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### Summary of scientific work

#### **1. First and Last Name.**

Katarzyna Anna Wojewoda - Buraczyńska

#### **2. Held diplomas, academic degrees - with specifying the title, place, and year of obtaining and the title of doctoral dissertation.**

In 2006, I completed full-time studies in law at the Faculty of Law and Administration of MCSU in Lublin, graduating with distinction. My master's thesis titled *Responsibility of a taxpayer's spouse for their tax obligations* written under the thesis supervision of Prof. Wanda Wójtowicz, Ph. D., received the highest grade.

In the period from 2006 to 2011, I attended full-time doctoral studies in the field of law at the Faculty of Law and Administration of MCSU in Lublin.

In 2011, I earned the degree of Doctor of Laws at the Faculty of Law and Administration of MCSU in Lublin, academic discipline: law, specialisation: financial law. The thesis supervisor of my doctoral thesis, *Simplified taxation forms of income from economic activity obtained by natural persons*, was Prof. Wanda Wójtowicz, Ph. D., whereas the reviewers were Prof. Alicja Pomorska, Ph. D. and Prof. Andrzej Gomułowicz, Ph. D.

#### **3. Information concerning professional experience, including previous employment.**

- 2003 - student internship at the District Prosecutor's Office of Lublin-Północ in Lublin.
- 2004 - internship at Kancelaria Radcy Prawnego Waldemar Łazowski, a legal adviser's firm.
- 2010 - conducting accounting course unit as part of "Accounting for SME with the use of computer" at the Foundation for Lubelskie Development;
- 2012 - co-operation with Sawczuk & Partnerzy Spółka Partnerska Radców Prawnych i Adwokatów [Legal Advisers and Advocates Limited Liability Partnership];

- since 2012 - lecturer at the Faculty of Economic and Legal Sciences of Siedlce University of Natural Sciences and Humanities;
- since 2018 - court mediator entered in the list of permanent court mediators within the jurisdiction of the Regional Court in Lublin - kept by the President of the Regional Court in Lublin;
- since 2018 - court appointed expert to the Regional Court in Lublin within the field: finances, public finances;
- since 2018 - conducting lectures for students of the Faculty of National Security of the War Studies University;
- years 2007 - 2013 - assistant lecturer at the Faculty of Law and Administration of MCSU in Lublin;
- years 2007 - 2008 - conducting training "Accounting and finances with the skill of operating accounts of a project as part of structural programmes" at the Foundation for Lubelskie Development;
- years 2007 - 2008 - lecturer at the University College of Enterprise and Administration in Lublin;
- years 2010 - 2011 - lecturer at the University College of Enterprise and Administration in Lublin;

**4. Indication of the academic achievement resulting from article 16 section 2 of the Act of 14 March 2003 on academic degrees and academic title and on degrees and title in art (consolidated text: Dz. U. [Journal of Laws] of 2017, No. 1789)**

**a) title of academic achievement**

The status of a person with disability in the Polish financial law

**b) bibliographical references**

author: Katarzyna Wojewoda - Buraczyńska

title: The status of a person with disability in the Polish financial law

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**c) description of the scientific/artistic aim of the above-mentioned work/works and obtained results, along with the discussion of their possible application**

I. So far, the status of a person with disability in the Polish financial law has never been the object of comprehensive research. This research field lacks legal and financial



literature concerning the analysis of legal solutions regulating the rules of accumulating and allocating public funds appropriated for the support of persons with disabilities. The situation of persons with disabilities was primarily analysed by the representatives of sociological sciences. Due to such a situation, the publications concerning this issue put emphasis mainly on the social aspects of integration of persons with disabilities. The legal and financial issues connected with the social inclusion policy are analysed to a lesser degree in the doctrine.

A large number of instruments supporting persons with disabilities seemingly create the impression of a full and effective protection of this social group. However, not all solutions implement the assigned objectives. Taking into consideration that the support of persons with disabilities is chiefly financed from public funds, the functioning of ineffective instruments means, in fact, wasting resources. Given the existence of fields with insufficient support, such a situation is unacceptable. Therefore, it seems appropriate to analyse the available support forms with a simultaneous attempt to assess them.

