local Taxes and Charges is general and abstract in nature, and should not be deemed to constitute unauthorised selective state aid. Moreover, the provisions governing this exemption do not infringe Article 107(1) TFEU[40]. The exemption can be relied upon by any undertaking which uses rail transport through its own railway siding. Since land is the subject-matter of the tax, within the meaning of Article 2(1)(1) of the Act, the land's surface area should determine both the basis of assessment for property tax purposes and the scope of any exclusion from or exemption from that tax, insofar as the land is actually used to carrying out an economic activity that has been granted privileges by legislation. Accordingly, only if the established facts make it clear that the tax-privileged railway infrastructure concerns occupied land covering the entire cadastral plot is it permissible for such a plot to benefit entirely from the property tax exemption for railway infrastructure meeting the criteria laid down in Article 7(1)(1) of the Act.
  SAC judgment of 20 August 2025, case no. III FSK 3/22

- Taking into account the CJEU's ruling of 1 August 2025 in case C-602/24[41], the Warsaw RAC held that, where an agreed transaction was intended to constitute an intra-Community supply of goods (i.e. if the goods were

39 CJEU judgment of 29 April 2025 in case C-453/23 Prezydent Miasta Mielca, ECLI:EU:C:2025:285.
40 Consolidated version: OJ C 202, 07.06.2016, pp. 47-200.
41 CJEU judgment of 1 August 2025 in case C-602/24 W., ECLI:EU:C:2025:627.

supposed to be exported by the purchaser to another Member State) but the purchaser exported them outside the customs territory of the EU (even without the seller's knowledge), the seller is not entitled to challenge the right to apply the 0% tax rate. The fact that goods were exported outside the EU can be confirmed by the tax authority during a tax investigation, even if the taxpayer has not provided documentation to evidence the export. Applying the 0% rate may be challenged if the transaction involved fraud of which the seller was aware, or ought to have been aware.
Judgment of the Warsaw RAC of 29 October 2025, case no. III SA/Wa 1231/24

- Taking into account the CJEU's ruling of 12 December 2024 in case C-118/23[42], the SAC upheld the decision of the Bank Guarantee Fund (BFG) of 9 September 2022 to initiate a compulsory restructuring of Getin Noble Bank SA. The decision was challenged before the Warsaw RAC by the bank's supervisory board and other entitled parties, including over 7,000 people who had taken out loans from the bank which were denominated in, or indexed to, a foreign currency.

  The CJEU had ruled that, where several claims have been initiated before a national court, seeking to challenge a decision of a national resolution authority, and one such claim was initiated by an organ of the institution which was the subject of the challenged resolution, the decision to dismiss that organ's claim as unfounded cannot be regarded as protecting the right to an effective remedy in respect of every other person affected by that resolution who has also challenged it and raised arguments that were not taken into account in the dismissal judgment. According to the CJEU, EU law precludes those provisions of the Law on Administrative Proceedings concerning the conjoining of claims, which oblige an administrative court to examine all claims jointly if such a method of proceedings makes it impossible to deliver a judgment within a reasonable time ("justice delayed is justice denied"). However, the CJEU stressed that severing the various claimant's actions (i.e. disjoinder) could not be allowed to result

42 CJEU judgment of 12 December 2024 in case C-118/23 Getin Holding and Others, ECLI:EU:C:2024:1013.

in inconsistent rulings. Furthermore, the CJEU's judgment emphasises that dismissing the claim initiated by the bank's supervisory board cannot automatically result in the dismissal of claims brought by other applicants, each of whom has the right to argue their own case and have their arguments heard by a court.

In the grounds for its judgment, the SAC stated that the right to challenge decisions of the type referred to in Article 101(7)-(9) and Article 102(1) and (4) of the Act of 10 June 2016 on the Bank Guarantee Fund, Deposit Guarantee System and Compulsory Restructuring (the "BFG Act")[43], is not limited to the supervisory board of the entity undergoing restructuring. Article 50 of the Law on Administrative Proceedings, read in conjunction with the second sentence of Article 103(5) of the BFG Act and Article 85(3) of Directive 2014/59/EU of the European Parliament and of the Council of 15 May 2014 Establishing a Framework for the Recovery and Resolution of Credit Institutions and Investment Firms[44], extend the right to challenge such decisions to the shareholders and holders of bonds issued by the bank being restructured, as well as its creditors.

