

Preface

The tax legislation is very important for a large group of entities operating in the market economy. This results from two factors. Firstly, the tax legislation is an essential tool used by the state in order to wield influence on subordinated entities. Secondly, a proper knowledge on taxes allows the taxpayers to adjust to legal solutions and to optimise their taxation. Therefore, it is essential to get acquainted with the tax problems, in particular the tax on goods and services (VAT), which is one of the basic taxes functioning in the Polish tax system.

The VAT is the basic source of revenues derived by the State Treasury. As a turnover tax, it is a tool of the state's fiscal policy affecting the everyday economic life. Dynamics of the economic relations, as well as abundance of developments and phenomena taking place within the framework of these relations, pose more and more new challenges faced both by legislators and practitioners dealing with the tax issues. Those challenges are even more important because the VAT system existing in the European Union countries has as its purpose a complete harmonisation of the turnover taxation in the Member States. Systems implemented by individual states are already based on a uniform base departures from which are carefully limited. The VAT in the form adopted in Poland is also based on this rule.

The purpose of this book is to present all institutions functioning under the VAT Act, both from their theoretical and practical points of view. A number of regulations have been interpreted based upon practical experiences and decisions of administrative courts, taking at the same time into account the European Union regulations. This publication should make it easier for the taxpayers to learn and correctly apply provisions of the VAT Act. It should be also helpful for representatives of the doctrine as interpretations of the legal rules contained therein include elements of an academic and doctrinal analysis. Furthermore, one should keep in mind that the VAT Act causes the taxpayers a lot of problems linked with understanding its regulations. It is a large document using quite a complicated language and containing lots of references to other acts of the tax law. This is the reason why the VAT act causes a lot interpretation difficulties.

The study is addressed not only to foreign persons and entities wishing to get acquainted with the Polish tax system, in particular the VAT taxation issues. The book is also addressed to lawyers and tax advisers who cooperate with foreign persons and entities wishing to operate on the Polish market. The publication is also intended for foreign representatives of the judicial doctrine (scientific workers, representatives of the judicial and taxation bodies) who want to get acquainted with aspects of the Polish VAT Act.

Author

Dominik Gajewski

Ph.D. in Law, lawyer, legal counsellor specialising in tax legislation, professor at the Law Department of the University of Finance and Management in Warsaw, author of several dozen scientific publications in the area of financial law and international tax law. Graduate of the University of Central Lancashire and the Warsaw School of Economics. Laureate (2nd place) of the competition for the best master's thesis in the field of the financial law – “The tax capital group as a subject of the corporate income tax”. Holder of the grant of the Humboldt University in Berlin and of the Paris Sorbonne University. Lecturer of international tax law. As a lawyer, he provides advisory services to the domestic and international tax groups in the area of tax optimisation and taxation of the capital flows between companies.