

Exemptions, Exclusions, Reductions, and Increases as Factors of Influence Through Public Fees

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Public fees are traditionally used as an instrument for implementing the State levy policy serving the primary (fiscal) objective of these levies but also contribute to the fulfilment of their derivative functions. The public fees serve their functions owing to their appropriate legal design. Manipulation of the legal structure of a public fee in a form of applying exclusions, exemptions, reductions, and increases affects the scope and effectiveness of the functions they perform.

Keywords: public fees, exclusions, exemptions, reductions, increases

JEL Classification: K34

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Introduction

In order to carry out a more in-depth analysis, it is worth combining a review of exemptions, exclusions, reductions, and increases, which are all the elements of the legal structure of public fees as well as factors exerting influence on the decisions (behaviour, attitudes) of entities that are burdened with them within the frame of the Polish public fees system, with elaboration on its functions (Gliniecka, 2007). The functions of a public fee are linked to its effect. They are objectively observable consequences of its establishment, assessment, and collection. The effects of imposing, assessing, and collecting public fees can be empirically discerned. They are subject to evalua-

tion as intended or undesirable. The relationship between the effect and the function appears to be static in nature. The emergence of typical and repetitive effects of public fees provides the basis for determining their functions.

Among others, exemptions and exclusions are structural elements of a public fee, whose functional significance might be similar but not identical. Undoubtedly, the common feature that both of them share is the fact that they do not give rise to the obligation to pay a public fee. It is worth stressing that exemption from a public fee is a state on which the fee is imposed, however, liability is eliminated based on a legal provision explicitly introducing such an exemption, whereas exclusion takes place when certain situations are

not charged with a given fee at all (Nykiel, 2002, pp. 20–21). It follows from the mutual relationship between exemption and exclusion that if a particular situation or state is subject to a single public fee, but it is exempted from that fee, it will usually not be subject to any other public fees. However, exclusion from the scope of one public fee does not preclude imposition of a different one.

Exclusion (and its functions) as a structural element of public fees

Exclusions from the coverage of a public fee can have a scope *ratione personae* or *ratione materiae*, which each time is determined by the objectives set out in the levy policy. For example, social reasons may justify exclusion of payment in the case of persons living below the poverty line. In the absence of a definition of the legal situation in which a person liable to pay a public fee should be considered to be living in poverty, one may supplementarily refer to the directives contained in judicial case-law (judgment of the Supreme Administrative Court of 13 November 1998, I SA/Lu 1121/97; not published) and the provisions of the Social Welfare Act¹ in order to explore the meaning of the concept of important interest of the person burdened with the fee, including, in particular, the threat to their existence. It follows from those sources that the right to social assistance is granted especially due to living in poverty; therefore, the person that acquires the right to social assistance will not be required to pay a public fee. However, the state of living in poverty can be demonstrated by any other means since all kinds of proof are allowed to be used for this purpose. It is also possible to exempt some persons, if the public authority collecting a fee is undoubtedly aware of their poverty owing to the official activities that it performs.

¹ Article 7 of the Act of 12 March 2004 on Social Welfare (Journal of Laws 2020.1876 of 2020.10.26).

It should be noted here that the scope *ratione materiae* of a stamp duty is influenced by a broad catalogue of exclusions which, for the sake of clarity, can be divided into several groups demonstrating their functions in the same breath.

The exclusion due to social reasons covers performance of the official activity, the issuance of a certificate or authorisation (permit), and the filing of a document confirming the fact of granting power-of-attorney or commercial power-of-attorney and copies thereof, as well as other related documents, such as copies in the following types of matters: firstly, matters concerned with maintenance, care, curatorship, and adoption,² secondly, social security,³ health insurance,⁴ structural pensions, reliefs provided for in the special provisions for non-professional and conscript soldiers on alternative service and their families as well as entitlements for disabled and persons enjoying the special rights of combatants.⁵ Thirdly, these are social benefits⁶ and matters settled based on the provisions on social assistance, family support, the foster care system, employment as social support, and state assistance in bringing up children, fourthly, matters concern-

² Act of 25 February 1964 Family and Guardianship Code (Journal of Laws 2020.1359 of 2020.08.10).

³ Act of 13 October 1998 on the Social Security System (Journal of Laws 2021.423 of 2021.03.08); Act of 25 June 1999 on Social Insurance Benefits in Cash in the Event of Sickness or Maternity (Journal of Laws 2021.1133 of 2021.06.24); Act of 20 December 1990 on Social Insurance of Farmers (Journal of Laws 2021.266 of 2021.02.10).