SAC *judgment of 9 June 2025, case no. II GSK 1396/22*

- Taking into account the CJEU's ruling of 19 June 2025 in case C-200/24[45], the SAC held that the CJEU's interpretation of EU law precluded national law[46] which prohibited advertising pharmacies and pharmaceutical outlets and imposed fines for such advertisements. The CJEU's ruling was given in the context of proceedings initiated against Poland by the European Commission, on the basis that the national law infringed Article 8(1) of Directive 2000/31/EC of the European Parliament and of the Council of 8 June 2000 on Certain Legal Aspects of Information Society Services, in particular Electronic Commerce, in the Internal Market (the 'E-Commerce Directive')[47] and Articles 49 and 56 TFEU. Article 8(1) of the 'E-Commerce

43 Polish Journal of Laws of 2020, item 842, as amended, hereinafter: the BFG Act.
44 OJ L 173, 12.06.2014, pp. 190–348, as amended, hereinafter: the BRR Directive.
45 CJEU judgment of 19 June 2025 in case C-200/24 Commission v Poland, ECLI:EU:C:2025:459.
46 Article 94a(1) of the Pharmaceutical Law of 6 September 2001, Polish Journal of Laws, No. 126, item 1381.
47 OJ L 178, 17.7.2000, pp. 1–16

Directive obliges Member States to ensure that members of regulated professions are permitted to use online commercial communications. The CJEU considered that, by adopting Article 94a(1) of the Pharmaceutical Law, Poland had failed to comply its with obligations under Article 8(1).

The SAC held that, in the light of the CJEU's interpretation of Article 8(1) and Articles 49 and 56 TFEU, Poland was precluded from prohibiting and penalising the advertising of pharmacies and pharmaceutical outlets. Accordingly, the SAC held that there were no lawful grounds for imposing a fine on the applicant for having infringed Article 94a(1) of the Pharmaceutical Law.

SAC judgment of 10 December 2025, case no. II GSK 505/22

International cooperation

For many years, the SAC has been active in the international arena. It is a member of a number of international organisations which bring together administrative courts both in Europe and worldwide.

In 2025, the SAC's activities included participating in the Association of Councils of State and Supreme Administrative Jurisdictions of the European Union (ACA-Europe), the International Association of the Supreme Administrative Jurisdictions (IASAJ), the Judicial Network of the European Union (*Réseau Judiciaire de l'Union Européenne,* RJUE) which operates under the auspices of the CJEU, the Superior Courts Network established by the European Court of Human Rights (SCN). The SAC also cooperated with the European Judicial Training Network (EJTN) in Brussels, the Academy of European Law (ERA) in Trier, and the European Union Agency for Asylum (EUAA). The SAC also continued to develop its international cooperation and maintain contacts with supreme administrative courts of other EU Member States and with international courts and tribunals.

The SAC collaborated with the IASAJ, the EJTN and ACA-Europe to organise internships as part of staff exchange programmes for judicial and administrative court staff. Administrative judges, judicial assistants and court clerks from Austria, Belgium, Bulgaria, France, Germany, Italy and Spain participated in internships at the SAC and at various RACs, whereas Polish judges, court assessors (i.e. newly-qualified judges who are appointed on a probationary basis prior to obtaining permanent judicial office, and who possess limited competences) and judicial assistants participated in internships at administrative and financial courts in Belgium, Bulgaria, France, Germany, Italy, Lithuania, Portugal, Romania and Spain. Judges and judicial assistants also went on study visits to the CJEU, the ECtHR, EU institutions and the European Union Agency for Fundamental Rights (FRA) in Vienna.

One of the most important international events in 2025 was the joint conference entitled *75 Years of the European Convention on Human Rights: Experiences of Administrative Court Judges* which was held on 2nd October 2026 at the Royal Castle in Warsaw. The conference was attended by judges of the SAC and the ECtHR, including the ECtHR's President and Vice-President. Presidents and representatives of the supreme administrative courts of the invited EU Member States also attended the conference. Two publications were prepared in connection with the conference. The first, published in Polish, was devoted to the topic: *European Convention on Human Rights in the Case Law of the Polish Administrative Courts*.[48] The second was jointly authored by the conference participants and published in English. It was entitled *European Convention on Human Rights and Administrative Law: Polish and European Perspectives*.[49]

48 K. Wojtyczek (ed.), Europejska Konwencja Praw Człowieka w orzecznictwie polskich sądów administracyjnych [The European Convention on Human Rights in the Case Law of the Polish Administrative Courts, C.H. Beck, Warsaw 2025.
49 K. Wojtyczek (ed.), European Convention on Human Rights and Administrative Law: Polish and European Perspectives, Naczelny Sąd Administracyjny / C.H. Beck, Warsaw 2026.

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