

NACZELNY SĄD ADMINISTRACYJNY

ZESZYTY NAUKOWE

Sądownictwa

Administracyjnego

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dwumiesięcznik

rok XVIII nr 2 (101)/2022

Warszawa 2022

WYDAWCA  
Naczelny Sąd Administracyjny

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Warszawa 2022

ISSN 1734-803X  
Nr indeksu 204358

Liczba punktów za publikację wynosi 20.

Wersją podstawową (referencyjną) czasopisma jest wersja papierowa.



Wolters Kluwer Polska Sp. z o.o.  
01-208 Warszawa, ul. Przyokopowa 33  
www.wolterskluwer.pl

Dyrektor Działu Publikacji Periodycznych: Klaudia Szawłowska-Milczarek  
klaudia.szawłowska@wolterskluwer.com

Szczegółowe informacje o prenumeracie czasopism można uzyskać  
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Obsługa Klienta: tel. 22 535 82 72, księgarnia internetowa: www.profinfo.pl

Skład i łamanie: Andytex, Warszawa  
Druk ukończono w kwietniu 2022 roku. Nakład 1000 egz.

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## Summary

of the article: **Remote hearing before an administrative court – inevitable future or a temporary solution in the times of a pandemic?**

The study covers the analysis of legal regulations pertaining to remote hearings held by administrative courts. The paper considers both positive and negative consequences of hearing cases remotely. In conclusion, the author advocates the need to improve the current legal and technical solutions both in order to ensure wider access of the parties to this form of a hearing and to enable the court to have the fullest contact with the parties, both in audio form and verbally. In the author's opinion, after the pandemic has ended, remote court hearings should as a rule give way to the traditional form of interpersonal contact, but may serve as a complement to them where it could lead to facilitating the course of the judicial-administrative proceedings.

## Summary

of the article: **Limits of restrictions on economic freedom introduced to counteract the epidemic (comments in context of the case-law of administrative courts)**

The article has two purposes. Firstly, it answers the question whether the constitution allows for the creation of a special statutory regime in the form of state of epidemic, situated between a “normal” situation and a situation of particular danger requiring the introduction of extraordinary measures. Secondly, the article summarises, discusses and develops the detailed rules of limiting economic freedom in the event of the threat of an epidemic of an infectious disease. The conducted considerations take into account and comment on the latest case-law of administrative courts on the legality of sanitary inspection decisions imposing financial penalties for breaking anti-epidemic restrictions, in particular bans on economic activity.

**Keywords:** economic freedom, extraordinary measures, state of epidemic, proportionality

## Summary

of the article: **Temporal nature of making adjustments for outstanding debts in income taxes**

The article assesses the length of the period adjustment for outstanding claims occurring in the structure of personal income tax, corporate income tax and flat-rate income tax on selected incomes earned by individuals. The research was undertaken due to the legislative changes introduced as a result of the economic downturn caused by the Covid-19 pandemic. These changes consisted in shortening the time limit for recognizing the a claim as unsettled.

The aim of the study is to prove the thesis that the deadline for recognizing a claim as unsettled, adopted in the laws regulating income taxation, is dysfunctional. Therefore, the study had to compare the time limit for recognizing the claim as unsettled with the premises for determining the debtor's insolvency. The analysis of the provisions of the above-mentioned income tax acts was thus referred to the provisions of the Bankruptcy Law and the Restructuring Law. As a result, it was possible to assess the coherence of the legal order in terms of the effects of delays in regulating cash benefits and to formulate *de lege lata* and *de lege ferenda* postulates.

**Keywords:** adjustment for outstanding claims, income taxes, tax base, episodic provisions, Covid-19, state of the epidemic

## Summary

of the article: **Evolution of the concept of abuse of rights in relation to VAT**

The article discusses the development of the concept of abuse of rights in VAT, including legal implications arising from its origin and practical impact on the interpretation of economic events. In accordance with the above, the author presents the most important conclusions drawn in relation to its development in EU jurisprudence. The domestic legal scholarship achievements in this respect were also taken into account. The author analyzed the origin, construction, causes and effects of the implementation of the clause of abuse of rights to the Polish legal order and subsequent judgments of administrative courts in this respect, having regard to community-based and domestic legislation. On the basis of the above considerations it was concluded that despite the rich settled case-law and achievements of the legal scholarship in this respect, currently the normative basis of the prohibition of abuse of right and its legal status cannot be unambiguously determined. Analyzing the standardization of the concept of abuse of right, it was also emphasized that the question of determining the limit of its application in relation to tax fraud remains open.

**Keywords:** abuse of rights clause, abuse of rights, tax on goods and services, legal principles, tax fraud

## Summary

of the **Gloss to the order of the Supreme Court of 4 February 2021 (case no. II PSKP 6/21)**

This gloss covers the order of the Supreme Court of 4 February 2021, case no. II PSKP 6/21, concerning the issues related to the reform of the customs and tax administration carried out in 2017, and more specifically – to the personnel changes entailed thereby, where the legal status of persons employed within the customs and tax administration was changed from public servants to employees and vice versa (employees to public servants), or their dismissal from employment (public service). In the aforementioned decision, the Supreme Court tackled the case where a customs officer's relationship of public service was transformed into an employment relationship, pursuant to Article 171(1) of the introductory provisions of the National Tax Administration Act. According to the Supreme Court, a case involving such a transformation is of a public-law nature and therefore a person whose work status has been changed in this manner (with their consent) is entitled to protection in instance proceedings and in administrative court proceedings.

The author of this gloss does not share this view. He argues that theses proposed by the Supreme Court in order to justify the competence of administrative courts in such cases have no legal basis. The introductory provisions of the National Tax Administration Act do not permit to assume that where a relationship of public service is transformed into an employment relationship, pursuant to Article 171(1) of this Act, it is necessary to issue an administrative decision on dismissal from service, opening the way for a complaint to an administrative court. Furthermore, it is not legally admissible to submit a complaint with this court in order to establish the existence of a relationship of public service or for reinstatement. Under the National Tax Administration Act, however, it is possible to seek reinstatement of a relationship of public service in proceedings before a common court.

**Keywords:** public service relationship, employment relationship, transformation of public service relationship into employment relationship, administrative decision, administrative court, common court