The analysis of the situation of persons with disabilities was carried out on the basis of the Polish law provisions in the area of broadly defined financial law. International regulations were only marginally taken into account. A full guarantee of the protection of persons with disabilities' rights resulting from international instruments requires the introduction of detailed legal regulations into the national legal system. For this reason, institutional and procedural instruments supporting persons with disabilities are not uniformly regulated in individual Member States. The dissertation includes primarily the analysis of current legal solutions. Past legal provisions were described only to a limited extent.

Considering the legal and financial nature of the dissertation, it involves primarily the analysis of cash support forms. The omission of non-cash support instruments would be, however, unfounded. The support granted in kind or in services provided for the benefit of persons with disabilities have a considerable impact on the improvement of their situation. Ensuring in-kind support forms entails the necessity to finance their costs. Therefore, in-kind support instruments always lead to cash consequences, in the form of a decrease in the amount of resources that are at the disposal of an entity covering the costs of support provision.

II. The aim of the work was the analysis of the status of a person with disability in the Polish financial law. The presentation of advantages and disadvantages of legal solutions allowed to indicate the most effective support forms and to identify the areas requiring improvement. The formulated conclusions can serve as guidelines for constructing a more effective policy of social inclusion of persons with disabilities. The increase of effectiveness of the implemented instruments benefits both the social groups granted the support and public law entities. It enables attaining the intended objectives while maintaining minimised financial outlays, which acquires special significance in the context of a budget deficit.

III. The layout of the dissertation was dictated by the topic and the aim of the work. The dissertation is divided into three parts. The substantive considerations are preceded by *Introduction*. This section serves as an introduction to the discussed issues. The addressed notions are further developed in six chapters. The work is finished with *Conclusion* which, apart from a summary of the conducted considerations, also includes conclusions and *de lege ferenda* postulates common to all six chapters.



Each chapter is divided into three parts. Considerations are preceded by general remarks that are of introductory character in reference to the issues presented in particular chapters, ensuring greater clarity. The problems indicated in general remarks are analysed in detail in the subsequent paragraphs. Each chapter is finished with a summary containing the conclusions and the assessments of the discussed institutions resulting from the conducted analysis.

The first chapter has an introductory character. It presents various ways of understanding the notion of disability. For a more comprehensive presentation of the currently functioning institutions, it was necessary to include a short historical overview of both the definitions of disability and attitudes towards it. The analysis of source material leads to a conclusion that disability is not a clear-cut term. For the purpose of the research on legal solutions concerning persons with disabilities, the notion of disability in the legal sense appeared in the field of science. In order to define the term, it was necessary to conduct an analysis that was not limited only to national legal acts. The definition of disability is present in international legal acts as well. Unfortunately, international law does not ensure detailed instruments protecting persons with disabilities. Due to that fact, these law provisions were not analysed in detail in the subsequent part of this work. Apart from the legal definition of disability, the binding law provisions regulate the procedure of acquiring the status of a person with disability very casuistically. Acquiring this status conditions the use of the legal and financial instruments supporting persons with disabilities discussed in the subsequent part of this work. Thus, these issues were the object of analysis as well.

The subsequent chapters were distinguished by virtue of two fundamental criteria. The first was the way of implementing the redistribution function in the financial policy. Instruments implemented as part of collecting public levies and as part of the expenditure for public purposes were discussed separately. The second criterion had a subjective character. The instruments implemented at a national level were discussed separately from the solutions introduced by territorial self-government units.

The second chapter concerns the legal and financial instruments of support resulting from the general part of tax law. The chapter, apart from the analysis of solutions present in the provisions, includes general remarks concerning all preferences implemented in the process of accumulation of public income. The discussed instruments can be applied both by national authorities and self-government bodies. Due to that fact, these issues were addressed in a separate chapter.

The third chapter is devoted to the analysis of the status of a person with disability in the construction of taxes and other public levies. Considering the major practical importance of instruments present in personal income tax and corporate income tax, they were discussed in separate paragraphs.

Personal income tax is a personal tax. From its nature arises the endeavour to take into account the taxpayer's individual features in the collection process. Owing to that, the instruments supporting persons with disabilities present in its construction were discussed as first.

Corporate income tax is also of crucial importance in the process of social inclusion of persons with disabilities. Its taxpayers are entities who, through their activity, may support the active participation of persons with disabilities in social life. Considering the major



importance of instruments supporting persons with disabilities present in the construction of corporate income tax, the analysis of its technical elements precedes the discussion of the remaining taxes and public levies.

