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Abstract of the PhD dissertation

entitled *Definitions of legal concepts in the legislation regarding turnover taxes*

The subject of research in the PhD dissertation were definitions of legal concepts in the legislation concerning turnover taxes and their application.

The main objective of the dissertation was to determine how to use definitions of legal concepts in the legislation on turnover taxes. This issue has been considered on a multithreaded basis, starting with the essence of a definition in the legal system, by formulating assumptions for theoretical models to apply definitions of legal concepts in the legislation on turnover taxes, and ending with the examination of the application of these definitions of legal concepts by courts and tax authorities.

The content of this dissertation has been divided into five chapters. Each chapter begins with general notes introducing the issue raised in a given chapter and ends with a short summary.

The first chapter is devoted to the discussion of the essence of definitions of legal concepts in normative acts. This chapter is the first stage of the subject of research outlined in the dissertation. Therefore, the research area of this chapter fluctuates around four main fields, the aim of which was to determine the role of definitions of legal concepts, the method of creating legal definitions and the scope of their application, and the relationship of legal definitions with explanations of meanings of legal concepts made by entities applying the law.

After the analysis of the essence of definitions of legal concepts in the legal system, the process of defining legal concepts in tax law was examined. The second chapter of the dissertation was devoted to this matter. The aim of the analysis made in this chapter was to determine in which of tax types in the tax law system the application of definitions of legal

concepts is different from other taxes. Hence, the analysis concerned two main issues: firstly, the relationship between the principles of creating tax law and the process of defining legal concepts in the tax law system and, secondly, the process of defining legal concepts by entities applying tax law. This chapter verifies the assumption that the use of definitions of legal concepts is specific to the concepts contained in normative acts regulating turnover taxes. The considerations made in the second chapter of the dissertation indicate that defining legal concepts in tax law is related to both the creation and application of tax law. Therefore, we distinguish two basic types of definitions: constitutive and operative.

In the third chapter, the assumptions of theoretical models of application have been constructed: established, operative and quasi-defined definitions of legal concepts in the legislation concerning turnover taxes, which confirms one of the assumptions of this dissertation. The justification for carrying out research on the analyzed matter results from three reasons. First of all, there is no indication in literature on the subject of tax law regarding the assumptions of theoretical decision models, according to which entities applying tax law should define legal concepts in the legislation concerning turnover taxes. Second of all, in the absence of any normative principles for the application of definitions of legal concepts in the tax law system, it seems necessary to develop such models in the tax law doctrine. Third of all, the development of theoretical assumptions of models for the application of definitions of legal concepts in the legislation concerning turnover taxes, based on the theory of law, can guarantee that the process of applying definitions of these concepts will be close to predictability and legal certainty.

The fourth chapter of the dissertation is devoted to the issue concerning the application of definitions of legal concepts in the legislation on turnover taxes in the jurisprudence of courts (including the Court of Justice of the European Union and Polish administrative courts) and the practice of tax authorities. The purpose of this chapter was to determine whether these entities uniformly apply the definitions of legal concepts contained in the tax laws regulating individual turnover taxes.

In the last chapter (fifth), the method of applying operative definitions of legal concepts in the legislation concerning turnover taxes, including quasi-established definitions, was examined. As in the fourth chapter, the analysis in the fifth chapter is based on the jurisprudence of courts (including the Court of Justice of the European Union and Polish administrative courts) and the practice of tax authorities. Therefore, in this chapter, as in the previous one, it was assumed that there are no uniform "principles" developed by judicature and tax authorities

regarding the possibility of using operative definitions of legal concepts from tax bills regulating turnover taxes.

This assumption determines the main goal of this chapter, which was the analysis of how judicature and tax authorities use operative (and quasi-established) definitions of legal concepts in the legislation on turnover taxes.

The conclusions crown the research conducted in the PhD dissertation. The PhD dissertation was prepared based on the dogmatic and legal method supplemented with the historical and legal method and the comparative legal method.

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