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Abstract of Ph.D. thesis

„Court-administrative control of tax support granted to entrepreneurs by the commune in the light of state aid regulations"

The subject of the Ph.D. thesis is the issue of court-administrative control of tax support granted to entrepreneurs by the commune within the scope of essential adjudication. The notion of tax support adopted in this work includes tax allowance and concessions in the payment of tax liabilities. Against the fact that tax support granted to entrepreneurs is based on state aid rules, this work also covers the issues of European Union law.

This dissertation consists of five chapters, preceded by an introduction and summarized in the conclusion.

The first chapter discusses the definition and role of sources of constituted law and certification in both the national and EU legal system with regard to state aid regulations. Special attention was paid to the meaning of EU law in the national legal order. The essence and significance of local law and the role of the judgments of the Court of Justice of the European Union for the application of state aid were also determined.

The subject of the second chapter is the analysis of the entrepreneur's notion in the light of the State aid regulations and its rules and types. This chapter sets the scope of tax support as one of the types of public aid. The analysis of the legal nature and systemic relations of tax concessions as well as discretionary allowances in the payment of tax liabilities was also made.

In the third chapter of the dissertation, research on the independence of the commune was undertaken. The importance and scope of autonomy of the commune and tax authority of the commune were established. The subject of the analysis also covered the determination of the essence and the role of the administrative judiciary and the principles of its functioning as well as the significance of judicial and administrative decisions in the control of public administration.

In the fourth chapter, the analysis of the boundaries and grounds for judicial and tax control of tax concessions granted by the commune authorities was carried out. The competences of the commune's councils in the scope of enacting tax concessions as an expression of local tax law and the scope of supervision over these activities were also established. The form of court-administrative review of the resolutions of commune's councils including tax allowances for entrepreneurs has been particularly examined. It was also indicated whether the current cassation model of adjudication is sufficient and whether it would be reasonable to provide administrative courts with the right to undertake reformatory complaints in cases related to complaints about tax resolutions and to supervisory decisions regarding decisions on tax resolutions.

In the fifth chapter, research has been undertaken in the scope of judicial and administrative control of the decision on concessions in the payment of tax liabilities. An analysis of the notion and limits of administrative recognition was undertaken which forms the basis for the activities of commune authorities in granting individual tax concessions to entrepreneurs. The meaning and scope of general clauses - "important taxpayer's interest" and "public interest" used in the proceedings for granting tax concessions rebates are presented. This chapter also indicates the scope of the instance control of decisions on tax concessions. In the final part of the chapter, the audit of court-administrative control of the decision on concessions in tax liabilities was made and it was considered whether it would be reasonable for the administrative courts to issue substantive rulings in this respect and whether this would limit the tax authority of the commune.

The doctoral dissertation has been prepared on the basis of a dogmatic-legal, historical-legal and comparative method.