

INTERNATIONAL JOURNAL OF DIGITAL AND DATA LAW

REVUE INTERNATIONALE DE DROIT
DES DONNÉES ET DU NUMÉRIQUE

Vol. 3 - 2017



ISSN 2553-6893

International Journal of Digital and Data Law
Revue internationale de droit des données et du numérique

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ISSN : 2553-6893

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À PROPOS DE NOUS

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ABOUT US

The **International Journal of Digital and Data Law / Revue Internationale de droit des données et du numérique (RIDDN)** is an academic journal created and edited by Irène Bouhadana and William Gilles at IMODEV, the Institut du monde et du développement pour la bonne gouvernance publique.

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THE OBLIGATION OF PUBLISHING ISSUED TAX INTERPRETATION (TAX RULING) UNDER POLISH LAW

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Poland.

INTRODUCTION: TAX LAW AND THE CONCEPT OF OPEN GOVERNMENT

This paper presents and evaluates the Polish legal regulations that oblige the tax administration to publish all issued tax interpretations (tax rulings) on the Internet¹. It seems that this obligation is the only way to implement the idea of open government in the Polish tax law².

The concept of open government in relation to the tax law infers two questions: first, is the concept appropriate also in the field of the state activity, which involves imposition and collection of taxes; second, how does the implementation of this concept into the tax law affect the activities of the authority concerning the imposition and the collection of taxes. Can the concept of open government increase the effectiveness of these actions?

It seems that in the tax law there is little space to provide universal access to information on the activities of the tax administration. The primary obstacle is fiscal secrecy. The fiscal secrecy is an obligation to keep secret personal data collected by the tax administration of taxpayers and other entities³. Fiscal secrecy must be observed by employees of the tax administration - it is their duty⁴. The obligation to observe fiscal secrecy excludes universal access to data collected by the tax administration. The most important information is available only to the tax administration.

¹ In the Polish tax law tax rulings are named tax interpretations („*interpretacje podatkowe*”). That is why, I use the term tax interpretation in this elaboration.

² This does not mean that access to the tax interpretations is the only way to inform taxpayers about their duties in the tax law. Tax laws are published in the Journal of Laws, which is widely available on the Internet. Access to public information also includes access to information about making tax law. However, promulgation in the Journal of Laws applies not only to the tax laws. Also, the access to information about legislative process applies to all laws, not just to tax matters. Therefore, I do not develop these issues in this elaboration. In contrast, the regulation of the tax interpretations is the only regulation in the Polish tax law that fits into the concept of open government.

³ B. BRZEZIŃSKI, *Informacje i dokumentacja w prawie podatkowym*, in: *Prawo podatkowe. Teoria. Instytucje. Funkcjonowanie*, edit. B. Brzeziński, Toruń 2009, p. 305-306.

⁴ Art. 294 para. 1 of the General Tax Act (Pol. *Ordynacja podatkowa*, Eng. *The Tax Ordinance Act*).

It is a fact that the fiscal secrecy is the only obstacle in this regard. Therefore, only the data covered by the fiscal secrecy should be excluded from the public. Only personalized data cannot be published. Any other information concerning the activities of the tax administration is subject to public access.

The access to public data can be used in a few ways. One way is that the state becomes more transparent to the public. Transparency is a way of facilitating public control of the government⁵. Then, on the basis of available data, its recipient may affect activities of the government; the most important way being participation in elections. Another way to use this data can be to initiate actions which contribute to increasing the efficiency of public administration⁶. One way of achieving this goal is citizens » participation in public management.

Government activities in the area of tax law are primarily related to imposing taxes (parliament) and bringing to execution of tax obligations (tax administration). These are the basic tasks of the tax authority. The concept of open government refers to two aspects of taxation which are the access to information about the legislative process to impose taxes and the effectiveness of their collection. These are essential in the context of universal access to public information. However, the theory of tax law points to the dominant position of the tax authority in relation to the taxpayer. The tax is imposed unilaterally on taxpayers. The tax authorities should use all legal measures which they are entitled to in order to ensure that everyone pays as much as they should. The main activities of the tax authority therefore concern implementing powers to enforce the obligation of taxpayers to pay tax in correct amounts. It seems that the role of open government is minor in this regard.

Although the tax law is not in contradiction with the concept of open government, it is difficult to link them together. The tax law establishes the duties and it requires their enforcement. The tax authority must take full responsibility in this regard. There is little space for the citizens' participation in decision-making on tax matters. The concept of open government allows pursuing purposes of taxation only as far as information regarding activities of the tax authority can contribute to the implementation of tax obligations.

