Załącznik nr 4
do wniosku o wszczęcie postępowania
w sprawie nadania stopnia doktora habilitowanego

Summary

1. **Name:** Beata Rogowska-Rajda

2. **Diplomas, degrees or diplomas in arts and sciences held, indicating the awarding body, the year in which they were awarded and the title of the dissertation.**

   1) Master's degree in economics - obtained in 2001 at the Faculty of Economics of the Cracow University of Economics.
      Master's thesis topic: *"Specificity of financial economy of insurance companies"*, supervisor - Prof. Dr. Stanisława Surdykowska
   2) Graduate of postgraduate studies in Taxation at the Poznan School of Banking, diploma obtained in 2002,
      Postgraduate thesis topic: *"Reliefs in repayment of tax liabilities in the light of the Tax Ordinance Act"*, supervisor - Michał Sapa, MA.
   3) Graduate of postgraduate legal-administrative studies for customs officers and tax officials organised at the Faculty of Law and Administration of the University of Silesia, diploma obtained in 2008.
      Thesis topic: *"The institution of individual interpretations of tax law provisions in the light of the Tax Ordinance"*, supervisor - Prof. Czesław Martysz, PhD,
   4) Graduate of doctoral studies at the Academy of Economics in Katowice, diploma obtained in 2009.
   5) Doctor of Economics - obtained in 2012 at the Faculty of Finance and Insurance of the University of Economics in Katowice.
      Doctoral dissertation topic: *"Value added tax and the freedom of movement of goods and provision of services within the single internal market of the European Union"*, supervisor - Prof. Dr. Teresa Famulska, reviewers - Prof. UMCS Dr. Jolanta Szołno-Koguc and Prof. Dr. Krystyna Znaniecka.

The dissertation was classified in the field of social sciences in the discipline of economics, although it was of an interdisciplinary nature - legal and economic. The first three chapters were a *strictly* legal analysis of the research problem posed (*The single internal market as a place where fundamental freedoms are exercised, The free movement of goods and the provision of services in the single European market as a premise for tax harmonisation in the European Union, The harmonised system of value added tax on trade in goods and the provision of services in the European Union*), while the fourth chapter analysed the problem from an economic perspective (*Analysis of the functioning of the system of exchange of information on value added tax in the European Union in the years 2005-2010).*

3. Information on previous employment in scientific or artistic bodies.

3.1 Scientific entities

1) 2017-2020, 2023-2024 - lecturer at the University of Economics in Katowice, including postgraduate studies
2) 2018 - present - assistant professor at the Faculty of Economic Sciences, University of Warsaw
3) 2019 - present - lecturer at the School of Economics (guest appearances), including postgraduate studies
4) 2021-2023 - lecturer at the Faculty of Law and Administration of Maria Curie-Skłodowska University in Lublin on postgraduate studies

3.2 Other entities

1) 2001, 2003, 2004-2006 - Tax Office in Żywiec, First Tax Office in Bielsko-Biała, specialist
2) 2006-2007 - First Tax Office in Bielsko-Biała, Deputy Head of the Office
3) 2007-2010 - Tax Chamber in Katowice, National Tax Information Office, Head of Indirect Taxes Department
4) 2010-2017 - Ministry of Finance, Goods and Services Tax Department, Deputy Director of the Department
5) 2017-2019 - Ministry of Finance, Department of Local Government Finance, chief specialist

6) 2019-2024 - National Fiscal Information, Deputy Director of KIS
7) 2024 - present - Ministry of Finance, Tax Policy Department, Tax System Department, Head of Department

3.3 Other professional activity

1) Civil servant - appointment 15 September 2007.
2) Member of the Examination Boards for the examination to verify the qualifications of applicants for an accounting certificate from 2011 to 2014
3) Member of the State Examination Commission for Tax Advisers (two terms, 2010 - 2018)
4) Examiner at the Examination Board for chartered accountant candidates from 2014 to date
5) Tax adviser - registered under number 13106 on 31 March 2017.
6) Court expert witness at the District Court of Warsaw on public finance and taxation, in particular VAT - term of office 2018-2023.
7) Attorney of the Minister of Finance, the National Fiscal Information and the Director of the Tax Administration Chamber in Wrocław before the Court of Justice of the European Union
8) Member of the Supervisory Board of the fifth term of office at the Critical Applications Sp. z o.o. appointed by resolution of the Annual General Meeting of Shareholders

4. Discussion of the achievement referred to in Article 219(1)(2)(a) of the Act of 20 July 2018. Law on higher education and science (Journal of Laws of 2023, item 742, as amended).

4.1 Preliminary remarks

Presented as the scientific achievement indicated above, the monograph entitled "**Binding tax information. Object, subject, issuance procedure, contestability**", published in the Wolters Kluwer scientific publishing house, is the culmination of individual research conducted since 2020 on two of the official taxpayer support institutions - binding excise information and binding rate information. This research has been based - like my entire academic output - on

two complementary aspects of professional activity: academic work and the work of an official creating, interpreting and applying the law, including in the area covered by the monograph.

4.2 Justification for undertaking the study

Modern businesses operate in a complex environment that is subject to diverse and dynamic changes. A particular element of the non-market environment is the tax environment. Taxes and tax regulations defining the scope of burdens and obligations imposed on entrepreneurs are of significant importance for their economic activity - as they forcibly reduce the resources remaining at their disposal. It is therefore inevitable that tensions and contradictions will arise between the tax environment and the enterprise, tensions and contradictions that ultimately affect the taxpayer's financial situation and security in the broadest sense. The multiplicity and high degree of complexity of tax regulations are a source of tax risk. Difficulties in the correct reading and application of tax laws by economic agents generate negative consequences in their finances. This aspect, combined with the authoritative nature of the tax authorities' actions, causes taxpayers to seek instruments that guarantee the stabilisation of tax burdens by ensuring the predictability of official rulings and the long-term sustainability of settlements, and they willingly use them. The following institutions, among others, are available to them in this respect:

- individual interpretations of tax legislation,
- general interpretations,
- tax explanations,
- binding information,
- advance pricing agreements (APAs),
- safeguarding opinions,
- Co-operative agreements and the tax arrangements made as part of them,
- investment agreements.

Each of these instruments has its own specificities and is designed for different tax purposes, secures different needs and provides guarantees in many dimensions. It is the taxpayer who decides which instruments to use and to what extent. The subject of research (including mine) in doctrine and judicature is most often the institution of individual interpretations, which in its present form has been in operation for over 15 years (with some modifications). The remaining

institutions (except for the APA and general interpretations upon request) have been introduced in the last 5 years and have not yet been analysed comprehensively.

