SUMMARY

Name of the author of the dissertation: **Anna Skolimowska**
Thesis promoter: **dr hab. Mariola Lemonnier, prof. ASzWoj**
The subject of the dissertation: **"Real estate ownership law instrumentalisation in polish financial law."**

The issue of instrumentalisation of real estate ownership in polish financial law is an interdisciplinary issue, referring to the structure and institutions arising from other branches of law, in particular civil law. Aspects arising from general legal sciences are also important for this dissertation.

Instrumentalization of law is a concept created on the basis of its special feature, which is instrumentality, which boils down to using the law as a tool to achieve the assumed aims by the one who uses it. At the beginning of the discussion of instrumentalisation, its concept was discussed in relation to its impact on society. However, it was soon noticed that instrumentalisation may also affect other processes, which is related to the fact that it directly leads to the achievement of specific aims. A special inportance in the current legal system, should be attributed to instrumentalisation in the field of financial law, with particular emphasis on tax law. Tax functions; fiscal, redistributive and stimulating are directly related to the essence of instrumentalisation, ensuring the implementation of the assumed goals and values. The instrumentalization of law occupies a special place in its system. By its very nature, law is a deliberate phenomenon aimed at ensuring socio-economic order. Creating aimless law is a significant violation of the legislative technique.

The main research problem of the dissertation is determining the meaning of the instrumentalisation of law for the branch of financial law, on the example of real estate ownership. In particular considerations were made on the importance of instrumentalisation for legislation process, defining its boundaries in relation to the values protected by law, and linking it with specific goals. The specific problems include, inter alia, the dependence of the instrumentalization of law on its creation, interpretation and application. An important issue is also the question of the subjective side of the instrumentalisation, and in particular whether it can be taken only by the legislator or also by the addressees of the norms.

The dissertation consists of an introduction, six chapters and an ending.

The first chapter introduces the concept of instrumentalisation in relation to dogmatic sciences. A significant part of the chapter is devoted to the concepts

of instrumentalisation and its limits. The first chapter also covers the issue of the relationship between tax law and civil law.

The second chapter deals with the general characteristics of real estate ownership. In particular, in the context of constitutional and civil law.

The third chapter pertain to real estate in the financial law system, in particular with the discussion of its importance to this branch of law. In the scope of this chapter, the issue of securing tax liability.

The fourth chapter focuses on the issues arising from the Real Estate Management Act. Although this act does not belong directly to the branch of financial law, it nevertheless constitutes an important research material in the field of instrumentalisation of real estate ownership.

Chapter five and six cover the issues of instrumentalisation of real estate ownership in tax law. For the purposes of the hearing, the tax was chosen on real estate, inheritance and donation, on civil law transactions and on goods and services. The choice of research material is justified by the special role of real estate in the legal structure of these taxes.

In implementing the subject and goals of the work, the method of analysis and criticism of the literature, dogmatic and legal and auxiliary legal comparative, was used.