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SUMMARY OF DOCTORAL DISSERTATION

***Evidence proceedings in the process of pursuing liability
for violating public finance discipline***

The science of finance and financial law in Poland has been dealing with issues related to pursuing liability for violations of public finance discipline for over several decades. Numerous mainstream amendments introduced (since July 1, 2005) related to improving the legal and organizational status of bodies, expanding the catalog of financial torts and increasing the effectiveness and efficiency (purpose) of proceedings. Due attention is not paid to issues of evidence, including evidentiary proceedings in the process of claiming liability for a financial tort. Previous studies on the science of finance have focused on the issue of evidence in tax proceedings and fiscal penal proceedings. However, it is impossible to notice any deeper reference to the issue of evidence in publications devoted to the discipline of public finance.

Existing scientific publications focus on a universal approach to the importance of proceedings in cases of violation of public finance discipline, no attempts were made in the field of evidentiary proceedings and in fine evidence of the evidentiary measures that should be provided by the parties (under certain conditions, the accused, and obligatorily the public prosecutor) or the ex officio procedural authority. No research has been conducted on the phenomenon of abuse of evidence, procedural obstruction, burden of proof, and, above all, on the terminological layer of "evidence" and its types. To date, no analyzes have been carried out and no broader attempts have been made to look at these phenomena. These issues deserve broader discussion in the legal and institutional context.

Evidence and evidentiary proceedings (proving process) in cases of violation of public finance discipline - constitutes the basis of this work, the selection of which constitutes a comprehensive presentation of issues related to the active and passive participation of parties in the proceedings (positive and negative). The legal status and the role of the prosecutor in the system of tort liability for violating public finance discipline were analyzed. Another issue that requires research (analysis) is the evaluation of evidence and activities related to obtaining it. Classification of evidence in the proceedings requires verification for the purposes of correctly assigning liability to the perpetrator of a financial tort. In the literature on the subject, it is impossible to see a comprehensive approach to the meaning and role of evidence, its subject and its detailed classification in proceedings for violation of public finance discipline, as indicated in the work. The key research direction included in the work is a multi-level and comprehensive analysis of legal dispositions regarding evidentiary proceedings, roles of litigants, as well as the interpretation and assessment of the shape of current legal regulations.

The research carried out in the context of the issues raised not only reveals problems that occur in the implementation of the objectives set out in the Act, but also reveals legal loopholes that create scope for abuse on the part of the accused. The co-existing research goal was to conduct a multi-sided and detailed analysis of the proceedings to pursue liability for a committed financial tort, and ultimately to determine whether the adopted legal solutions and those currently in force are adequate to the realities (to the means of liability - the penalty) and the essence of the proceedings themselves and their administrative nature.

The arguments contained in the work have been enriched with the views presented by the doctrine and in judgments of bodies adjudicating on violations of public finance discipline, and in judgments of administrative courts. The work ends with *de lege ferenda* conclusions, which summarize the considerations presented in the work.