The institution of binding information appears to be the most interesting procedurally and substantively. It is in fact a kind of "crossbreeding" of many legal solutions - a kind of individual interpretation issued after prior tax proceedings, the essence of which, however, is customs or statistical classification. Therefore, it requires a completely different perspective of the interpreter, who acts simultaneously as a customs or statistical authority, forced to change his perspective several times in the course of the proceedings: from tax to customs/statistical and from customs/statistical to tax. Moreover, it often requires additional immersion in legislation that is completely outside the tax sphere (e.g. legislation on feed or fertilisers). Added to this is the unprecedented in tax law, the binding of this institution on other tax authorities, which in jurisdictional proceedings must accept the ruling contained in the binding information as not subject to further verification. Unusual for tax law is also the granting by the legislator to entities other than the addressees of binding rate information (WIS) of legal protection of a very broad scope (meaning even exemption from tax payment) on the basis of WIS posted in the EUREKA Customs and Fiscal Information System. While this protection is admittedly narrowed only to goods or services of an identical nature to those covered by the WIS posted in Eureka, this does not alter its unique, in tax law, nature. In contrast, such protection is not available in the case of a binding excise information (WIA).

The specifics indicated above inspired me to undertake a comprehensive study of the, only just emerging - both in doctrine and jurisprudence, as well as in practice - institution of binding information of a tax nature: binding excise information (WIA) and - more recent - binding rate information (WIS).

4.3 Research assumptions of the work

The basic research premise of the monograph was a multi-faceted account of binding information, combining its theoretical, regulatory and practical aspects. A key one was to answer four research questions:

- whether the legal construction of the binding information system is adapted to the objectives envisaged by the legislator,

- whether the new institution secures protection for taxpayers to a fuller extent than the existing interpretative instruments,
- whether the existing differences between the binding tax information are justified, and
- whether there is a need for further changes and improvements in the area under study.

4.4 Work design

The content and scope of the monograph were subordinated to the research objectives. The publication has been divided into 17 chapters focusing on individual elements of the institution, as well as its legal and institutional environment. However, due to the fact that the vast majority of these elements are integrally linked to each other, intermingle with each other and make inferences dependent on this, there are multiple presentations of these elements in the different parts of the study, albeit usually from a different perspective, as a background to the key issue in a given chapter. This also makes it possible to get the full picture in a given research section, without having to return to another to close a given inference.

After a general presentation of the WIA and WIS institutions, the positioning of these institutions in the system of binding information is set out, juxtaposing them with binding information of a customs nature. It then focuses on the tax authorities obliged to handle this binding information (Chapter I). A further chapter is devoted to the essence of binding information - statistical and customs classifications, while making a search of the tax legislation in which these classifications are used (Chapter II). The subject and subject of binding information (Chapters III and IV), the collection of fees (Chapter V) and the procedure for issuing information (Chapter VI) are then comprehensively analysed. The principles of publication of binding information (Chapter VII), contestability (Chapter VIII), validity (Chapter IX) and binding force (Chapter X) of that information were also analysed in detail. It was also necessary to discuss the modalities of modification and revocation of binding information (Chapter XI) and the types of decisions to be issued in these cases (Chapter XII). The following chapters are devoted to specifying, on the basis of the considerations made earlier, the similarities and differences between the WIA and the WIS (Chapter XIII) and the comparison of binding information with other tax law institutions available to the taxpayer (Chapter XIV). Chapter XV focuses on the analysis of statistical data on WIS and WIA applications and rulings issued, including by administrative courts. The penultimate chapter deals with the most recent change in the institution under study, namely electronisation, which

undoubtedly poses enormous challenges, both for the tax authority issuing WIAs and WIS, and for the applicants and addressees of this information (Chapter XVI). The multifaceted analysis carried out in the work has made it possible to delineate the directions of changes in the field of binding information, which are presented in the last, XVII chapter. The monograph concludes with a summary.

4.5 Sources, period and research methods

The research material in the monograph consists primarily of the provisions of the Excise Duty Act and the Value Added Tax Act, as well as the provisions of the Tax Ordinance Act concerning binding information. All changes made to these regulations since the beginning of the operation of these institutions were also analysed. Other regulations, including EU regulations, related in any way to the institution of binding information, in particular concerning customs and statistical classifications, were also examined. In total, nearly 100 national and EU legal acts and the justifications accompanying their introduction were analysed.

The studies were *enriched* with literature on the subject (almost 100 studies), although it should be noted that there are no in-depth studies on the subject on the publishing market, as individual national articles are of a very general and selective nature. As a consequence, the majority of considerations in the monograph are of an exclusively authorial nature.

The monograph is also supplemented by the existing case law of the administrative courts, touching directly and indirectly on this topic. Each judgment of an administrative court issued on binding information has been analysed. The inference was also supplemented with theses arising from the rulings of the Court of Justice of the European Union (CJEU) and the opinions of the Advocates General. In total, more than 130 rulings issued by national and EU judicature were examined. Nearly 30,000 issued acts on binding information were also analysed in terms of the number of influences, the type of acts issued, their publication, their contestability (appeals, complaints, complaints to voivodeship administrative courts and cassation complaints to the Supreme Administrative Court), the so-called self-control procedures applied and expiry by force of law. Available statistical data made it possible to assess the scale of use of this institution by taxpayers and its actual picture. The analysis covered data obtained from the National Fiscal Information Office and the Tax Administration Chamber in Warsaw and Wrocław. Due to the pioneering challenge of full electronification of the handling of binding

information, the legal framework in which the two key ICT systems of the Head of KAS were embedded was also examined in detail.

The study period was determined by the period of operation of the WIA. It therefore covers the period 2015-2023 - the WIA was introduced on 1 January 2015 and the WIS on 1 November 2019. The legal status of the monograph dates to 1 April 2024.Comprehensive analyses were carried out - depending on the need - by means of literature studies, case studies, using historical, legal-comparative and empirical methods.

4.6 Findings

The research conducted in the monograph allowed all the research questions posed to be answered. The conclusions are included in the Summary of the monograph, which was conceived as a synthetic and discursive presentation of the conclusions derived when considering the various themes, usually presented at the end of each chapter.