Preferences present in the construction of the remaining taxes and other public levies fostering the social inclusion of persons with disabilities are aimed at the support of persons with disabilities to a lesser extent. Hence, they were discussed in the subsequent section of this work.

The fourth chapter is devoted to the status of a person with disability in the construction of taxes and public levies collected by territorial self-government units. The issues that the chapter discusses are focused around two fundamental thematic areas, which is reflected in the internal division of this chapter. A separate paragraph is devoted to the instruments supporting persons with disabilities present in the construction of self-government taxes. Preferences introduced in the elements of other levies collected at the level of territorial self-government are discussed separately. The adopted sequence of presenting the instruments supporting persons with disabilities at the level of territorial self-government units was dictated by the importance of the discussed support forms to the process of social inclusion of persons with disabilities. Self-government taxes have greater impact on the situation of persons with disabilities in comparison with the remaining levies collected by territorial self-government units.

The last two chapters of the work are devoted to the status of a person with disability in the process of expenditure for public purposes.

The fifth chapter concerns the analysis of national expenditure on the policy of social inclusion of persons with disabilities. Owing to the number of support instruments and the level of financial contribution to the support of persons with disabilities, the discussion concerning the financial support forms coming from national resources precedes the section involving self-government support instruments. The catalogue of presented expenditure is very diverse. The discussed benefits were divided taking diverse criteria into account. Benefits financed from the national special purpose funds, whose fundamental purpose is the comprehensive support of persons with disabilities, were discussed as first. Resources pooled as part of these funds serve to implement the support instruments aimed only at the aid of persons with disabilities. Due to that fact, these issues were discussed as first.

Then, the forms of support of persons with disabilities resulting from the health insurance scheme were analysed. Healthcare services foster the protection of higher-order values, namely life and health. Therefore, the appropriate rules of provision of these services have a major practical impact.

The subsequent paragraph is devoted to the benefits granted to persons with disabilities as part of the statutory social security system. These instruments frequently determine the material status of persons with disabilities.

In the next paragraph, the forms of financial support as part of the remaining national expenditure were discussed. An inconspicuous catalogue of instruments indicated in this paragraph enabled a collective discussion.

The sixth chapter involves the status of persons with disabilities in the process of expenditure of public funds by territorial self-government units. The internal division of this chapter was made based on the subjective criterion. The following paragraphs concern the



expenditure of municipalities, districts, and provinces fostering the social inclusion of persons with disabilities.

The work is finished with *Conclusion*. Its structure is also divided into three sections. The first part features conclusions that are common to the issues presented in the work. The second part of *Conclusion* features *de lege ferenda* postulates formulated based on the critical assessments of the binding solutions. The third part indicates the extent to which the analysis of the institutions presented in the work and the formulated conclusions correspond to the dissertation theses argued in *Introduction*.

**IV.** The basic research method used in this work was the dogmatic method adopting the analytical approach. It enabled the analysis of the source material content used in the preparation of the dissertation.

Historical and comparative legal analysis methods were used to a limited extent as well. The work is devoted to the analysis of the currently binding legal solutions. While preparing the dissertation, the author also referred to past legal provisions and compared Polish provisions with international regulations to a limited degree.

**V.** A basic research thesis, which is supplemented by two theses of auxiliary character, was formulated in the dissertation.

The basic thesis pertains to the assessment of the existing financial law solutions within the scope of shaping of the situation of persons with disabilities. In accordance with its wording, the instruments supporting persons with disabilities functioning in the Polish financial law do not provide full and effective aid to persons with disabilities. The two auxiliary theses supplement the basic thesis.

In accordance with the first auxiliary thesis, the ambiguous content of legal solutions fosters their arbitrary interpretation by entities providing support instruments. As a result, the support is often illusory.

The second auxiliary thesis claims that the overly rigorous formulation of the premises conditioning the provision of support under the binding provisions impedes the effectiveness of the functioning solutions. The thesis also indicates the necessity to change the current solutions.

**VI.** The conducted analysis of the legal and financial solutions shaping the situation of persons with disabilities led to the formulation of conclusions, contained in 10 points.

First of all, the notions of disability and person with disability are not uniformly defined in the binding legal acts. The differences are especially visible between the national and international legal systems. The notion of disability has a broader scope at the international level in comparison to the national law. It seems that the differences should be eliminated. The more so as in case of a contradiction, the norms resulting from the ratified international agreements take precedence over the national legislation. In practice, this terminological inconsequence has not raised considerable doubts so far. However, it may happen that a person with disability within the meaning of international law will not be granted support in national legislation.

