

Streszczenie rozprawy doktorskiej mgr Miłosza Kłosowiaka /j.angielski/ pt. „, Wymiana informacji w sprawach podatkowych a ochrona praw podatnika” „International Exchange of Information in Tax Matters and the Protection of Taxpayer’s Rights”

Abstract

The exchange of information on tax matters is considered to be the most appropriate measure to detect and prevent tax avoidance and tax evasion. The level of control of cross-border operations is increased. Moreover, exchange of information on tax matters contributes to increasing the level of transparency. Thus, it contributes to the reduction of harmful tax competition between states. The primary task of information exchange is to contribute to determining the correct amount of tax. This mechanism may work in the interest of the taxpayer by contributing to the avoidance of double taxation.

The main research purpose of the dissertation is to answer the question whether the rights of the Polish taxpayer are protected in the course of the exchange of information on tax matters.

The dissertation presents the mechanisms of the exchange of information and provides an answer to the question what kind of taxpayer’s rights should be entitled to in the course of exchange of information.

The objective and subjective scope of information exchange in tax matters was analyzed. The analysis was conducted in order to assess whether the scope of the collected information is not excessive and, as a consequence, does not unjustifiably infringe the taxpayer's right to privacy. Moreover, the analysis covered the protection of tax information in the light of the provisions on the concerning personal data.

The dissertation deals with aspects of the taxpayer's legal situation as part of tax proceedings, which includes the exchange of tax information. The considerations focus on the issues the issues of the taxpayer's right to active participation in the proceedings, the right to an effective remedy and freedom from self-incrimination (the admissibility of using evidence obtained through the exchange of information for the purposes of tax proceedings in criminal proceedings).

The consequence of the fact that the taxpayer's rights have not been taken into account in an appropriate proportion along with the extension of the scope of information exchange may hinder the efficient functioning of the information exchange.