Binding tax information appeared in the Polish tax system in 2015 with the introduction of the WIA. Due to the limited scope of WIA, the introduction of this institution did not raise significant doubts, nor was it widely discussed in the doctrine. Instead, extensive discussion accompanied the introduction of another binding information, the WIS, in 2019. In view of the universality of VAT, the number of entrepreneurs paying VAT and the great diversity of VAT rates and the difficulties in assigning them, this institution raised high expectations and various concerns, and many objections were raised to its construction. Practice has shown that these fears and allegations have not been confirmed, and WIS secures the stability of economic turnover by entrepreneurs and marginalises the risk of applying improper VAT rates, providing protection to a fuller extent than the previous interpretative instruments. The WIS is intended to protect the taxpayer from frequent changes in interpretation, not from frequent changes in tax law. Taxpayers in the form of binding information have gained a good tool to secure their legal and tax position. The nature of binding information also provides taxpayers with more complete protection than the previous interpretative instruments, and is undoubtedly a source of legitimate expectations for taxpayers, although the views presented in the monograph on this issue will undoubtedly be verified in the course of application of the law by administrative courts, as it is the judicature that will determine the framework and nature of this protection in specific cases. As the research shows, the procedure for obtaining binding information is not

complicated, and the general rules of tax proceedings apply in these proceedings. The unification of procedures, which took place in July 2023, caused that only few differences remain between WIS and WIA. In many respects, the institutions are identical, which favours their accessibility for taxpayers. Binding information is generally well correlated with other tax law institutions. Tax authorities are bound by binding information. An entity disagreeing with a ruling issued in WIA or WIS cases may challenge it on appeal. All rulings on binding information are also subject to review by administrative courts. Consequently, it is legitimate to conclude that the legal construction of the binding information system is adapted to the objectives envisaged by the legislator. The electronisation of procedures introduced from January 2024, after the initial inevitable and natural problems for such systemic changes, will further simplify the use of these institutions and shorten the waiting time for a decision. The Ministry of Finance - in view of the positive verification of WIA and WIS in court rulings and the positive reception of these institutions by entrepreneurs, as well as in response to further demands made by them - has proposed the introduction of another binding information - classification.

Despite the positive assessment of the current design of binding information institutions, the research carried out identified the need for changes in three areas. First, notwithstanding the significant unification of WIA and WIS provisions, there is still room for further systemic integration of these binding information, as many differences between them are not justified. Secondly, there is also a need to draw normative boundaries between binding information and the institutions of general interpretations, tax explanations, protective opinions (the scope of WIA) and tax agreements. Thirdly, it is necessary to extend the institution of binding information to include the possibility of classification for the purposes of taxes other than excise and VAT and other charges, including non-tax ones, which also use customs or statistical classifications. However, extending this scope requires, at the same time, establishing the relationship of the new form of binding information with other taxpayer-supporting instruments, notably advance opinions, advance pricing agreements, tax and investment agreements.

In addition to answering the research questions posed, the results of the studies, analyses and research carried out presented in the monograph point to a number of important issues concerning the institution of binding information and its effect on taxpayers. Thus, they can inspire further research and the search for an ideal model of this institution, while at the

moment, this monograph is the only publication covering a comprehensive analysis of binding information of a tax nature - both in the theoretical and practical sphere. Thus, in my opinion, this publication constitutes a scientific achievement as referred to in Article 219(1)(2)(a) of the Law on Higher Education and Science.

5. Information on the demonstration of significant scientific or artistic activity carried out in more than one university, scientific institution or cultural institution, in particular a foreign institution.

5.1 Publication activity

The scientific activity presented below is closely related to the employment in various scientific units (University of Economics of in Katowice and the University of Warsaw) as well as the National Fiscal Administration and the Ministry of Finance, as well as litigation experience before administrative courts and the CJEU. Some of the studies were produced in cooperation with other researchers and academic units (for example, the University of Białystok or the Wrocław University of Economics). A detailed description of the activities and their results is included in the List of scientific achievements, attached to the application (hereinafter referred to as the List).

The main denominator of my scientific activity is the Polish version of the EU value added tax, studied in various approaches and aspects. Research-wise, I therefore consistently continue the direction set by my doctoral thesis. Research and works carried out after the defence of my doctoral thesis can be divided into four thematic groups, determined by the research context of this tax, and it should be emphasised that this is not a separable division:

1) recent research - general principles of European Union law from a value added tax perspective,
2) official taxpayer support instruments, primarily individual tax law interpretations and binding information - examined from a VAT perspective,
3) EU interpretation of value added tax rules in the context of Polish version of this tax,
4) Works of an interdisciplinary nature in the field of value added tax - which include, in addition to research of a legal nature, the economic aspect of this tax.

Re. 1)

Research and work on the general and systemic principles of European Union law in the context of value added tax constitute the most recent strand of my scientific work in the last few years. When presenting my scientific output (independent or co-authored) in this block made after the defence of my doctorate, publications in monographs, "Ruch Prawniczy, Ekonomiczny i Socjologiczny", "Kwartalnik Prawa Podatkowego" or "Przegląd Podatkowy" should be emphasised.

One of the general principles is the principle of legal certainty and its natural corollary, the principle of legitimate expectations. These principles are broadly applicable in areas covered by Union law, and in particular apply to harmonised value added tax. The complexity and volatility of the VAT system is an identifiable problem throughout the European Union. In such circumstances, providing the taxpayer with state support in the interpretation and application of the rules and ensuring his protection in situations of legal uncertainty is essential. This is the subject of the chapter written by me, *The Principle of Legal Certainty in Value Added Tax,* in the monograph *The Principle of Legal Certainty in Tax Law* (2018, paragraph 47 of the List).

The principle of legitimate expectations, on the other hand, was the subject of my research *in* the article *Application of the principle of legitimate expectations in Value Added Tax* (2023, item 40 of the List). The research problem was the relationship of the EU and national principle of the protection of legitimate expectations applied in the area of harmonised VAT. The research showed a different scope of the protection, depending on whether we are dealing with its application in relation to harmonised tax law or tax law entirely at the discretion of the Member States. In my view, in the case of a tax subject to harmonisation, in particular value added tax, the guarantee framework set by the case law of the Court of Justice will always prevail, even if it limits the scope of application of the principle of the protection of legitimate expectations on a national basis.

Among the general principles of tax law is also the principle prohibiting abuse of the law, although this principle was clearly confirmed in the case law of the Court of Justice of the European Union more than two decades ago and has since been the subject of extensive debate and analysis in doctrinal circles, its application, including the specific criteria to be used to determine whether an abuse has occurred, can be considered still underdeveloped. Together with Tomasz Tratkiewicz, in the article *Applying the abuse of rights clause in VAT* (2018,

paragraph 15 of the List), we attempted to formulate guidelines according to which the analysis of the situations that have arisen should be carried out in order to determine whether an abuse of rights has occurred. In the first instance, it is necessary to establish whether there has been a tax advantage contrary to the objectives envisaged by Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax and - implementing its provisions - national regulations. Only after such an advantage has been identified and an abusive transaction has been established, should the situation be redefined in order to reconstruct actual economic events. Despite the passage of almost half a decade, the conclusions formulated in this article have not lost their relevance. As an aside, it should be pointed out that this article is the most frequently cited study in the jurisprudence from my research output.