Secondly, the apparent excessive rigourism in the decisions denying support is unacceptable, especially within the scope of social security benefits. The observance of public finance discipline requires entities allocating public funds to make decisions only



within the limitations established by the binding provisions. The rules of allocating legal and financial support instruments are constructed with the use of vague notions, which provides the entities applying law with certain decision-making leeway. While interpreting the binding provisions, especially within the scope of supporting persons with disabilities, the element that should be primarily taken into consideration is the situation of a person requesting aid, instead of the endeavour to maintain the expected financial result.

Thirdly, the lack of consistency in the regulation of the legal and financial status of the elderly is worthy of criticism as well. There exist solutions assuming that these persons are entitled to the support instruments intended for persons with disabilities only on account of their age and not the actual health state. These constructions are based on the right assumption that motor skills and intellectual capacity decrease at a certain age. Therefore, such a person may require the aid of others in their everyday functioning. Unfortunately, the binding provisions treat the elderly on par with persons with disabilities only within the scope of few support forms. Moreover, there is no defined age limit that guarantees benefiting from legal and financial support instruments.

Fourthly, a number of doubts occur as a result of the analysis of the legal and financial instruments granting support to persons with disabilities resulting from the tax law provisions. Among the salient drawbacks, it is possible to enumerate insufficient protection of persons with disabilities in the general part of tax law, collecting public levies from grant-based income, overly complex tax constructions used to introduce solutions that are aimed at supporting persons with disabilities, or using non-uniform criteria within the scope of similar preferences in self-government taxes. The weakness of the tax system is the overly large number of preferences of negligible importance. In the academic field of tax law, it is duly noticed that the process of imposing an increasing number of non-fiscal functions on taxes leads to an excessive development of structural elements of the tax. It decreases the clarity of tax law provisions and, simultaneously, reduces their reliability. Moreover, linking the tax system to the current national tasks results in the high volatility of tax law solutions.

Fifthly, the insufficient level of control while passing public tasks on to private entities is worthy of criticism. The visible weakness of the competitive system within this scope is a result of the overly general indication of tasks for implementation and the inappropriate measures of implementation of these tasks.

Sixthly, support programmes may have a vital role in the process of social inclusion of persons with disabilities. The prominence of these documents is decreased by their negligible character. In case of failure to implement a programme, the entities responsible for the implementation of the instruments included in the programme do not face any consequences. These programmes do not grant any rights to the entities who are subject to support. The promise of support included in the programme may, therefore, be left unfulfilled. The development of programmes often conditions the acquisition of EU funds on the implementation of public tasks, also within the scope of the support of persons with disabilities. In case of failure to fulfil the conditions for the acquisition of EU funds, the funds are subject to return, even if they have already been spent. The necessity to return the allocated money has a significant financial impact on the entity returning the money. Therefore, enriching the content of these programmes with consequences that the entities obligated to implement them suffer for failing to do so is worth consideration.



Seventhly, the legal and financial instruments supporting persons with disabilities - despite their significant number - do not create a complex support system for persons with disabilities. Particular benefits are of competitive nature, the existing support forms do not guarantee full protection, and it is still possible to indicate various areas lacking support.

The eighth drawback of all support forms for persons with disabilities is the insufficient adaptation of support to the territorial diversification of demand. The differences in the accessibility of legal and financial support instruments are especially visible within the scope of benefits granted in the form of therapeutic, social, and professional rehabilitation. The effectiveness of the offered instruments may also be impaired by the conditions in which they function. Among these, it is possible to indicate high unemployment rate, limited accessibility of infrastructure that can be used for benefits provision, or shortages of well-qualified personnel providing services for the benefit of individuals in need. These factors are largely dependent on the size of the locality where the support is provided.

Ninthly, despite the fact that public entities use an ICT system, it seems that it is not satisfactorily exploited in the process of supporting persons with disabilities. Authorities granting benefits do not maintain one common database involving the functioning support instruments or persons benefiting from the support. Each of the entities granting support places the offered support instruments on their website. Some authorities possess the knowledge on the selected support means used by a particular person. However, this information exchange does not relieve the applicant from, for example, the obligation to submit documents concerning their health state in written form. The partial use of the information flow potential enabled by the use of an ICT system decreases the availability of some benefits, especially for persons with disabilities who experience mobility and communication problems.

