

**Summary of the doctoral dissertation titled *Good faith in tax law* by Wiktor Podsiadło**

The doctoral dissertation consists of an introduction, four chapters and a summary. In the introduction, the two main theses of the dissertation were presented, *i.e.*:

- good faith manifests itself in tax law in three forms, *i.e.* as a rule of law, justification of tax regulations and an element of tax regulations,
- taxpayer is exempted from tax liability performance, if he was in the wrong, but justified belief about circumstances to which he had limited access (good faith), and the exemption is supported by equity.

The purpose of the first chapter was to examine what is meant by good faith. The result of the analysis is the conclusion that good faith can be defined in three ways, *i.e.* as good faith in a subjective sense, good faith in an objective sense, and good faith in an objective-subjective sense.

The second chapter deals with the impact of good faith on the formation of the tax liability. It was stated that use of the concept of good faith by legislator, basically does not violate the principle of statutory exclusivity in shaping tax liabilities, the specificity of tax liability, and is not in contradiction with the postulate regarding the implementation of justice in tax law. At the same time, good faith affects the so-called tax-generating situation (pl. *podatkowy stan faktyczny*) in four areas, *i.e.* in the area of solving information deficits, protection of trust, counteracting tax avoidance and counteracting tax fraud.

The third chapter is about manifestations of good faith in tax law. It was established that good faith manifests itself in tax law in three ways, namely as a rule of law (the duty of tax authorities to act in good faith), as justification of tax regulations (*e.g.* institutions aimed at counteracting tax avoidance) and as an element of tax regulations (*e.g.* Article 112 of the Tax Ordinance).

The fourth chapter deals with justified information deficits. It developed a concept according to which the taxpayer is exempted from tax liability, if he was in the wrong, but justified belief about circumstances to which he had limited access (good faith), and the exemption is supported by equity.

The last part of the dissertation (summary) contains conclusions resulting from the dissertation including, *inter alia*, statement that the theses presented in introduction have been proven.



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