The obligation to interpret national law in accordance with EU law (the obligation of conforming interpretation) constitutes - in addition to the principle of primacy, the principle of direct effect and the principle of States' liability for damages for breach of EU law - an instrument to ensure the effectiveness of EU law in the national legal order. In this context, I undertook a study of whether the Polish principle *in dubio pro tributario* is applicable to the tax on goods and services. This principle gives precedence to linguistic interpretation, and only respects the EU interpretation when its application leads to an interpretation more favourable to the taxpayer. However, this is in conflict with the obligation to apply a consensual interpretation to harmonised VAT rules. I have reported the results of this research *in the* article *Does the in dubio pro tributario principle apply in VAT?* (2023, paragraph 36 of the List). In my view, this principle, viewed objectively, is applicable in VAT, but only if it is not possible to apply the EU interpretation, and this inapplicability must also be objective in nature (it does not result from the application of the principle *in dubio pro tributario*, which gives precedence to an interpretation more favourable to the taxpayer).

My oeuvre also includes works (independent or co-authored) devoted to the implementation of the fundamental principle of neutrality in VAT, i.e. the right of deduction in VAT (among others):

- *VAT right of deduction - the case of false suppliers* 2023, paragraph 35 of the List),
- *VAT deduction on accommodation and catering services in light of Court of Justice judgment C-225/18, Lotos Group* (2020, paragraph 25 of the List),
- *Exercise of the right to deduct input tax in respect of reverse charge and transactional intra-Community acquisitions of goods* (2018, item 19 of the List),

- *Rules for the deduction of VAT on the acquisition of capital goods in the light of the case law of the Court of Justice of the European Union and corporate finance* (2017, paragraph 13 of the List),
- *General principles of pre-deduction of input VAT by local authorities in the light of EU regulations and the Polish regulations implementing them* 2017, item 9 of the List),
- *Deduction of input VAT on car expenses* under *EU law* (2017, para. 8 of the List).

These will be discussed in detail in paragraph 3 of section 5.1 of this summary.

Finally - in this research area - I would still like to point to my research in the area of VAT collection. Indeed, problems related to this collection occupy an important place in the jurisprudence of the CJEU. This is primarily due to the close connection between the general budget of the European Union and the amount of VAT collection in individual Member States. The article *Selected Problems of VAT Collection in the jurisprudence of the Court of Justice of the European Union* (2016, item 5 of the List), an analysis of the EU legislation and the jurisprudence of the CJEU shows that the autonomy of the Member States to shape the construction of VAT and thus influence its fiscal significance has certain limitations, caused primarily by the advanced harmonisation of this tax, determined in particular by the obligation to safeguard the financial interests of the European Union, realised primarily by ensuring the proper collection of VAT.

Re. 2)

The second area of my research interest is official taxpayer support instruments, primarily individual tax law interpretations and binding information - examined from the perspective of the goods and services tax. I have also been professionally involved with these instruments, creating their organisational and substantive framework in the National Fiscal Information and substantive framework in the National Fiscal Information (formerly the National Tax Information Office) and managing them.

In the Polish legal system, the key instrument for supporting taxpayers are individual tax interpretations, also issued in the area of VAT. This instrument undoubtedly reduces the tax risk, which in the case of VAT is particularly high, primarily due to the high level of complexity of this tax, caused, inter alia, by the advanced process of its harmonisation. However, the interpretation system contains numerous shortcomings that require urgent amendment - in

particular, the lack of uniformity of the rulings. I have devoted the following co-authored papers to identifying these shortcomings and how to remedy them:

- with Tomasz Tratkiewicz - *Value Added Tax in Individual Tax Interpretations - Selected Issues,* in the monograph *Tax Interpretations and Corporate Finance* (2013, item 46 of the List),
- with Roman Kucharczyk - *Important of the National Tax Information for the System of Interpreting and Applying Tax Law in Poland,* in the monograph *Problems of Application of Tax law in Central and Eastern European Countries* (2013, paragraph 43 of the List).

The system of individual interpretation was also the subject of research as part of a research project funded by the National Science Centre (N N113 0041140), in which I participated as a team member. The research set the following research objectives, among others:

- demonstrating that tax interpretations should be regarded as a "public good", assessed not only according to legal and economic criteria, but also according to social and political criteria,
- defining the constraints and risks that accompany interpretation and increase the risk of entrepreneurs,
- development of directions for changes to the institution of tax interpretation and scenarios for the implementation of procedures oriented towards increasing the effectiveness of the use of this institution by external entities.

The work resulted in the monograph *Impact of the institution of tax interpretations on corporate finance* (2013), in which I co-authored two chapters:

- *National Tax Information in the tax interpretation system* (item 45 of the List),
- *Proposals for model changes to the tax interpretation system* (paragraph 44 of the List).

The first chapter identified and assessed the efficiency and effectiveness of the National Tax Information, as an institution established by the Minister of Finance to provide tax interpretations. The second chapter summarises the entire research process, including multifaceted analyses and assessments, as well as formulates conclusions for the future and directions of change to ensure on the one hand, optimum tax security for businesses and, on the other hand, related to improving the process of issuing interpretations. It should be emphasised that practically all recommendations, included in the chapter summarising the research, have

been implemented and applied to date. For example, one can point to the recommendation to create one central interpretation authority (currently - National Fiscal Information) and the introduction of a legal block on the possibility for applicants to apply for an individual interpretation with respect to events covered by a general interpretation (currently - Article 14b § 5a of the Tax Ordinance).

A very interesting research issue is the question of determining the legal framework within which the tax authority may move when issuing individual interpretations. I dealt with this issue in the study *Is the verification of customs or statistical classification possible within the institution of an individual interpretation?* (2023, paragraph 37 of the List). Conducted in the article, a detailed analysis of the classifications used in tax law, the methodological principles of these classifications, the information necessary in the classification process, as well as the system of binding classification information and the institution of individual tax interpretations entitles to give a negative answer - for classification falls within the sphere of factual determinations, and such determinations are not possible within the framework of the interpretation procedure.

Binding tax information (excise and rate binding information) has also been part of the official taxpayer support system since 2015. In the study *Institution of VAT binding rate information-theoretical and practical aspects* (2020, item 27 of the List), I addressed the theoretical and practical aspects of the institution of binding rate information (WIS), also examining its impact on business finances. The aim of the article was also to verify the degree of its use by businesses and to identify possible directions for future change.