⁴ Act of 27 August 2004 on Healthcare Services Financed from Public Funds (Journal of Laws 2021.1285 of 2021.07.14).

⁵ Act of 27 August 1997 on Vocational and Social Rehabilitation and Employment of Disabled Persons (Journal of Laws 2021.573 of 2021.03.29); Act of 24 January 1991 on Combatants and Certain Persons who are Victims of War Repression and the Post-War Period (Journal of Laws 2020.517 of 2020.03.24).

⁶ Act of 28 November 2003 on Family Benefits (Journal of Laws 2020.111 of 2020.01.24); Act of 25 June 1999 on Social Insurance Benefits in Cash in the Event of Sickness or Maternity (Journal of Laws 2021.1133 of 2021.06.24).

ing employment and wages,⁷ And fifthly, education, non-school education, and health-related matters.

Official activity other than the issuance of a decision on development and site management is also of a social character – such as issuance of a certificate or permit in matters regarding housing.

Exemptions of a public nature cover the following types of matters. Firstly, matters regarding election of the President of the Republic of Poland, elections to the Sejm, the Senate of the European Parliament, and the local government⁸ as well as the referendum.⁹ Secondly, the universal obligation to defend,¹⁰ excluding decisions concerned with granting consent to the Polish citizens to do service in a foreign army or foreign military organisation. Thirdly, official activities and issuance of a certificate in name change cases and determination of spelling of persons' names that have been unlawfully changed as well as the names of the descendants and spouses of those persons.¹¹ Fourthly, acquisition of the Polish citizenship through repatriation and confirmation of citizenship acquired in such a way,¹² residence of the citizens of the European Union Member States and their family members on the territory of the Republic of Poland and residence of the citizens of the Mem-

ber States of the European Free Trade Association (EFTA) – parties to the Agreement on the European Economic Area or the Swiss Confederation and the members of their families who join or stay with them; granting international protection, asylum, consent to a stay for humanitarian reasons, consent to a period of tolerated stay and temporary protection, and compensation for real property left outside the current borders of the Republic of Poland.¹³

Exclusions from the scope of the stamp duty may also be of an economic character and then they first and foremost encompass performance of an official activity and issuance of a certificate on direct payments to agricultural producers. Secondly, issuance of certificates and permits by the Agency for Restructuring and Modernisation of Agriculture and the Agricultural Market Agency in matters related to their tasks under the Common Agricultural Policy and other tasks concerning organisation of agricultural markets, which does not, however, cover tasks linked to administration of trade in agricultural goods and foods with foreign countries. Thirdly, official activities in matters governed by the provisions on real estate management.¹⁴ Fourthly, issuance of a permit by the Minister responsible for the environment or a regional government representative (województwo) for activities related to active protection of nature.

The range of exclusions from the scope of the consular fee is also wide and covers consular activities¹⁵ performed on request or in the interest of the parties; just as in the case with stamp duty, these exclusions can be divided into groups that indicate their functions.

A broad group of exclusions from the consular fee, which are justified by their public charac-

⁷ Act of 20 April 2004 on Promotion of Employment and on Labour Market Institutions (Journal of Laws 2021.1100 of 2021.06.21).

⁸ Act of 05 January 2011 – the Electoral Code (Journal of Laws 2020.1319 of 2020.07.30).

⁹ Act of 14 March 2003 on a National Referendum (Journal of Laws 2020.851 of 2020.05.13).

¹⁰ Act of 21 November 1967 on the General Obligation to Defend the Republic of Poland (Journal of Laws 2021.372 of 2021.03.01).

¹¹ Act of 28 November 2014 on Registration of Population Records (Journal of Laws 2021.709 of 2021.04.16); Act of 17 October 2008 on Name Change (Journal of Laws 2020.707 of 2020.04.21).

¹² Act of 02 April 2009 on the Polish Nationality (Journal of Laws 2020.347 of 2020.03.04); Act of 09 November 2000 on Repatriation (Journal of Laws 2019.1472 of 2019.08.06).

¹³ Act of 8 July 2005 on the Exercise of the Right to Compensation for the Real Estate Left outside the Current Borders of the Republic of Poland (Journal of Laws 2017.2097 of 2017.11.13).

¹⁴ Act of 21 August 1997 on Real Estate Management (Journal of Laws 2020.1990 of 2020.11.12).

