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A summary of PhD dissertation entitled "*Collection of taxes and local fees by territorial self-government units and their associations*", written at the Faculty of Financial Law and Tax Law under the academic supervision of dr hab. Bogumiła Pahl, prof. UWM in Olsztyn.

The PhD dissertation entitled "Collection of taxes and local fees by territorial self-government units and their associations" elaborates on the issue of enforcement of public levies with particular emphasis on communes' own revenues. The considerations focus primarily on the enforcement of taxes and fees.

The dissertation consists of four chapters. Chapter One presents a theoretical-legal perspective. Specifically, it serves to introduce terms that are instrumental to the subject-matter of the dissertation, i.e. taxes and local fees, as well as "debt enforcement". These notions are perceived differently in the domains of tax law and administrative law, respectively. Therefore, they must be accurately defined. In the course of the considerations regarding taxes and local fees, the ones of prime importance for communal budgets are discussed at length.

Chapter Two is entitled "The notion and the character of debt enforcement and debt enforcement proceedings". The key point of the Chapter is to provide a theoretical stance on the issue of debt enforcement and debt enforcement proceedings. The analysis focuses on the notions of debt enforcement, debt enforcement proceedings and administrative proceedings, respectively. The principles of debt enforcement proceedings are discussed with reference to the rules of administrative proceedings. Chapter Two also contains a comparative - legal analysis of debt enforcement proceedings in the Czech Republic and in the Republic of Poland.

Chapter Three is devoted to the pre-enforcement actions of the creditors. The Chapter serves to present the whole spectrum of possible measures that creditors may take prior to the debt enforcement of taxes and legal fees. These range from creditors' information actions,

through the Register of Public Liabilities, up to notices. In the course of the discussion, the solutions most frequently implemented by voyts or mayors, as well as the ones considered least effective, are highlighted, respectively. Additionally, the ones deemed most problematic to implement are subject to scrutiny and potential solutions aiming to resolve the accompanying problems are suggested.

The locus of Chapter Four is the debt enforcement of taxes and local fees. In the body of the Chapter, the debt enforcement authorities entitled to carry out debt collection proceedings are discussed in detail. The Chapter also explores the issue of writs of execution and various related consequences. The proceedings conducted by a debt enforcement authority are presented in the course of the discussion and the rights and obligations of the creditor are indicated. The defensive measures of the debtor are also summarized and the debt enforcement measures used in the administrative debt enforcement procedure subjected to scrutiny. The Chapter also approximates the notion of the concurrence of debt enforcement proceedings, with special emphasis on the concurrence of administrative and judicial (civil) proceedings. The issue of the costs of debt enforcement proceedings" burdening the creditor is also commented on. The Chapter concludes with a note on the debt enforcement of liabilities arising out of outstanding taxes and local fees conducted in a foreign state.

The main conclusion arising upon the considerations on the enforcement of taxes and local fees by territorial self-government units presented in the dissertation hereto is that the legal provisions regarding the enforcement of taxes and local fees in Poland are sufficient, yet not perfect. This, in turn, makes the enforcement relatively effective, but does not invariably allow to achieve the primary goal, i.e. the enforcement of tax liabilities. For the most part, the provisions meet the realities of the present state of affairs. However, it not always translates into communes' increased own income from to taxes and local fees.