I also devoted the following studies to binding information (of a tax and customs nature):

- *Slim VAT 3 - towards harmonisation of WIS and WIA procedures* (2022, paragraph 34 of the List),
- *Consolidation of the Binding Information System* (2022, paragraph 33 of the List),
- *Electronisation of binding information on PUESC from 1 January 2024* (2024, paragraph 42 of the List),
- *Electronisation of binding information - a first step towards the full electronicisation of business tax procedures* (2024, paragraph 41 of the List).

These studies, which are of an academic nature (they have been covered by reviews), are nevertheless aimed at practitioners.

The culmination of the research work in the specified area is the monograph of my authorship *Binding Tax Information. Object, subject, issuance procedure, contestability,* described in detail in point 4 of this self-reference, in which I also touch upon the aspect of all official taxpayer support institutions.

However, the following works in the indicated research area remain in the publication pipeline (at various stages):

- "Państwo i Prawo", *Consolidation of local government interpretations - infringement of municipalities' tribute authority or strengthening of the principle of legal certainty for citizens? State and the law,*
- "Review of Economic Legislation", *Binding Classification Information - Closing the Binding Tax Information System,*
- "Parliamentary Review", *Co-operative agreement, tax agreement and investment agreement - the question of legal nature,*
- *Binding information as a source of taxpayer's legitimate expectations*, [in:] *Minimising the risk of tax fraud and abuse. Selected issues*, ed. by Prof. Dr. Wojciech Morawski, SWSA Dr. Dagmara Dominik-Ogińska, Dr. Jacek Matarewicz.

Re. 3)

Research and work on the EU interpretation of value added tax rules in the context of the Polish version of this task constitute the most extensive part of my academic output. However, in spite of their legal and theoretical character, they have a strong basis in practice, as I have been dealing with this topic since the beginning of my professional practice, primarily as a civil servant applying the provisions of the legislation on value added tax, as a legislator implementing EU VAT regulations and as an attorney for the tax authorities in respect of this tax before the CJEU. I therefore combine in this thread my greatest research fascination with harmonised EU law with the possibility of directly applying its effects in practice - in the creation and application of this law.

Presenting my scientific achievements in this block made after the defence of my doctorate, it is important to emphasise the publications in the European Judicial Review, the Tax Review, Municipal Finance and Local Government, which are the result of independent or joint research with Tomasz Tratkiewicz.

In one of the first joint articles (2015, point 4 of the List) '*Unpaid supply of services for VAT in the case law of the Court of Justice*', we examined gratuity as an indispensable feature of transactions subject to the harmonised VAT system of the European Union, taking into account the cases of VAT taxation of activities of a gratuitous nature. The taxation of gratuitous activities, despite their seemingly marginal nature, appear to be one of the most complicated areas in the VAT system. This is primarily due to poorly regulated by the EU legislator in this area, while at the same time closely linking the provisions on gratuitous supplies with the systemic VAT deduction and correction rules. The key conclusions of the article concern the specification of the conditions for taxation of gratuitous supplies of services. This taxation will occur in the case of a gratuitous private use of goods belonging to the assets of a business if there has been a deduction of VAT on their acquisition or in the case of a gratuitous supply of services for purposes other than those related to the business activity of the business concerned. In contrast, no taxation will occur if the gratuitous use of the goods occurs for purposes outside the VAT system (e.g. for charitable purposes) or if the business advantage resulting from the gratuitous activity is predominant over the personal advantage of the recipient of the gratuitous supply. The results of our research still remain relevant despite the passage of almost a decade since its publication, which has seen a number of subsequent judgments in this area by the CJEU - which I allow myself to consider as a significant collective success of our research team.

As signalled earlier, the systemic rules for deducting and correcting VAT are closely linked to the rules on gratuitous benefits. Another study between 2017 and 2023, with the same research team Rogowska-Rajda - Tratkiewicz, was therefore devoted to this issue. The research was conducted from a subject perspective (the VAT taxpayer) and an object perspective (the type of expenditure made).

We considered local government units to be the most representative **entities** for such a study due to their system of VAT settlements, which is the most complicated among all VAT taxpayers. Local government units, on the one hand, act as public authorities and, on the other

hand, as entities conducting economic activity, including cultural and educational activity. Consequently, when performing their public tasks, depending on their nature, they perform three types of activities on the basis of the provisions of the VAT Act: activities remaining outside the VAT system, activities subject to VAT and activities exempt from VAT. Closely related to this is the issue of the right of local governments to deduct input VAT and the extent to which they may exercise this right. The more diverse and wide-ranging the scope of activities of a local authority, the more complicated and multifaceted is its VAT accounting system, in particular the exercise of the right to deduct input tax and the rules for correcting such deductions. The results of this research have been published in two articles: *'General principles of pre-deduction of input VAT by local government units in the light of EU regulations and Polish regulations implementing them'* (2017, item 9 of the List) and *'Principles of correcting pre-deduction in VAT by local government units in the light of EU regulations and Polish regulations implementing them'* (2018, item 14 of the List). These studies were concluded in the articles: *Is the issue of the 'pre-factor' in VAT finally over?* (2019, item 23 of the List) and *Deduction and adjustment of input VAT as regards economic and non-economic use of goods and services* (2020, item 28 of the List). The main hypothesis put forward in the article is that there is no right of deduction when purchased goods are used for both business and non-business VAT purposes - despite the lack of statutory methods to apportion the extent of this use. This hypothesis has not found acceptance in Polish doctrine and jurisprudence - the absence of such methods was considered to be a basis for full VAT deduction. However, the conclusions of the article became the subject of an assessment by the Court of Justice, which verified them positively in the judgment in the Polish case C-566/17. The deduction of VAT in the case of capital goods was also the subject of my own research - the results of which I presented in the article *Rules for the deduction of VAT on the acquisition of capital goods in the light of the case law of the Court of Justice of the European Union and corporate finance* (2017, item 13 of the List). The legal scope of the research was enriched by an economic perspective.

The exercise of the right to deduct is also very complicated in public higher education institutions - as these institutions, like local governments, operate in three dimensions: outside the VAT system and, in conducting their business activities, provide activities subject to VAT and exempt from VAT. This issue has also become the subject of my own research, the results of which I presented in my article *VAT and the activities of public higher education institutions* (2011, item 21 of the List).