For this reason, tax interpretations are an important factor in the efficiency of tax collection in Poland. It is assumed that the standpoint expressed by the tax authority in the tax interpretations is correct. If the taxpayer calculates the tax amount in accordance with the standpoint of the tax authority familiar to them, the tax return submitted by them shows the correct amount of tax. Then, the taxpayer must pay the correct amount of tax. In this way, the goal of imposing the tax is achieved.

⁵ F. SCHAUER, "Transparency in three dimensions", *University of Illinois Law Review*, January 2014, p. 1346.

⁶ F. SCHAUER, "Transparency in three dimensions...", *op. cit.*, p. 1350.

§ 1 – GENERAL AND INDIVIDUAL TAX INTERPRETATIONS (TAX RULINGS) IN THE POLISH TAX LAW

Tax rulings (in Poland named - tax interpretations) are important for the efficiency of tax collection in each country. Significance of the tax interpretations is particularly important in Poland because the dominant method of assessment applied in Poland is self-assessment⁷.

Only few taxes in Poland are assessed and calculated by the tax administration⁸. The burden of the tax assessment is 'flipped' on taxpayers who calculate the correct amount of tax and submit a tax return⁹. It is their duty. The task of the tax administration in Poland is rather to monitor if these obligations are correctly performed by the taxpayer. Under Art. 21 para. 2 of the General Tax Act, the tax amount indicated in the tax return submitted by the taxpayer is a tax to be paid, 'subject to para. 3'. Under Art. 21 para. 3 of the General Tax Act, the tax authority determines the amount of the tax only if the taxpayer has not submitted a tax return (despite their duty to do so) or if the taxpayer has indicated a wrong amount of tax. The assessment is made by the tax authority only if there are some irregularities on the taxpayer's part¹⁰. Moreover, not every tax return is controlled by the tax authorities. Therefore, the taxpayer's action is a decisive factor in the tax efficiency in Poland. It is important, therefore, that the taxpayer submits a tax return and indicates the correct amount of tax that they owe. To achieve this goal, first the taxpayer must correctly interpret the tax law. Tax interpretations are the important instrument in helping the taxpayer in this respect¹¹.

Tax interpretations (tax rulings) in Poland are regulated by the General Tax Act ('Ordynacja podatkowa')¹². First of all, The General Tax Act regulates the procedure for collecting taxes¹³. For that purpose, the duties and rights of the taxpayer and the powers of the tax administration are laid down in this legal act. Issuing tax interpretations is one of the powers of the Minister of Finance, who is the head of the tax administration in Poland.

Under the General Tax Act there are general tax interpretations (general tax rulings) and individual tax interpretations (individual tax rulings).

⁷ A. MARIAŃSKI, "National Report on Taxpayer Protection in Poland", in W. Nykiel, M. Śk (edit.), *Protection of Taxpayer's Rights. European, International and Domestic Tax Law Perspective*, Warszawa 2009, p. 270.

⁸ A. MARIAŃSKI, "National Report on Taxpayer Protection in Poland...", *op. cit.*, Warszawa 2009, p. 270.

⁹ T. DUBOWSKA-ROMANOWSKA, "Obliczenie podatku a gwarancje praw obywatelskich", *Państwo i Prawo*, No. 7/1998, p. 26.

¹⁰ H. DZWONKOWSKI, *Z. Zgierski, Procedury podatkowe*, Warszawa 2006, p. 234-235.

¹¹ T. DUBOWSKA-ROMANOWSKA, *Prawo finansowe. Część konstytucyjna wraz z częścią ogólną*, Warszawa 2010, p. 155-156.

¹² Tax Ordinance Act of 29 August 1997 (J.L. od 2015, Item 60 as amended).

¹³ Under art. 2 para 1(1) of the General Tax Code, this legal act is applicable to all taxes in Poland.

General tax interpretations are issued for taxpayers ‘in general’. These interpretations are issued by the Minister of Finance. Their purpose is to unify the application of the law by the tax authorities. These are published in the Official Journal of the Minister of Finance.

Since January 1, 2017 the Polish tax law has provided tax explanations. These are similar to general tax interpretations. Compared to general interpretations, they are more practical. The tax explanations provide methods of tax settlement in specific situations, presented by the Minister of Finance.

