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MA, Artur Fojt

Department of Administrative Procedure  
and Administrative Judiciary  
Faculty of Law, Administration and Economics  
University of Wroclaw

**" Administrative execution - acts shaping the basis "**  
**(summary of doctoral dissertation)**

**Supervisor: prof. dr hab. Barbara Adamiak**

**Key words: administrative execution, enforceability of administrative decision, universally binding legal acts, legal coercion.**

The subject of the dissertation is the analysis of issues regarding the determination of the legal basis for administrative execution. The dissertation illustrates a catalog of legal acts that may form the basis on which a public law obligation is shaped, the performance of which will be permissible based on coercive measures.

The starting point of the dissertation is the analysis of legal provisions determined by art. 3, 3a and 4 of the Act of 19 June 1966 on execution proceedings in administration. These provisions specify both individual and normative acts, and the connecting feature is the need to regulate legal spheres within the jurisdiction of state administration bodies and local government units. These provisions also specify the catalog of substantive activities of the entity forming the obligation subject to administrative enforcement.

One of the basic principles on which the system of the Republic of Poland is based is the principle of a democratic state of law and the resulting rule of law of public administration. This constitutional principle requires the administration to be based on generally applicable law.

Administrative execution is one of the areas of activity public administration, whose main purpose is to achieve the fulfillment of obligation in public law nature by a legal entity. At the same time, the fundamental issue regarding the use of compulsory legal measures is the issue of determining the legal basis on which administrative execution will be possible. The definition of legal grounds is closely related to the rule of law of public administration

activities, but also to the definition of the limits on the use of state coercion in the execution of public law obligations.

The prepared doctoral dissertation, entitled "Administrative execution - acts shaping the basis", specifies the catalog of legal acts that may constitute the legal basis for administrative execution.

The following goals were formulated in the prepared dissertation: determining what is the catalog of legal acts constituting the basis for administrative execution? What features must a legal act fulfill in order to form the basis for administrative execution? The dissertation also proposed a definition of an execution order in administration and the theoretical concept of an execution order was built. At the same time, the distinction between the terms "execution order" and "execution title" was recognized as one of the objectives.

In the doctoral dissertation, due to its strong theoretical and legal nature, the dogmatic and legal method will be used. The analysis will show the applicable legal regulations, with particular regard to: the Constitution of the Republic of Poland - April 2, 1997, the Act of June 17, 1966 on execution proceedings in administration, the Act of June 14, 1960 - Code of Administrative Procedure, the Act of 30 August 2002 - Law on proceedings in administrative courts, the Act of 29 August 1997 - Tax Ordinance, the Act of 11 October 2013 on mutual assistance in the recovery of taxes, customs duties and other monetary claims, as well as the Act of 9 March 2017 year on the exchange of tax information. The historical and legal method was also used in the doctoral dissertation. Its use enriched the considerations with legal solutions, institutions that functioned in the past on the basis of Polish legislation and exerted a significant impact on contemporary solutions. The use of the historical-legal method was also intended to illustrate the legal status which was in force on the basis of earlier legal acts shaping this area of administrative law.

A very important issue in the field of raised subject and related research methodology was the selection of the right research tool, which was used in the analysis of right solutions. In the area of analyzed issues, a tool defined as the legal situation ratio was used. The legal situation in relation to the subject matter is a determinant of both the legal position of the obligated person and the creditor. The legal situation of one entity is related to the legal situation of other entities through a number of legal and non-legal circumstances.

The dissertation was divided into seven chapters.

The first chapter characterizes the purpose, subject and method of the dissertation and raises the issue of legal coercion, as well as specifies the grounds for admissibility of administrative execution- subject and object. In this part of the dissertation, the issue of regulation of execution proceedings in historical and contemporary terms was also analyzed.

The second chapter is devoted to the obligation in administrative law, both in terms of doctrine and views expressed in the jurisprudence of administrative courts. This chapter also addresses the issue of separating obligations into non-monetary obligations.



The third chapter of the dissertation focuses on the issue of the role in the individual between process of shaping public law obligations, taking into account both the imperious forms of public administration and the activities undertaken by the unit itself, the consequence of which is the emergence of obligations that can be performed through administrative execution proceedings.

The fourth part of the dissertation focuses on the issue of an execution order in administrative execution proceedings. This part of the dissertation presents the concept of an execution order, the demarcation between the execution title and the enforceable title, and the reasons for not introducing the execution title as an independent basis for administrative execution and departing from this concept in favor of acts forming the basis for administrative execution.

The fifth chapter deals with issues related to normative acts as the basis for administrative execution. In this part of the dissertation, attention concentrate on the answer to the question what features must have normative acts so that without the need to issue an act of an individual nature can constitute an independent basis for administrative execution. This chapter sets out the legal structure of the obligation subject to administrative execution, scope, issues of entry into force and the effects of legal acts by these acts. This chapter concerns acts of international law, statutes, ordinances as well as acts of local law, on the basis of which it is possible to enforce public law obligations.

The sixth chapter refers to individual acts that may form the basis for administrative execution. This chapter is devoted to issues of executability and maturity of administrative decisions, raises the issues of suspending the implementation of decisions, specifies the catalog of provisions that can be enforced through administrative execution proceedings. This chapter also addresses the issues of other judgments that may constitute the basis for administrative execution and the admissibility of the use of coercive measures based on execution titles issued by the Minister of Finance.

The last, seventh chapter of the dissertation refers to the issues of substantive law activities of the unit shaping legal obligations of those subject to administrative execution referred to in art. 3a of the Act on execution proceedings in administration. It was argued in the dissertation that the feature that unites all acts is the issue of shaping the obligation on the basis of the actions taken by the individual, while relying on the legal structure of the self-calculation of the obligation by the legal entity.

The dissertation is mainly based on the norms of administrative law, and also refers to regulations in the field of judicial enforcement and international law.

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*Andrzej Rębiś*