For **the** examination from **a subject** perspective, we have chosen expenses related to passenger cars, reverse charge activities, transactional intra-Community acquisitions of goods, accommodation and catering services and purchases made from bogus suppliers. In the case of passenger cars, the business connection is not clear-cut - they usually serve both private and business activities at the same time. and business activities at the same time. Given this specificity, it is very difficult (and sometimes impossible) to distinguish between expenses strictly related to business activity, giving the right to deduct VAT, and private benefits, related to the use of these vehicles, which are subject to VAT. For this reason, it has proved impossible to adopt a general solution to this problem at EU level. As cars are nowadays a basic commodity used for business activities, while being essential for private life, the issue of the deduction of expenses related to them is one of the most contentious in terms of interpretation in VAT. In addition, making deductions in this respect is associated with significant budgetary implications - these are inherently capital goods, characterised by significant value, requiring ongoing maintenance expenditure. The widespread use of cars in business activities, while at the same time using them for purposes unrelated to these activities, is the reason for the lack of uniformity in the regulations of EU Member States, which, taking into account the specifics of their markets, seek, in different ways, a compromise between the interests of their taxpayers and budgetary balance. We presented the results of our research in the article *Deduction of input VAT on car expenses under EU law* (2017, paragraph 8 of the List). Member States either allow taxpayers to deduct immediately with the need to tax private use at a later date or make it compulsory to deduct at a proportion determined by the taxpayer with the obligation to make adjustments in the event of changes to that proportion. Some Member States request a derogation to alleviate the administrative burden associated with such settlements - as it is difficult to tax private use or to calculate the proportion of business use that is constantly changing. These derogations vary in nature. Some are derogations in the form of a flat-rate deduction, without taxing private use any more, others focus on the method of taxing private use, and others, applying a limited deduction, allow full deduction in some cases. Some Member States maintain the full exclusion of VAT deduction in force at the time of their accession to the Union on a *stand-still* basis. There are also 'mixed' solutions adapted to the realities of each Member State, with Member States maintaining a total restriction on deduction for certain categories of vehicles combined with a proportionate deduction linked to the business use of the vehicle. Either solution is consistent with Directive 2006/112/EC.

The VAT perspective of motor vehicles in business has also been the subject of my own research - the results of which were presented in the article *Motor vehicles in business in terms of VAT* (2016, item 6 of the List).
The research carried out independently and jointly with Tomasz Tratkiewicz in the area indicated was the basis for the 50% input tax deduction model currently in force in Poland with regard to expenditure on motor vehicles - Poland has opted for a derogation model, applying a flat-rate deduction to passenger cars, without taxing private use, but allowing full deduction in certain cases.

The choice for research in the context of exercising the right to deduct input tax for reverse charge and transactional intra-Community acquisition of goods was justified by the specificity of these transactions. This is because in both of these cases the tax is accounted for by the purchaser of the goods or service. In the reverse charge mechanism, however, this settlement takes place, so to speak in the place of the supplier, who under EU law is the taxable person for these transactions and the purchaser is only obliged to pay the tax, whereas in an intra-Community acquisition of goods, it is usually the purchaser who is the taxable person and the person liable to pay the tax. The conclusions of our analysis are contained in the article in the article *Exercising the right to deduct input tax for reverse charge and transactional intra-Community acquisition of goods* (2018, paragraph 19 of the List).

The selection of a further material scope (expenditure on the purchase of accommodation and catering services and catering services) for the study was justified by the limitation of the deduction on the basis of the application of the *standstill* clause. In the article *VAT deduction on accommodation and catering services and catering services in the light of the judgment of the Court of Justice C-225/18, Lotos Group* (2020, paragraph 25 of the List) contains the results of the analysis of the content of the legislation in the above scope. In our opinion, there has been no extension in Poland since 1 December 2008 of the situations excluding the right to deduct input VAT on the purchase of accommodation and catering services. and catering services, while the absence of such an extension determines the applicability of the *standstill* principle.

As the issue of the deductibility of input tax from invoices where the supplier indicated was not the actual supplier of the goods or services has become one of the one of the most frequently recurring topics at the Court of Justice over the past several years, Tomasz Tratkiewicz and I

also covered this issue in our research. In particular, we focused on the Court's new approach in this respect in the case C-154/20. The article *Right of deduction in VAT - the case of false suppliers* (2023, para. 35 of the List) identifies the difficulties and risks of taking into account the theses of the Court indicated in this judgment, as well as proposing a practical approach to solving the problem. In our view, the principle of neutrality in this area should be understood to mean that, in the case of a false supplier, the tax authority should first of all examine whether the purchaser knew or could have known that he was involved in fraud. If the purchaser knew or could have known of the fraudulent activity, the right of deduction does not arise - without investigating the actual status of the supplier. If the purchaser did not have such knowledge / could not have known of the fraud, nor did he have knowledge or could not have known the status of the supplier, he cannot, in our view, be deprived of the right of deduction merely on the grounds that this status cannot be objectively determined. By objective determination we mean here the actions taken by both the purchaser and the tax authority. It would be difficult to require, in light of the CJ's case law to date, that a taxpayer acting in good faith should take actions that are impossible for the tax authority itself, which after all has a much broader arsenal of verification tools at its disposal than the taxpayer.

The culmination of the work carried out between 2015 and 2018 by our research team on the exercise of the right to deduct VAT is the monograph *The right to deduct VAT in the light of the case law of the Court of Justice of the European Union* (2018, item 50 of the List). The monograph comprehensively compiles all aspects of the taxpayers' right of deduction in the light of the Court of Justice's rulings to date, from the conditions and timing of its creation, to the determination of its scope and the conditions and time limits for its exercise, to its final adjustment in the context of adjustments. Particular attention has been given to exclusions or limitations to this right, and to entitlements or obligations to adjust input tax already deducted. First of all, the regulations of the Directive and the way they have been understood by the Court of Justice have been examined, however, in order to check their practical application, the analysis also covers the manner and correctness of implementation of the provisions of Directive 2006/112/EU into Polish regulations on VAT, which is the Polish version of value added tax. The monograph is highly 'quotable', for example, in almost 100 judgments of administrative courts its contents can be found cited.

The manner and correctness of the implementation of the provisions of Directive 2006/112/EU into Polish law and the direction of interpretation of these provisions have also been the subject of many other of our joint studies:

- *The way in which* the *option of Directive 2006/112/EC to exclude the disposal of a business or part of it from VAT taxation is implemented in Polish legislation* (2017, paragraph 11 of the List) - the theses put forward in the article gained acceptance *from* the CJEU in the decision in case C-729/21,
- *Application of the abuse of rights clause in VAT* (2018, paragraph 15 of the List),
- *Reflections on the Polish institution of 'relief for bad debts' in the context of the rules for correcting output and input tax in the light of recent case law of the Court of Justice* (2018, paragraph 17 of the List),
- *VAT taxation of the collective management of copyright and related rights* (2019, paragraph 24 of the List) - the theses put forward in the article have been accepted by the CJEU in its judgment in Case C-179/23,
- *VAT Land Use* (2021, paragraph 29 of the List).