Both general tax interpretations and tax explanations are also published in the Bulletin of Public Information. In this way, there is universal access to these interpretations. Thus, every taxpayer may have knowledge of the general tax interpretations or tax explanations released and of the Minister of Finance’s standpoint in the issues they cover.

Individual tax interpretations are issued on request by the Head of the National Tax Information (who is subordinate to the Minister of Finance)¹⁴. Everyone is entitled to demand an explanation. The Head of the National Tax Information has a duty to fulfill this request. There are no requirements to be met to apply for an individual tax interpretation.

Individual tax interpretations are given in relation to a particular situation of a specific taxpayer¹⁵. They are issued in response to the situation described by the taxpayer upon a request for the tax interpretation¹⁶.

Each individual tax interpretation is also published in the Bulletin of Public Information¹⁷. This applies to each tax interpretation issued by the Head of the National Tax Information. The obligation to publish tax interpretations is implemented by the authority issuing tax rulings and applies to any tax rulings given by this authority - not only to ‘general’ tax rulings, but also to ‘individual’ tax rulings. Thus, every taxpayer may have knowledge of the tax authority’s standpoint expressed in the individual tax interpretation. Not only can the recipient (the addressee) read the content of any individual tax interpretation, but also any person can read it when they are looking for information about the practices of the tax administration. In other words, the taxpayer, who is not an addressee of the tax interpretation, has also the access to its content.

Publishing all tax interpretations fits into the concept of open government. The transparency of the tax authority performance is ensured by publishing tax interpretations.

This purpose of the regulation is also consistent with the purpose of the institution of tax interpretation. Tax interpretations have to

¹⁴ Art. 14b para. 1 of the General Tax Act.

¹⁵ W. NYKIEL, D. STRZELEC, *Interpretacje przepisów prawa podatkowego wydane w indywidualnych sprawach (1)*, *Przegląd Podatkowy*, No. 5/2007, p. 34.

¹⁶ Art. 14c para. 1 of the General Tax Act.

¹⁷ Art. 14i para. 3 of the General Tax Act.

inform taxpayers about the way the tax authority understands the tax law¹⁸. Thereby, they allow the taxpayer to submit a tax return that is correct, because it is prepared based on the law as understood by the tax authority. It is important therefore, that the access to the contents of the interpretations is unlimited, and this is possible when using the most popular and 'efficient' current communication tool, which is the Internet.

§ 2 – PUBLISHING INDIVIDUAL TAX INTERPRETATIONS IN THE BULLETIN OF PUBLIC INFORMATION

Under Art. 14i para. 3 of The General Tax Act, individual tax interpretations are published in the Bulletin of Public Information. They are also published on the Internet. In this way, the universal access to all tax interpretations issued by the Polish tax authorities is provided. Everyone has access to this data and can use it for their own needs.

However, there are no instruments that would control the tax authorities in the implementation of this obligation. There have been no situations so far where individual interpretations were not published.

Under Art. 1 Sec. 1 Act on Access to Public Information¹⁹ any information of public affairs is public. Public affairs comprise activities of public authorities, as well as local governments, individuals and of organizational units in the exercise of official authority and management of public property, which is municipal property or property of the State Treasury²⁰. The contents of individual tax interpretation issued by the Polish tax authority are therefore treated as public information. This conclusion applies to both general and individual interpretations. Therefore, despite the fact that individual interpretations are issued for a specific taxpayer and relate to their situation, they are to be available to the public.

Under Art. 2 Sec. 1 Act on Access to Public Information, everyone has the right of access to public information. This right does not depend on proof of the interest of the person concerned.

Under Art. 8 Sec. 1 Act on Access to Public Information, the Public Information Bulletin (Pol. BIP) is the official publisher ICT. It is a tool of universal access to public information. It is a unified system in the telecommunication net. It is mandatory to insert public information in the Public Information Bulletin. The Minister of Finance is a public authority, which has the duty to create their own websites and transmit it to the Minister of Information to be placed on the homepage of Public Information Bulletin. This is an

¹⁸ W. NYKIEL, D. STRZELEC, "Interpretacje przepisów prawa podatkowego wydane w indywidualnych sprawach (1)", *Przegląd Podatkowy*, No. 5/2007, p. 34.

¹⁹ Act of 6 September 2001 (J.L. 2016, Item 1764 - consolidated text).

²⁰ I. KAMIŃSKA, M. ROZBICKA-OSTROWSKA, *Ustawa o dostępie do informacji publicznej. Komentarz*, Warszawa 2016, p. 23.

instrument that is appropriate for dissemination of tax interpretations issued by the tax authorities.