Tenthly, the external funding sources of instruments supporting persons with disabilities are still used only partially. The frequent justification of the insufficient use of financial resources while the social needs remain unmet is the lack of interest of entities willing to offer support. The model of co-governance has shaped the practice in which private entities implement social tasks to a large extent. Authorities execute only those activities which entail the necessity to issue law enforcement acts. However, it is also vital to remember that, regardless of the model of public governance, these are public law entities that are responsible for the implementation of public tasks, including the support of persons with disabilities. Thus, if no private entity is interested in granting support within a certain scope, public authorities are still obliged to grant it.

**VII.** The legal and financial solutions influencing the situation of persons with disabilities should be substantially modified.

Firstly, a considerably broader scope of consultation of draft legislations with persons with disabilities and organisations representing them is required as an obligatory element of each legislative procedure. For an effective implementation of social inclusion policy aimed at persons with disabilities, each solution should be assessed for its accessibility to persons with disabilities.

Secondly, it is vital to increase the control - through appropriate legal solutions - of the process of expenditure of public funds. Entities allocating funds should be the primary bodies deciding on the support type. Non-public entities applying for the implementation of



state or self-government tasks should propose the most appropriate and effective ways of executing them. It would be advisable to pay more attention than currently to the verification of the implementation degree of intended objectives. Passing public tasks on to non-public entities does not change the character of these tasks. Public law entities are still held responsible for their appropriate implementation. Therefore, they should carry out a detailed examination of the degree to which the tasks have influenced the achievement of objectives for the execution of which they were undertaken.

Thirdly, aiming to decrease the costs and improve the functioning of authorities granting the support, it is important to eliminate the illusive support instruments and the overly complex solutions characterised by a narrow implementation scope. The resulting saved funds would allow to relax the criteria of granting particular support instruments or to increase the level of granted cash benefits. Striving to decrease the costs of functioning of authorities granting the support and taking into consideration the increase of accessibility of public services to persons with disabilities, remote communication should also be used to a greater degree - both between particular offices and between offices and persons benefiting from their support.

Fourthly, provisions that are the basis for acquiring the status of a person with disability should be revised as well. Therefore, it seems appropriate for the two adjudgment modes to remain in force: a separate mode for pension-related purposes and a separate for the remaining support forms, with keeping the legal consequences of decisions issued for pension-related purposes on par with disability ruling. At the same time, disability ruling premises should be revised so that they are not identical with the premises of incapacity for work ruling. Moreover, broadening the definition of a person with disability to include people aged 75 and more should be considered.

Fifthly, limiting the use of non-objective criteria of granting the support is worth consideration - for example, based on the type of impairment. It seems that it is difficult to objectively determine - independent of a particular situation - which types of impairment have the greatest limiting impact on the participation of a person with disability in social life.

Sixthly, it is important to undertake all activities eliminating the periodical break in benefit granting resulting from the limited financial capacity. This problem is especially visible in the scope of benefits financed from the resources of the National Health Fund. A considerable part of support instruments is granted as part of limited funds. In such a case, applications are processed in the order they are received. In case of lack of funds in a given year, support can be granted in the following year - often regardless of the individual situation of the applicant. The functioning of limits within the scope of financing of support instruments makes the support acquire illusory character. It is unacceptable to apply the rule of *potior est, qui prior est* in the social policy.

Seventhly, it is necessary to constantly adjust the forms of supporting persons with disabilities to their individual needs and to take into consideration the progress in medicine and technology in the offered support instruments. It is possible, among others, by foregoing rigid criteria of benefit granting, according to which the condition for their refund is linking treatment or rehabilitation methods to particular medical conditions.

**VIII.** The conducted analysis of instruments supporting persons with disabilities present in the financial law allowed to consider the theses formulated in *Introduction* to be proved.



The thesis that the instruments supporting persons with disabilities functioning in the Polish financial law do not ensure full and effective aid to persons with disabilities was fully corroborated by the analysed source material.

