

Anna Miernik. M.Sc.

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Wrocław University

Faculty of Law, Administration and Economics

Department of Financial Law

Summary of doctoral dissertation

entitled *Measure of non-tax budgetary receivables in Polish law*

The subject matter of the research in the study includes Polish legal regulations defining the measure of non-tax budgetary receivables. The purpose of the study is to describe standard mechanisms regarding the measure of non-tax budgetary receivables. In particular, its goal is to establish standard structures for models concerning these measures characteristic of the basic categories of non-tax budgetary receivables distinguished on the grounds of criteria assumed in the study. Defining the shape of the standard model concerning the measure of non-tax budgetary receivables consists in sorting out provisions regarding the measure of non-tax budgetary receivables included in various legal regulations, recovering (reading) from their contents the design (structure) of this model and analysing its individual elements. The analysis covers mainly the standard materials, but also case law and opinions on legal doctrine concerning the measure of non-tax budgetary receivables.

The study contents are divided into five chapters. Each chapter begins with an introduction and ends with a brief summary.

Chapter one is a starting point for pursuing considerations concerning the subject matter of this dissertation. Therefore, the research area of this chapter focuses on two issues: sorting out terminological issues connected with non-tax budgetary receivables and distinguishing their basic types. The goal of chapter one in the study is to perform, based on the accepted distinguishing criteria, a breakdown of non-tax budgetary receivables in Polish law. In connection with the defined research goal, this chapter distinguishes the basis categories of non-tax budgetary receivables in Polish law – non-tax budgetary receivables as understood by the provisions of the Tax Ordinance Act and non-tax budgetary receivables as understood by the provisions of the public finance act. Criteria for the breakdown outlined in this way are indicated which in the latter part of the dissertation allows the pursuit of considerations regarding the measure of non-tax budgetary receivables with respect to groups in the breakdown and, based on this, determining the basic standard models for these measures characteristic of their categories.

In chapter two of the dissertation, the term 'the measure of non-tax budgetary receivables' is analysed. The goal of this chapter of the thesis is to describe the way of understanding this term defined in it. Considerations presented in chapter two also allow the determination of whether the term 'the measure of non-tax budgetary receivables' is a term uniform for all categories of them.

The subject matter of research in chapter three of the study is the standard model of the measure of non-tax budgetary receivables. The research goal in this part of the study is to define what should be understood by the term 'the standard model of the measure of non-tax budgetary receivables' and to specify elements of the structure of this model. Each of the standard models of the measure of non-tax budgetary receivables presented in the study is built of specific elements which define its structure. In chapter three, the elements in the structure of the standard model of the measure of non-tax budgetary receivables undergo a deepened analysis.

The goal of chapter four of the study is to determine what basic standard models of the measures are characteristic of non-tax budgetary receivables as understood by the provisions of the Tax Ordinance Act and to present their structure. The subject matter of research in this chapter includes valid standard solutions concerning the measure of non-tax budgetary receivables as understood by the provisions of the Tax Ordinance Act. The measure of non-tax budgetary receivables as understood by the provisions of the Tax Ordinance Act is also discussed in this part of the study using the example of selected non-tax budgetary receivables: payments from the profit of state-owned enterprises.

Chapter five of the study is dedicated to the issues of the measure of non-tax budgetary receivables as understood by the provisions of the public finance act. The goal of chapter five of the study is to present and define the structure of the standard models of the measure of selected non-tax budgetary receivables as understood by the public finance act, taking into account their breakdown according to the criterion of applicability to issues concerning provisions of the Tax Ordinance Act. The standard models of the measure of non-tax budgetary receivables analysed in chapter five of the dissertation are characteristic of the basic categories of non-tax budgetary receivables as understood by provisions of the public finance act.

The ending section and conclusions complete the research performed in the thesis. The final verification of the accepted statements is accompanied by *de lege lata* and *de lege ferenda* postulates.

The doctoral dissertation was prepared on the grounds of the legal dogma method. In addition, theoretical legal considerations are included in the study within the necessary scope. The historical legal method is also used, in particularly to present the development of the term 'the measure of non-tax budgetary receivables' in Polish law.

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Anna Mieruś