The access to the information concerning the issued individual interpretations is ensured not only formally. The system is so transparent that the person concerned can easily move around in it. However, in 2015 as many as 38260 individual interpretations were published, and in 2014 — 38045. The number of published interpretations is therefore enormous.

The number of issued and published individual interpretations requires implementation of some system solutions that will enable the taxpayer to find an interpretation which they are interested in. Tax Information System („System Informacji Podatkowej”²¹) in Poland allows everyone to search for tax interpretations due to some parameters of the tax concerned and due to the subject of the interpretation. The option ‘search’ in the search engine on the website also allows you to find the interpretation containing the typed phrase. Therefore, it is rather easy to navigate the system.

The access to the contents of tax interpretations issued by the Polish tax authorities is therefore widespread and easy. A person seeking an interpretation of their tax situation should not have a problem to find such an interpretation. Everyone has a chance to get to know how the tax authorities interpret and apply tax law in Poland. In this way, transparency regarding the action of the public authority in tax matters is ensured.

§ 3 – THE OBLIGATION OF PUBLISHING TAX INTERPRETATIONS AND TAX PERFORMANCE

The access to the tax interpretations is one of the essential instruments for the implementation of taxation. This access can help to increase the efficiency of the tax collection.

However, it is not the question about the citizens’ participation in governance. To fulfil the duty of filing a tax return does not mean participating in public management. Citizens do not take responsibility for governance in the area of tax collection. It is not the relationship between the government and the citizens (in general) who participate in the public management. The tax law determines the relationship between the public authority (the tax authority) and the individual taxpayers. Therefore, access to information about the practices of the tax administration does not lead to gaining knowledge that can be possibly used by the citizens to co-participate in the implementation of public tasks. The access to information about issued tax interpretations is intended to help taxpayers to fulfil the obligation of self-assessment. Interpretations remain closely connected with the obligation of self-assessment. We can talk about the efficiency of tax collection only in the long-term. The tax performance is in

²¹ <http://sip.mf.gov.pl/>.

fact dependent on the correct self-assessment or on the tax authority correcting incorrect self-assessment.

The universal access to these interpretations greatly increases the probability of their use by taxpayers.

For taxpayers, this may be the sole source of information on tax law. Thanks to unfettered access to interpretation, this information is reliable because it comes from the public authority. In this situation, the tax return is correct, because it is based on the standpoint of the state power, and therefore it can be assumed that it is correct.

Moreover, the taxpayers who have found the tax interpretation relating to their situation gain knowledge of the tax authorities' standpoint in this regard. They are aware that this is a standpoint of the tax authority. If the taxpayer is audited by the tax authority in the future, it is highly probable that during the audit the tax authority will evaluate the tax return in accordance with the standpoint given in the tax interpretation. In order to avoid fines or tax sanctions, the taxpayer will rather take into account the standpoint of the tax authority when drawing up their own tax return.

§ 4 – THE OBLIGATION OF PUBLISHING TAX INTERPRETATIONS AND PROTECTION OF TAXPAYER'S RIGHTS

The obligation to publish individual tax interpretations issued should not pursue only informative purposes. The tax interpretations available online should be a source of legal protection for the taxpayer to comply with²². Art. 14k — 14m of the General Tax Act establish such protection for the Polish taxpayers.

In addition, the published individual interpretations should have legal consequences not only for their addressee. These interpretations should have legal consequences for any taxpayer who may only read it on the Internet. Anyone who has complied with the tax interpretation published on the website of the tax authority should be subject to legal protection.

Firstly, the individual tax interpretation contains the standpoint of the tax authorities on the issue indicated in the tax interpretation. Therefore, the published interpretation must be regarded as the standpoint of the tax authorities in this matter. Secondly, the individual interpretation is published in a manner appropriate to the publication of information on the activities of the public administration. Also, the procedure of publishing the individual interpretations makes the standpoint expressed in the tax interpretation to be regarded as the standpoint of the tax authority. For these reasons, it seems irrelevant whether the

²² W. NYKIEL, D. STRZELEC, *Interpretacje przepisów prawa podatkowego wydane w indywidualnych sprawach (2)*, Przegląd Podatkowy, No. 6/2007, p. 35.

standpoint is expressed following an application lodged by one or some of the taxpayers. Although only the taxpayer who has applied takes an interest in obtaining the tax interpretation, this interpretation 'receives' a 'public' status as the universal access to it is provided. This means that the published interpretation should have the same legal value to everyone who has read it. The published interpretation should cause the same legal consequences for anyone who intends to use it in his/her own situation.

