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This is the summary of the PhD dissertation „Disability in the Polish tax law” prepared under the supervision of prof. dr hab. Jadwiga Glumińska-Pawlic.

The dissertation discusses the issue of disability from the perspective of various taxes implemented in Poland. Hereunder are three main objectives of the present paper. These are:

1. identification of the tax institutions, dispersed in a number of legal acts, regarding disability as well as their comprehensive presentation,
2. assessment of the law governing the disability issue in the tax authorities’ practice and administrative courts’ rulings,
3. the drawing of the *lege ferenda* conclusions regarding the necessity, form and scope of possible changes in the present legal regulations.

The analysis conducted in the dissertation is intended to confirm that the current regulations regarding disability included in the Polish substantive tax law do not entirely pursue the objectives which were intended to serve. This results from certain obstacles that hinder or even prevent the achievement of the objectives formerly expected goals.

The thesis is divided into seven parts: the introduction part, five major chapters (I-V) and the conclusions part. Each of them starts with the introductory remarks and closes with the summary.

The first chapter discusses the terms fundamental for subject of the thesis. Among other things, it presents following issues: disability as set forth by international legal acts, the status of persons with disabilities in the view of the Polish Constitution, the definition of disability and the person with disability, as well as the disability certification process.

The second chapter concentrates on the tax instruments being the form of support for persons with disabilities. It starts with the presentation of social policy relating to persons with disabilities and its execution through the fiscal policy. Afterwards, it provides general information about taxes, their role, components of the legal construction of taxes, tax preferences, tax reliefs as well as tax exemptions. At the end of this chapter there are discussed tax preferences in the context of the most significant tax principles.

The third chapter concerns disability in income taxes. It focuses on tax instruments of various nature and functions. The so-called rehabilitation relief is analyzed in great details. In this chapter child relief, single parents preferential taxation mechanism, tax exemptions, solidarity tribute are discussed from disability angle.

The fourth chapter provides the analysis of tax instruments governing disability in the view of property (property-revenue) taxes: a real estate tax, an agricultural tax, a forest tax and an inheritance and a donation tax. This part also covers the issue of local charges and possibility to pass local laws relating to tax subject exemptions by municipal council in the context of disability.

The last chapter refers to the relations to disability of the turnover taxes such as tax on civil law transactions and value added tax. A general observation is that several tax exemptions relating to disability in the VAT Act result from the implementation of the EU law into Polish regulations.

The last part of the dissertation „Conclusions” gathers together the main dissertation’s statements, the validity of which is proven in the doctoral paper. This part includes a summary assessment of existing tax instruments used to ensure support for the persons with disabilities and it contains also several critical observations.

In order to achieve the research objectives, the dogmatic and analytical methods are mainly applied while working on the thesis. The other methods adopted in the thesis are historical, theoretical, axiological and statistical ones.

The keywords (phrases) are: disability, persons with disabilities, taxes, tax law, tax preferences, tax relief and tax exemption.