Persons with disabilities are not always provided with access to public services, due to both numerous architectural and communication barriers. The process of social inclusion of persons with disabilities faces most limitations in the form of economic barriers. The available legal and financial instruments supporting persons with disabilities influence the improvement of the financial situation of this social group only partially. The limited effectiveness of the undertaken activities results mostly from the inadequate amount of financial resources allocated for implementing support. In turn, it leads to a considerably low level of cash benefits and their limited amount. Providing persons with disabilities with full participation in social life is implemented through an array of diverse instruments. Such a number of support mechanisms, with an insufficient level of implementation of informational tasks by entities granting the support, leads to chaos and makes accessing the available support instruments difficult for people who are interested in them. The effectiveness of undertaken activities is undermined by the lack of legal stability to a considerable extent. The high volatility of provisions regulating the mode and the premises for acquiring support requires constant access of persons with disabilities to information which, considering the limited accessibility of public services, is not always possible.

The analysis of granting rules of support instruments also allowed to conclude that the ambiguous content of legal solutions fosters arbitrary interpretation by entities granting the support instruments, owing to which the support is frequently illusory.

The unpredictability of decisions undermines the certainty of law and decreases citizens' trust in state and self-government authorities. The far-reaching freedom of public authorities in determining the content of legal norms resulting from the vague wording of provisions leads to numerous disputes. The necessity to claim due benefits at court may pose a grave barrier for persons with disabilities, especially considering the major limitation of accessibility of public services to these persons.

Moreover, the analysis of law enforcement acts shows that the overly rigorous formulation of the premises conditioning the provision of support also impedes the effectiveness of the functioning solutions. In turn, it indicates the necessity to change current solutions.

The necessity to fulfil unreasonable requirements discourages entities acting for the benefit of persons with disabilities in particular from pursuing the support forms addressed to them. It is clearly visible in the rules of granting benefits to entities acquiring services from employers employing persons with disabilities. The overly rigorous formulation of the criteria of acquiring support narrows down also the scope of applying the support instruments directly addressed to persons with disabilities. The main barrier within this scope is making the possibility to benefit from an array of support forms dependent on applicant's fulfilling of the income criterion set at a very low level. Moreover, the level of this criterion does not always take into account the necessity to incur additional costs by persons with disabilities.



## **5. Description of remaining scientific research achievements**

The list of published scientific works was included in Appendix no 4. In total, it involves 44 scientific publications, 34 of which were written after earning the doctoral degree. The scientific achievements include 2 monographs, 5 scientific articles published in domestic and foreign journals, 14 chapters of monographs by several authors, 1 co-editorship of monograph, and 11 textbook fragments.

The accumulated scientific achievements concentrate around the following thematic areas:

- 1) legal and financial situation of persons with disabilities;
- 2) simplified forms of taxation;
- 3) finances of territorial self-government units;
- 4) liability for violation of public finance discipline;
- 5) legal and financial aspects of public safety;
- 6) other

### **Re 1) legal and financial situation of persons with disabilities**

In the conducted research, I analysed the influence of tax law solutions on the process of social inclusion of persons with disabilities. The following article is devoted to these issues: *Rehabilitation relief as part of social inclusion*, Zeszyty Naukowe Uniwersytetu Przyrodniczo - Humanistycznego w Siedlcach Seria: Administracja i Zarządzanie (44) 2018, No 116 of 2018, pp. 78 - 85, in which I present the way the tax law influences the situation of persons with disabilities on the example of rehabilitation relief.

The issues of the connection between social policy and public financial activity were also addressed in the chapter of the following monograph: *European disability strategy on district level - case study* (in:) ed. S. Faliński, *Lokalny samorząd terytorialny w aspekcie międzynarodowym*, Siedlce 2018, pp. 169 - 198. The aim of the strategy is to increase the possibilities of persons with disabilities so that they can fully benefit from their rights and participate in the social and economic life. Despite the fact that the strategy is of non-binding character, it produces far-reaching effects, also within the legal and financial field. Its implementation entails the preparation of documents, valid throughout the following years, involving the scheduled activities as well as indicating their funding sources. In the study, apart from the analysis of the activities undertaken by the district, the basic advantages and disadvantages were indicated.