To round off our research into VAT accounting in local authorities we analysed with Tomasz Tratkiewicz the activities of local authorities as authorities, focusing on both the EU and national aspects. The results of the research have been included in the following articles:

- *VAT treatment of public authorities in the light of the case law of the Court of Justice of the European Union* (2018, item 18 of the List),
- *Activities of local government units as public authorities in the light of the provisions on value added tax* (2018, item 20 of the List).

I have already subjected the conduct of economic activities by municipalities in the light of VAT taxation to a multifaceted analysis on my own in two articles: *VAT taxation of compensation granted to public transport operators in the light of the case law of the Court of Justice of the European Union and the case law of the administrative courts* (2022, item 32 of the List) and *VAT in municipalities - continued* (2023, item 39 of the List). The results of the research have enabled me to propose 'interpretative templates' with regard to the components of the VAT tax base and the activities carried out by local authorities.

The issue of reduced rates also remains in my research interest in VAT. Together with Tomasz Tratkiewicz, we verified the correct implementation of reduced rates in the Polish VAT system in two legal states, selecting food goods and catering services for research. The results of the research are included in two articles: *Catering in the new rate matrix* (2020, paragraph 26 of the List) and *Catering in the old rate matrix. Reflections after the judgment of the CJ, C-703/19, J.K. v Director of the Tax Administration Chamber in Katowice* (2021, paragraph 30 of the List). The results of our joint research gave me the impetus for further independent work on the similarity of goods determining the application of a single VAT rate. I published the results of detailed analyses in the study *Similarity of goods in the light of VAT in the context of the principle of strict interpretation of reduced rates* (2022, paragraph 31 of the List). To summarise them synthetically - goods or services are similar when they have similar characteristics, i.e. exhibit analogous properties and satisfy the same needs of the consumer, according to the criterion of comparability in use, and the existing differences do not significantly influence the decision of the average consumer to use one or the other good or service.

Also worth noting is an article in which I identify the relationship of EU tax rules with the rules of other branches of EU and national law, in particular in the light of the degree of harmonisation of these rules with EU law. On the basis of the analysis made in the chapter of the monograph *Relationships of EU Value Added Tax Legislation with Provisions of Other Branches of Law in the Light of the Jurisprudence of the CJ* (2019, para. 49 of the List), the conclusion about the broad autonomy of VAT legislation, determining very loose relations with other branches of law, seems legitimate. The peculiarity of this tax is primarily due to the far-reaching harmonisation of its provisions, guaranteeing, assumedly, the uninterrupted implementation of the fundamental freedoms of the EU single market. However, this autonomy and specificity is the reason for the increasing complexity of the provisions of this tax. In interpreting them, it is necessary to be familiar not only with national VAT regulations, but above all with EU regulations in this area, often in all language versions of the Member States.

The latest text of mine - *Sale and assignment of rights to real estate - supply of goods or supply of services?* - is also in the course of publication of the Tax Law Quarterly. In it, I make a detailed analysis of the provisions of Directive 2006/112/EC and the CJEU jurisprudence from the perspective of classifying the assignment of rights to real estate as a supply of goods or

provision of services. This issue - seemingly insignificant - determines the manner of accounting and the amount of VAT on this activity.

Re 4)

The last group of studies in my scientific output are works in the field of value added tax (VAT) of an interdisciplinary nature. They have been enriched - apart from strictly legal analyses - with an economic aspect.

The most numerous group in this area are articles resulting from research on the reverse charge in VAT, with a particular focus on the consequences of this mechanism in corporate finance. The following studies are noteworthy:

- *The effects of the reverse charge of value added tax in corporate finance* (2014, item 1 of the List) - co-authored with Tomasz Tratkiewicz,
- *VAT reverse charge mechanism for construction services and corporate finance* (2017, item 10 of the List) - co-authored with Tomasz Tratkiewicz,
- *Principle of VAT neutrality and the reverse charge mechanism (*2018, item 22 of the List) - co-authored with Teresa Famulska.

The financial impact of VAT was also investigated in relation to local government units in the following articles co-authored with Teresa Famulska:

- *VAT and the activities of local authorities - selected issues* [in:] *Local Government Finance* (2015, paragraph 3 of the List),
- *Centralisation of VAT settlements in local authorities - selected issues* (2017, item 12 of the List),

and in the chapter of the monograph - by me - *VAT taxation of entities created by local authorities in the light of the case law of the Court of Justice of the European Union* (2019, item 48 of the List).

Value added tax harmonisation analysed in the context of the European Union single market has also been the subject of my research. In my article *VAT and the freedom to provide services in the European Union* (2014, item 2 of the List), I focused on the close relationship between VAT harmonisation and the freedom to provide services. This relationship necessitates immediate, continuous adaptation of VAT rules in the event of any change in external

circumstances. In the case of the provision of services, this is particularly acute as the creation of the internal market, globalisation, deregulation and technological change are causing huge changes in the volume and structure of services provided. Failure to adjust VAT rules in a timely manner can therefore lead to an economically unjustified preference for certain businesses, thus creating an obvious competitive advantage for those operating in similar conditions but with differently distributed tax obligations. In turn, in the article *Does harmonisation of VAT rates in the European Union still necessary?* (2018, para. 16 of the List) with Tomasz Tratkiewicz, we subjected to legal and economic considerations the harmonisation of VAT rates, without which - if the country of origin principle were adopted - there would be distortions in the in the functioning of the single market. VAT harmonisation - apart from its undoubted advantages - also has certain consequences. First and foremost, there is the significant vulnerability of VAT to fraud. The identification of VAT fraud, particularly that resulting from The identification of VAT fraud, in particular that resulting from tax fraud, the possibilities of quantifying such fraud and the identification of proposals aimed at improving the functioning of VAT in both the EU and national dimensions was the subject of another article *Value Added Tax Governance - Selected Issues* (2016, item 7 of the List) - also created in co-authorship. In particular, we pointed therein to the urgent need to develop common methods within the EU to measure fraud resulting from criminal activities and to intensify administrative cooperation between countries.

Further legal and economic studies on VAT have been made in the following articles (co-authored):

- *Deduction and adjustment of input VAT as regards economic and non-economic use of goods and services* (2020, paragraph 28 of the List),
- *Challenges related to determining for VAT purposes the status of the goods and services provider using the platform economy?* (2023, paragraph 38 of the List).