¹⁵ Act of 25 June 2015 on Consular Rights (Journal of Laws 2021.823 of 2021.04.30).

ter, comprises exclusions of activities performed by consuls for the sake of the Polish citizens in cases concerning protection of their rights in the event they are seriously breached by the authorities of the host state or in connection with an accident or other serious fortuitous event that the Polish citizens fall victim to as well as in cases connected with applying for the status of a veteran of operations outside the country's borders or the status of a veteran injured in the course of operations outside the country's borders and the use of this status. The group of social exclusions from the scope of the consular fee may also include exclusions related to the confirmation or determination of retirement pension benefits for workers and their families as well as disabled war and military veterans and combatants and their families; social security or social assistance benefits; and claims concerned with persistent discriminatory or fraudulent infringement of the rights of persons performing gainful employment or claims for compensation for damage caused by an accident at work or occupational disease.

Furthermore, the following are also excluded from the coverage by the consular fee: activities performed for foreigners that have been granted protection by the Polish authorities in respect of matters relating to their arrival in the territory of the Republic of Poland,¹⁶ on behalf of public administrations, courts, and prosecutor's offices of the Republic of Poland; in connection with events that may be a life or safety hazard for the Polish citizens staying within a consular district; and in connection with making maintenance claims or claims linked to care of minors or fully incapacitated Polish citizens.

Consular fees are not charged on consuls' activities performed based on the provisions of some acts, namely: the Act on Repatriation,¹⁷

on Reduced Public Fare,¹⁸ and on the Institute of National Remembrance – Commission for the Prosecution of Crimes against the Polish Nation in the case of compensation and remedies for Nazi, communist, and other crimes constituting crimes against peace or humanity or war crimes as well as for other repression for political reasons.¹⁹

Exclusions from the scope of the obligation to pay court fees in civil proceedings, as an important element of access to the system of justice, serve a social function. Court fees are not charged on certain applications (for a security measure if reported in a letter initiating the proceedings; for acceptance of a declaration of parentage; for giving the child a last name; for adoption of the child; for taking away a person subject to parental authority or care and for placing the child in foster care or family-type children's home; for hearing a witness of an oral will, for the opening and announcement of the will, and for releasing from the duties of the executor of the will; which give rise to *ex officio* court proceedings; as well as on documents filed in the Guardianship Court as part of a statutory obligation or an obligation imposed by this court; and for recovering lost or damaged files), certain complaints (regarding court decision on refusal to grant exemption from court fees or withdrawal of such an exemption as well as on refusal to appoint a lawyer or a legal adviser or cancelling their appointment; regarding a court decision on the amount to be charged or the amount of expenses; and on a decision of an officer of justice in electronic writ-of-payment proceedings), certain appeals (to the decision of an officer of justice as regards exemption from the obligation to pay court fees and refusal to appoint a lawyer or legal adviser), and some statements of claim (for damages for economic loss due to restrictions on the freedoms and human and cit-

¹⁶ Act of 13 June 2003 on Granting Foreigners Protection within the Territory of the Republic of Poland (Journal of Laws 2021.1108 of 2021.06.22).

¹⁷ Act of 09 November 2000 on Repatriation (Journal of Laws 2019.1472 of 2019.08.06).

¹⁸ Act of 20 June 1992 on Reduced Public Transport Fare (Journal of Laws 2018.295 of 2018. 02.01).

¹⁹ Act of 18 December 1998 on the Institute of National Remembrance – Commission for the Prosecution of Crimes against the Polish Nation (Journal of Laws 2021.177 of 2021.01.28).

izens' rights during an emergency,²⁰ for the protection of personal rights when the case concerns the patriotic tradition of the struggle of the Polish people against the occupiers, Nazism, and communism, if filed by a combatant²¹ or his descendant as well as a legal person or an organisational unit which is not a legal person but the law grants it legal capacity when their statutory objective is to protect the patriotic tradition of the struggle of the Polish people against the occupiers, Nazism, and communism; for a pecuniary claim arising out of crime of genocide, crime against humanity, war crime or crime of aggression; for the protection of the reputation of the Republic of Poland or the Polish nation).

Social considerations (i.e., the right to trial) and economic considerations should also serve to justify the fact that court fees are not charged on a minor's application, complaint, and appeal in proceedings concerned with the minors.

Exemption (and its functions) as a structural element of public fees

There are different exemptions from for example stamp duty: *ratione materiae* (for example: power-of-attorney in criminal cases), *ratione materiae* and *personae* combined (for example: exemption of notifications or applications for official activities or applications for the issuance of a certificate or permit or documents confirming the fact of granting power-of-attorney or commercial power-of-attorney filed by persons who demonstrate that they claim social benefits due to poverty), and *ratione personae*. The latter encompasses four categories of entities. They primarily concern foreign countries (Góralczyk, 1999, p. 123 et seq.), their

²⁰ Act of 22 November 2002 on Compensation for Economic Loss Resulting from the Limitation of the Freedoms and Human Rights of the Citizen in the State of Emergency (Journal of Laws No. 233, item 1955).

