

Contents

<i>Martin Löhnig</i> Foreword	7
<i>Bogumił Brzeziński</i> Foreword	9
<i>Jacek Wantoch-Rekowski, Martyna Wilmanowicz-Słupczewska</i> The tax system in Poland	11
<i>Maciej Serowaniec, Agnieszka Franczak</i> Constitutional and human rights standards v. effectiveness of the tax system in the light of the jurisprudence of the Constitutional Tribunal of the Republic of Poland and the European Court of Human Rights	31
<i>Wojciech Morawski</i> The reduction of the importance of advance tax rulings and the fight against tax optimization	47
<i>Mikołaj Kondej, Sławomir Krempa</i> Polish General Anti-Avoidance Rule. Proper ATAD implementation or an instrument providing the Polish tax authorities with unlimited power?	65
<i>Ewa Prejs</i> New Specific Anti-Avoidance Tax Rules in Polish Corporate Income Tax – current legal developments	87
<i>Ewa Prejs</i> The new Exit Tax regime in Poland – going beyond the minimum standard.....	115
<i>Krzysztof Lasiński-Sulecki</i> Transfer pricing	135

Michał Goj, Wojciech Kaczmar

Polish CFC rules – transition from local solution to harmonized regulations .. 153

Izabela Rymanowska, Paula Przybielska

Fiscal administration is watching you: Poland-wide perspective on
Mandatory Disclosure Rules 169

Adam Kałużny, Wojciech Morawski

Tax on revenues from buildings 187

Agnieszka Franczak

The impact of the MLI Convention on bilateral tax
treaties – a Polish perspective 203

Krzysztof Lasiński-Sulecki

The search for effective instruments to combat fraud in the VAT sphere..... 227

Krzysztof Lasiński-Sulecki, Teresa Sławińska-Choryło

Increasing the efficiency of excise taxation 239

Marek Słupczewski

Retail sales tax – an attempt at extraordinary taxation of trade
in Poland against the European background..... 253

Anna Brzezińska-Rawa

Environmental and health taxes – not just a source of revenue..... 269

Joanna Zawiejska-Rataj

Tax administration in Poland: changes to organisation,
competencies and procedures – dilemma between effectiveness and
audited entities rights 283

Jacek Wantoch-Rekowski, Małgorzata Cilak

Increasing the efficiency of the tax system from the budgetary perspective 305

Authors 337