Finally, I would like to point to the monograph *Fiscal Efficiency of Tax Sources of Income of Local Government Units in Poland* (2019, item 51 of the List), of which I am a co-author. This monograph is devoted, in general terms, to the revenues of local government units. The fundamental problem addressed in the work is the complex issue of fiscal efficiency of tax sources (as one of the basic categories of the sphere of public revenues). The considerations and analyses carried out have been subordinated to the aim of assessing the Polish tax

instrumentarium in the field of financial supply to local government units precisely from the point of view of fiscal efficiency.

5.2 Participation in scientific conferences

I have also presented the results of my own or co-authored research as part of scientific conferences. Conference activity with a paper or participation in a panel discussion is described in detail in point 4 of Part II of the List.

5.3 Other research activities

Other scientific activities include scientific activity within research grants (National Science Centre, National Research and Development Centre, university statutory research), publishing reviews of publications by other researchers and participation in organisational and scientific committees of conferences. These activities are described in detail in points 5-7 of Part II of the List.

6. Information on achievements in teaching, organising and popularising science or the arts.

Teaching achievements

Since 2017, I have been combining my academic and professional work with teaching at universities (the University of Economics in Katowice, the University of Warsaw, the Warsaw School of Economics (SGH) and the Maria Curie-Sklodowska University - Faculty of Law and Administration), teaching both full-time and and extramural studies, as well as postgraduate studies.

My main teaching domain is VAT (*Indirect taxation instruments for the population and business entities, Selective taxation of trade in goods and services, Value added tax, VAT - comparative analysis Binding rate information - a new institution in VAT),* however I also teach in the area of local and sectoral taxes (*Local and sectoral taxes)*, as well as official instruments to support taxpayers *(Official interpretations of tax law provisions*). I also give lectures on tax law from a systemic perspective (*Tax Law).* My lectures are very popular and attract students

and practitioners. I am also invited to meetings of students' scientific circles, for example the Scientific Circle of Tax Law at the Faculty of Law and Administration of the University of Warsaw or the VAT Research Centre at Kozminski University.

In this aspect, I was recognised by the Rector of the University of Warsaw by receiving the following awards:

1) Award of the Rector of the University of Warsaw - on 25 November 2022.
2) Individual Prize of the Rector of the University of Warsaw - on 20 November 2023 r.

I am a reviewer of many undergraduate and graduate theses in the field of economics, focusing in these reviews on the legal aspects of taxation.

I also have very extensive examination experience in the tax area working as:

- Member of the Examination Boards for the qualification examination of applicants for the Accounting Certificate from 2011 to 2014,
- Member of the Examination Board for Tax Advisers, where I examined candidates for tax advisers from 2011 to 2018,
- Examiner at the Examination Board for chartered accountant candidates since 2014 (to date).

Organisational achievements

My organisational achievements can be divided into scientific organisational achievements and professional.

In the first area, two points seem important to me:

- obtaining ACCA accreditation for the conservatory I run - *VAT (ACCA)* at the Faculty of Economic Sciences of the University of Warsaw,
- the launch of the Warsaw Center for Public Finance Research, which I initiated.

In this aspect, I was recognised by the Rector of the University of Warsaw by receiving the individual award of the Third Rector of the University of Warsaw for organisational achievements on 23 October 2023.

In the second area - in addition to the fact that I have been in a management role for almost 20 years, which contains, in its essence, constant organisational challenges - two organisational issues need to be highlighted in my opinion:

- organisation of the system of individual interpretations, primarily in the area of indirect taxation,
- organisation of a system of binding information, including Classification Support for the National Tax Administration.

In both cases, the entry into force of the institution of individual interpretations and binding information required the organisation of such an organisational and personnel structure in the National Fiscal Information Office (formerly the National Tax Information Office) to ensure efficient service of applicants from the whole country and uniformity of issued decisions. I regard the lack of any disruption in the implementation of these statutory duties by the NFIO - given the enormity of the cases handled - as a huge organisational achievement, to which I made a key contribution.

In the professional field, I have been recognised by obtaining the following badges:

1) Bronze Badge "Meritorious for the National Fiscal Administration",
2) Badge of Honour "For Merit to the Public Finance of the Republic of Poland".

Achievements in popularising science

I popularise science primarily by combining science with practice, which I have described in detail in point III of the List of scientific achievements ('Cooperation with the social and economic environment'). Elements of popularisation of science can also be found in my publications in "Przegląd Podatkowy" and "Monitor Prawa Celnego i Podatkowego", which, despite their scientific nature, are mainly addressed to practitioners. My guest lectures at the Warsaw School of Economics (SGH) or post-graduate courses at the University of Economics in Katowice, SGH or UMCS are also of a popular science nature.

I also consider my participation in numerous conferences, both scientific (indicated in point II.4 of the List of scientific achievements) and non-scientific in nature, as activities popularising science, whether during panel discussions or individual speeches in which I can share in a popular-scientific manner the results of research I have conducted (independently or with other

researchers). Of these conferences of a popular science nature, I can point, for example, to my participation in conferences organised by the Bank Gospodarstwa Krajowego for local government units (on 7-8 November 2022, 23-24 May 2023) or conferences organised by the Ministry of Finance (on 11 October 2022).

To the popularisation of science I would also include my meetings with students as part of scientific circles (for example, the Scientific Circle of Tax Law operating at the Faculty of Law and Administration at the University of Warsaw and the University of Economics in Katowice), research centres (the VAT Research Centre operating at the Department of Financial and Tax Law at the Leon Koźmiński Academy), seminars (for example *'Effective Tax System. Considerations on the basis of the Mirrlees Review'* organised by Poznań University of Economics), as well as meetings with tax advisors (for example, the lecture delivered for the National Chamber of Tax Advisors *'Binding rate information - a new institution in VAT').*

7. In addition to the points listed in paras. 1-6, the applicant may provide other information relevant to his/her career.

Despite my background in economics, the predominant part of my academic output is research in law. The entirety of my professional practice to date is also linked to law. Since completing my master's degree, I have been exclusively involved in the application and development of tax law. In my case, science and practice are integrally linked - my scientific activity enriches my professional activity, and my professional activity is the basis for my scientific work.

Each of my professional experiences can also be considered as some kind of completed legal expertise or legal study (concept) carried out at the request of a public institution or entrepreneurs. This issue is developed in detail in point III of the List of scientific achievements.

Other more detailed information, including scientific and professional activities, is provided in the List of Scientific Achievements, attached to my application and this self-reference.

.....

(signature of the applicant)