²¹ Act of 24 January 1991 on Combatants and Certain Persons who are Victims of War Repression and the Post-War Period (Journal of Laws 2020.517 of 2020.03.24).

diplomatic representations,²² consular offices,²³ and armed forces, international organisations and institutions as well as their branches and representations, provided that they enjoy privileges and immunities in accordance with acts of laws, agreements or generally recognised international customs.²⁴ This type of exemption also applies to the staff of the said entities and to other persons who are equivalent to them. However, this exemption is not applicable unconditionally. It applies if the said persons are not Polish citizens and do not have a permanent residence on the territory of the Republic of Poland; it also applies on condition of reciprocity. The exemptions *ratione personae* include, secondly, state administrative entities and, thirdly, local government units. In the latter case, the municipalities (gmina), districts (powiat) and voivodships (województwo) are entitled to the exemption, whereas activities of associations of local government units (Article 64 of the Act on Municipal Local Government,²⁵ Article 65 of the Act on District Local Government²⁶) established for the purpose of joint fulfilment of their tasks are not exempted, which should be treated as an erroneous and unintended legislative effect. It is clearly obvious that associations of local government units should enjoy the same rights as the entities that establish them.

²² Cf. Vienna Convention on Diplomatic Relations, drawn up at Vienna on 18 April 1961 (Journal of Laws 1965.37.232 of 1965.09.08).

²³ Cf. Vienna Convention on Consular Relations, drawn up at Vienna on 24 April 1963 (Journal of Laws 1982.13.98 of 1982.05.17).

²⁴ For example, such privileges are enjoyed by the representatives of the Organization for Economic Cooperation and Development based on the Agreement between the Government of the Republic of Poland and the Organization for Economic Cooperation and Development on the privileges and immunities of the Organization, drawn up in Paris on 16 January 1995 (Journal of Laws 2002.22.207 of 2002.03.15).

²⁵ Act of 8 March 1990 on Municipal Local Government 2021.1372 of 2021.07.27).

²⁶ Act of 5 June 1998 on District Local Government (Journal of Laws 2020.920 of 2020.05.25).

The exemption *ratione personae* from the stamp duty also applies to public interest institutions, if they file a notification or apply for an official activity or a certificate or permit or issue documents – solely in connection with free public interest activities within the meaning of the provisions on public interest and voluntary activities.²⁷

Finally, the exemption from this fee is granted to natural persons actively protecting species and natural persons whose agricultural holding or forestry or fish farm is exposed to damage caused by protected animal species, which is not covered by compensation from the State Treasury, but only in matters linked to nature conservation.

In particular, the exemptions *ratione personae* from stamp duty – which apply to persons filing notifications or applying for official activities or for a certificate or permit (license, concession), or filing a document confirming the fact of granting power-of-attorney or commercial power-of-attorney or a copy thereof, if they provide a certificate of claiming social benefits on account of poverty, serve the social function.

On the other hand, exemptions from stamp duty that are applicable to natural persons actively protecting species and natural persons whose agricultural holding or forestry or fish farm is exposed to damage caused by species of protected animals, which is not covered by compensation from the State Treasury, but only in matters linked to nature conservation, serve a preventive function.

Another group of exemptions that serves a social function are exemptions from a passport fee for persons who are at least 70 years old on the day they apply for a passport; persons who remain in residential care homes or institutions or receive social assistance in a form of permanent benefits, if they are travelling abroad for the purpose of long-term treatment or because they need an operation; persons who have applied for replacement of their passport due to its technical defect;

²⁷ Act of 24 April 2003 on Common Public Interest and Voluntary Activities (Journal of Laws 2020.1057 of 2020.06.18).

and soldiers appointed to serve abroad, except for professional soldiers.

A party may be exempted from court fees in full by law or by a court order.²⁸ The court may exempt a party from court fees in part if the party is only able to bear part of them. Partial exemption from court fees may consist in an exemption from payment of either a fraction or a percentage of the fees or of a specified amount of the fees, or of certain fees and expenses. It may also consist in granting an exemption in respect of a certain part of a claim or certain claims pursued jointly that the court indicates in the decision on granting a partial exemption from court fees.

The court refuses to grant an exemption from court fees in the case of obvious invalidity of the claim or of the defence of rights²⁹ and if there is doubt as to the actual financial situation of the party seeking the exemption from court fees or enjoying it, the court may launch an appropriate investigation. The court cancels the exemption from court fees, if it has been found that the circumstances that served as basis to grant it had not existed or ceased to exist. It is a repressive measure to order the party who has been exempt from court fees based on knowingly submitted false information not only to pay all the fees charged as well as the expenses burdening them, but also to pay a fine.