There is no reason why the legal protection in compliance with the individual interpretation published by the tax authority could be exclusively addressed to the petitioner who has requested it. Everyone should be entitled to comply with any interpretation published on the Minister of Finance's website. It is irrelevant whether s/he is addressed in this particular interpretation or not. The publication of the individual interpretation means that the standpoint of the Minister of Finance is potentially familiar to everyone. Therefore, the publication of individual interpretation should determine a legal situation of everyone who can read this interpretation and has actually read it.

A different approach could be disadvantageous from the point of view of legal security of the taxpayer. Tax law does not conflict with legal security. On the contrary, the tax law should give the taxpayer safety. The tax law interferes with property rights, therefore the range of this interference must be known. The taxpayer should be sure which duties are imposed on them. In addition, entrepreneurs should know the tax implications of business ventures even before they undertake them. Moreover, almost every Polish taxpayer must make the self-assessment. The self-assessment must be correct. Submitting a tax return with an incorrect amount of tax may result in financial consequences (default interest), and it may even be treated as a revenue offence. The obligation to make the self-assessment makes the taxpayer's situation uncertain. The tax authority must help the taxpayer to fulfil this obligation. In this manner, the tax interpretations are an instrument to ensure safety of the taxpayer. If the tax interpretations are intended to protect taxpayers against the negative consequences of incorrect self-assessment, then this protection should not be restricted to the taxpayers who apply for the tax interpretation and then receive it. Each tax interpretation contains a standpoint of the tax authority in tax matters and for this reason it should be the basis for potentially each taxpayer who submits a tax return.

A different approach could be disadvantageous from the point of view of tax justice, in particular, from the point of view of equality before the law. Justice requires equal treatment. To provide different individual tax interpretations for two different taxpayers who request clarification of the same tax problem would be antithetical to this requirement. The taxpayer who reads the tax interpretation given to another entity has the right to expect that the same

interpretation could also be issued to him/her, provided that it concerns the same tax problem. Furthermore, there is no need to issue another individual interpretation concerning the same tax problem if the tax authorities have once addressed it and this one could be treated as the already published standpoint. For this reason, an individual tax interpretation given to a single entity and made public should provide protection to anyone who has become acquainted with it and has complied with it, provided that it is adequate in the case of another taxpayer as well as in the case of the addressee of the published individual tax interpretation.

So, the common feature is the standpoint expressed in the tax interpretation by the tax authority and published on the website of the office that has issued this interpretation. This standpoint should have the same importance for the taxpayer who has requested this interpretation as well as for the taxpayer who has only got acquainted with its contents on the Internet. It cannot be assumed that in the same situation and in respect of the same tax problem, the tax authority may hold different views in tax interpretations issued for different applicants.

The Polish law protects the taxpayer who obeys the received tax interpretation and submits their tax return in compliance with this tax ruling.

However, before January 1, 2017, under Art. 14k § 1 of the General Tax Act, the application of the individual interpretation could not cause harm only ‘to the applicant’. The legal protection associated with the compliance with the individual tax interpretation applied only to the taxpayer who had requested the issue of tax rulings and who had been the addressee. This protection did not apply to the other taxpayers who only read the tax ruling on the Internet, but formally did not request it – even if their tax situation was exactly the same as the situation described and interpreted in the published individual tax interpretation. In the event of a litigation with the tax authority, the published individual tax ruling, issued at the request of another taxpayer, might therefore constitute an argument in the pleadings filed by the taxpayer, but without significant legal consequences for him/her, for tax administration and the tax court. Therefore, legal consequences of the use of the individual tax rulings published on the Internet were only relevant for their recipients. Such interpretations could be only a guideline for the taxpayer who was not the addressee but who took advantage of the information in from the published tax ruling on the web page, that in future case the tax administration would assess facts in the same way as those ones for which the tax ruling was issued.

