

NEW INFORMATION OBLIGATIONS OF TAXPAYERS AS A PREMISE FOR THE QUALITY OF THE TAX SYSTEM

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SUMMARY

Taxpayers' information obligations are among the most important statutory obligations of taxpayers, and their importance is growing. They influence the shaping of the relationship between tax administration and taxpayers, which is supposed to be based on dialogue, cooperation and transparency of actions taken.

The dissertation presents the issue of taxpayers' information obligations from the perspective of selected institutions introduced into the Polish tax law system in 2016-2021: the single control file, tax schemes and tax strategy. The imposition of further information obligations on taxpayers results in a change of roles in the implementation of the fiscal function and its control, as the duties of collecting and preparing information have been shifted from tax authorities to taxpayers.

The research process leads to an attempt to develop conclusions in support of the thesis indicating that taxpayers' information obligations require systemic transformation in order to contribute to the quality of the tax system. As a subsidiary point, it was indicated that the quality of the tax system consists not only of high quality legislation, but also of the legislator keeping up with technological changes, in the context of the IT tools and solutions used. Complementing the research process with comparative legal research, the aim is to identify optimal solutions that could improve the Polish regulation, but were omitted by the legislator.

The paper describes the legal construction of the institution of information on tax schemes, which is present in the Polish tax law system. The Polish regulation is also compared with the regulation contained in Council Directive (EU) 2018/822. In addition, the main assumptions of the Italian, Spanish, Portuguese and Hungarian transposition of this directive are outlined in a comparative legal perspective.

With regard to the obligation to draw up and make public the information on the implemented tax strategy for the tax year, the broader context of the regulation is presented, which is one of the elements of the concept developed by the Organisation for

Economic Co-operation and Development (OECD) - horizontal monitoring/cooperative compliance, representing a further step towards increasing the transparency of key taxpayers from the point of view of the tax authorities. In addition, the solution is contrasted with regulations present in UK and Australian law.

Currently, VAT settlement takes the form of a single control file - JPK_VAT. This institution was examined from the perspective of its prototype developed by the OECD - the standard audit file for tax (SAF-T). In particular, the completeness of the legal regulation in this area, as well as the use of IT solutions both at the stage of preparing the information and its verification by the tax authorities were examined.

The dissertation attempts to evaluate solutions involving the reporting of selected information to the tax authority, taking into account their compliance with the law, efficiency and quality, as well as the minimisation of inconvenience for taxpayers. An important place is occupied by issues concerning the guarantee of legal certainty in the context of the lack of unambiguity of the legal basis, the role of non-normative acts in shaping information obligations and the retrospective effect of regulations, as well as the catalogue of sanctions for failure to fulfil or for incorrect fulfilment of information obligations in view of the proportionality principle. A particular element analysed was the role of technology in the process of fulfilling information obligations and their verification.

The analyses made during the research lead to the conclusion that the changes taking place in the Polish tax law system need reconstruction in order to significantly influence its improvement. The paper contains suggestions for system changes aimed at maximising the proper performance of obligations and improving the quality of the tax system.