

**THE CONSEQUENCES OF TRANSFORMATION  
INDIVIDUAL ECONOMIC ACTIVITY  
IN SUBSTANTIVE TAX LAW**

summary of the doctoral dissertation of Sławomir Śliwowski, M.Sc.

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The dissertation focuses on the analysis of solutions existing in Polish substantive tax law concerning the legal situation of a natural person who changes the form of his or her business activity, continuing it with a corporate entity as a result of transformation of this activity under the provisions of the Commercial Companies Code or by contribution of the whole enterprise to a company without legal personality. The term "transformation of individual business activity" used in the title of the paper and consistently in its content is defined in a slightly different way than the institution known from the provisions of the Code of Commercial Companies and Partnerships, because apart from the indicated transformation, it also includes a situation specific for tax law, where the whole enterprise of a natural person is contributed in kind to a company without legal personality.

The main issues discussed in this paper are focused on the answers to the questions:

1. Do the tax law provisions regulating the consequences of transferring rights and obligations in connection with the transfer of the entire enterprise to a partnership or transformation of individual business activity into a capital partnership introduce into the material tax law the principle of succession of all tax rights and obligations, and in the case of a positive answer, what is the nature of the succession of rights and obligations?
2. Do the currently binding legal norms comprehensively regulate the issue of transfer of tax rights and obligations upon contribution of the entire enterprise and transformation of business activity into a capital company, while safeguarding both the interest of the State Treasury and the rights of taxpayers?

On the basis of the above issues, a basic thesis was formulated, which was verified during the research process, namely: *the Polish tax law does not apply the principle of universal succession of tax rights and obligations in connection with a natural person's contribution of an enterprise to a company without legal personality and transformation of a natural person's business activity into a limited liability company, and the existing legal regulations in this*

*respect are incomplete and inconsistent and do not ensure proper protection of the rights of the Treasury and taxpayers.*

The structure of work consists of five main parts:

- The first chapter is an introduction to the relevant research matter and includes the presentation of the foundations of the institution of transformation of individual business activity into private and public economic law;
- The second chapter contains an analysis of issues related to the transfer of rights and obligations during the transformation of individual business activity under the so-called general tax law;
- The third chapter is devoted to the discussion of research matter in the context of income taxes;
- The fourth chapter refers to the subject of the hearing to the remaining group of taxes grouped under indirect taxes and local government units constituting income;
- The fifth chapter is a summary of the considerations contained in this paper, in particular the verification of the main research thesis and includes the postulates *de lege ferenda*.

Scientific research was conducted using historical, dogmatic and comparative methods.

The legal status was adopted as at 31 December 2018, but for a more complete analysis of the issue, sources and rulings issued in 2019, which referred to the provisions in force as at 31 December 2019 at the latest, were also used.