From January 1, 2017, each taxpayer has the right to rely on the so-called ‘established interpretation practice’ (Art. 14n para. 4 (2) of the General Tax Act). Under Art. 14n para. 5 of the General Tax Act, the established interpretation practice will mean explanations of the tax law provided in individual interpretations

issued in the same factual and legal circumstances. The established interpretation practice is created by such individual tax interpretations that are dominant during the settlement period and during the 12 months prior to the beginning of that settlement period. Under Art. 14n para. 6 of the General Tax Act, general tax interpretations and tax explanations take precedence over the established interpretation practice (starting from the date of publication of such a general interpretation or such tax explanations). From January 1, 2017, legal protection has involved the taxpayer's compliance with the individual interpretation, with the general interpretation, with tax explanations and with the established interpretative practice. In this way, the scope of entities entitled to protection related to the compliance with individual tax interpretation has been extended to entities that are not its addressee.

Introduction of legal protection related to compliance with established interpretation practice partially improves the position of the taxpayer. » Obtaining' this protection does not require him/her to request an individual interpretation if the issue to which s/he refers has already been assessed in other individual interpretations. However, withdrawal from the application for 'own' individual interpretation requires the taxpayer to recognize the established interpretation practice. For this purpose, the taxpayer must analyze whether the interpretations he has identified have been issued in the same factual circumstances and whether the standpoint contained therein can be considered to be dominant. These points may be disputable between the taxpayer and the tax authority. It is sometimes difficult to ascertain whether the two factual circumstances are completely identical. To assess whether this is the case, requires from the taxpayer to know the rules of tax law and practice of the tax administration. In addition, it is necessary to verify whether the individual tax interpretations identified by the taxpayer contain dominant explanations. This requires identifying all individual tax interpretations issued in the given case. Omission of certain individual tax interpretations may result in incorrect identification of the established interpretation practice. Uncertainty about the established interpretation practice may encourage taxpayers to maintain their current practice of applying for individual interpretation 'for themselves'.

The established interpretation practice is limited to individual tax interpretations issued in a limited period counted back to the beginning of the settlement period for which the taxpayer had complied with that interpretation, or from the month in which the tax liability was incurred. In the extreme case, i.e. if no individual tax interpretation was issued during the settlement period and within 12 months before the commencement of the settlement period (for example, because taxpayers did not request individual interpretations because it had not been necessary because of the identification of established interpretation

practice), the established interpretation practice is declined. In the case of recurring events, the taxpayers may 'lose' protection if the established interpretation practice 'disappear', not from the Internet but they stop being established interpretation practice because of the lapse of time. Therefore, the standpoint contained in the formally 'disappeared' established interpretation practice will not give the taxpayer any protection, and it will be necessary to request an individual interpretation 'for herself/himself». For this reason, the last amendment to the Polish tax law about the legal consequences when publishing individual interpretations does not fully protect taxpayers. It is likely that the taxpayers will continue to apply for tax interpretations 'for themselves', even if they identify the established interpretation practice.

§ 5 – OTHER OBJECTIVES TO PUBLISH ALL TAX INTERPRETATIONS

Publishing all tax interpretations, including individual tax interpretation, certainly, also pursues the objectives not directly related to the implementation of taxation purposes. The access to these interpretations allows evaluating the quality of the tax administration service. It also allows evaluating effectiveness of the tax law. It enables verification as to whether a tax regulation has led, in practice, to goal achievements. The universal access to all the published tax interpretation is therefore important not only for taxpayers but also for lawyers, legislators and representatives of the theory of the tax law.

CONCLUSIONS

The obligation to make public all of the tax interpretations issued by the Minister of Finance links the tax law with the idea of open government. On the basis of Polish tax law, it is probably the only provision which fits into this concept.

This obligation to publish every tax interpretation ensures the universal access to information generated by the tax authority. This access enables taxpayers to gain knowledge about the standpoint of the tax authority in matters that are a subject of interpretation.

It also seems that the publication of all the tax interpretations improves the collection of the tax. This is important especially in the Polish tax system with respect to the tax collection which is based on self-assessment. Thanks to the access to tax interpretations, the taxpayers submitting a tax return will be willing to take into account the known standpoint of the Minister of Finance. In this manner one of the goals of open government is achieved, increasing the effectiveness of public tasks, in this case - fiscal tasks.

However, it seems that open government is not the main reason to publish all tax interpretations. Relations between the

government and the taxpayers determine the relation of the power of authority and the duty of the taxpayer. Correct self-assessments and tax payments in the correct amount are the duty of the taxpayer. Default on this duty results in consequences that are negative for the taxpayer. Making public all the issued tax interpretations provide assistance to the taxpayers when performing the obligation of self-assessment. This obligation is a natural consequence of the imposition of a self-assessment obligation on a taxpayer.