Such solutions demonstrate that the protective function of court fees limits abuse of the justice system institutions while respecting the right to trial. Application of the principle of equality before the law as well as the existence of real economic differences shaping the social situation of the citizens require the State to provide legal and procedural assistance to the party in a financially

²⁸ Cf. Resolution of the Supreme Court of 12 July 2006, III CZP 110/06; Order of the Court of Appeals in Białystok of 19 September 2006, I ACa 571/06. (*Orzecznictwo Sądu Apelacyjnego w Białymstoku* (Case Law of the Court of Appeals in Białystok), 2006, p. 23).

²⁹ Cf. Judgment of the Supreme Court of 30 January 1963, II CZ 3/63 (*Case Law of Polish Courts and Arbitration Panels*, 1963, item 286).

poorer condition. Exemptions from court fees are also used for this purpose.

Reduction (and its functions) as a structural element of public fees

The incentive function of the passport fee has been implemented through a widely applicable system of reductions both during the interwar period and the post-war period. During the interwar period, a reduced fee was applied, for example, to encourage getting education abroad, travelling abroad to do research, taking part in social reunions, etc. For many years in post-war Poland, a reduction by half of the base rate was applied to persons who were sent abroad by the Ministry of Health and Social Welfare for treatment as well as to the youth that studied, if they intended to spend their summer holidays abroad, and also to pensioners and annuitants.

Certain reductions of the passport fee, for example, for pensioners, annuitants, the disabled³⁰ as well as their spouses who are completely dependent on them; persons in residential care homes or institutions or who receive social assistance in the form of permanent benefits; combatants; minors until the time they undertake the statutory schooling obligation, pupils and students; and members of a family holding a valid Large Family Card,³¹ cannot be used as tools to influence the decisions made by these persons. In these cases, the reductions do not serve as incentives. They are granted for social reasons.

An instrumental character can be seen in reductions of fees for the issuance and replacement of the residence card, the Polish travel document issued for a foreigner, the Polish identity card issued for a foreigner, the temporary Polish travel document for a foreigner, and the document that

constitutes “consent for tolerated stay.”³² They can be divided into two groups; the first one is economic in character and justified by the difficult financial situation of the foreigner; and the second serves educational purposes and can be used by foreign nationals whose purpose of residence on the territory of the Republic of Poland is to receive education at a secondary school or a university.

Reductions of the consular fee are also instrumental in character. They are granted for economic reasons (if the rate of the fee exceeds the ability to pay by a significant group of a consular office’s clients or in individual cases justified by the personal circumstances of the client) or promotional purposes (in individual cases, the consul may charge a lower consular fee or refrain from collecting it, if it serves to promote the Polish language, culture, economy, science, or sport as well as to promote interests arising from the foreign policy, development cooperation or other cooperation important from the perspective of the public interest of the Republic of Poland or if it is dictated by humanitarian reasons).

Increase (and its functions) as a structural element of public fees

The passport fee increase (by 200%) for issuing a new passport before the expiry date of the current one, if it has been lost or destroyed by fault of the holder may be considered repressive in nature.

Conclusion

The above deliberations prove that public fees are traditionally used as an instrument for imple-

³⁰ Act of 27 August 1997 on Vocational and Social Rehabilitation and Employment of Disabled Persons (Journal of Laws 2021.573 of 2021.03.29).

³¹ Act of 5 December 2014 on the Large Family Card (Journal of laws 2021.1744 of 2021.09.27).

³² Regulation of the Minister of Interior of 25 April 2014 on the fees charged in the Republic of Poland on foreigners for the issuance and replacement of documents, which may be issued to foreigners, and the mode of payment (Journal of Laws 2014.563, 2014.04.30).

menting the state levy policy serving the primary (fiscal) objective of these levies, but also contribute to the fulfilment of their derivative functions. The scope of the functions the fees serve within the framework of the public revenue system and the effectiveness of their impact vary. The public

fees serve their functions owing to their appropriate legal design. Manipulation of the legal structure of a public fee in a form of applying exclusions, exemptions, reductions, and increases, affects the scope and effectiveness of the functions they perform.

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CENTRE FOR ANALYSES AND STUDIES OF TAXATION SGH · Al. Niepodległości 162 · Warsaw 02-554 · Poland
DOMINIK J. GAJEWSKI (General Editor) · GRZEGORZ GOŁĘBIEWSKI · ADAM OLCZYK (Managing Editor)

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