The legal and financial issues of the situation of persons with disabilities became the object of interest of foreign publishing houses, especially within the scope of possibilities of obtaining EU funds for the implementation of instruments supporting persons with disabilities. This issues were discussed in the following articles: *The Support of Persons with Disabilities from European Funds* (in:) *Indirect taxes as an element to provide social inclusion (experiences of the Republic of Poland)* (in:) Науковий вісник Херсонського державного університету. Серія «Юридичні науки», № 4 за 2018 рік, ISSN 2663-2799, pp. 115 - 118; as well as in the chapters of the following monograph: *The support of persons with disabilities from European funds* (in:) *Recenzovaný sborník příspěvků z mezinárodní vědecké konference*



*Právní ROZPRÁVY 2019 MEZINÁRODNÍ VĚDECKÁ KONFERENCE OBLASTI PRÁVA A PRÁVNÍCH VĚD – PRÁVNÍ ROZPRÁVY 2019 S PODTITULEM "PRÁVNÍ REALITA" ročník IX., 25. – 28. února 2019, Hradec Králové, Česká republika, ISBN 978-80-87952-28-3, pp. 177 - 188; Financial instruments conducive to the activation of disabled people (in:) Recenzovaný sborník příspěvků mezinárodní vědecké konference. 2018 MEZINÁRODNÍ MASARYKOVA KONFERENCE PRO DOKTORANDY A MLADÉ VĚDECKÉ PRACOVNÍKY, ročník IX, Hradec Králové, Česká republika, ISBN 978-80-87952-27-6, pp. 387 - 397.*

Considerations concerning tax reliefs addressed to persons with disabilities also allowed to formulate general conclusions on the drawbacks of the process of law application. These issues were discussed in the following articles: *Impact of the application of the law on the scope of individual rights - case study*, *Zeszyty Naukowe Uniwersytetu Przyrodniczo - Humanistycznego w Siedlcach* Seria: Administracja i Zarządzanie (43) 2018, No 116 of 2018, pp. 155 - 166 as well as in the chapter of the following monograph: *Rehabilitation relief in court jurisdiction* (in:) red. B. Kucia - Guściora, M. Münnich, A. Zdunek, R. Zieliński, *Stanowienie i stosowanie prawa podatkowego. Wpływ orzecznictwa na prawo podatkowe*, Lublin 2017, pp. 151 - 166. The studies concern the practical aspects of the rehabilitation relief present in the personal income tax. The right to benefit from the relief, in accordance with the provisions, is dependent only on the fulfilment of conditions defined in the act by the taxpayer. In this case, the role of tax authorities should be, therefore, reduced only to the verification of premises entitling to preferences that are possible to be objectively determined. The analysis of tax authorities' decisions and court rulings shows that in many cases - despite the wording of provisions - the decision of the authority is of not only discretionary, but also arbitrary character.

## **Re 2) simplified forms of taxation**

The monograph *Simplified forms of taxation* (Siedlce 2017) was written partially based on the research material gathered during the preparation of the doctoral thesis. While writing the monograph, it was necessary to consider the numerous legislative changes within the scope of simplified forms of personal income taxation that were not included in the content of the doctoral thesis. The monograph is devoted to the theoretical and practical aspects of the functioning of simplified taxation forms. In the monograph, I made an attempt to formulate the definition of the simplified taxation forms and conducted a detailed analysis of the legal solutions considered as simplified forms. The work also includes the assessment of the functioning legal solutions with an indication of both theoretical and practical doubts.

The notions connected with the attempt to formulate the definition of simplified taxation forms are also included in the chapter of the following monograph: *Simplified taxation forms – general issues* (in:) ed. A. Pomorska, P. Smoleń, J. Stelmasiak, A. Gorgol, *Prawo finansowe w warunkach członkostwa Polski w Unii Europejskiej*, Lublin 2011, pp. 441 – 451. The analysis includes considerations concerning the theoretically possible simplifications within the scope of particular technical elements of the tax.

While studying the issues connected with the simplified taxation forms, I also focused on tonnage tax, which - not being a simplified taxation form - fulfils the function of a simplified form. The elements of structure of tonnage tax - both in their theoretical and practical aspects - were the object of a detailed analysis included in the chapter of the following monograph: *The role of tonnage tax in the Polish tax system* (in:) red. D. Strus, A. Duk –



Majewska, *Administracja. Samorząd. Prawo*, Warszawa – Siedlce 2014, pp. 187 – 196 as well as *The place of tonnage tax in the Polish tax system* (in:) ed. M. Duda, M. Münnich, A. Zdunek, *Stanowienie i stosowanie prawa podatkowego – wpływ prawa wspólnotowego na polskie prawo podatkowe*, Lublin 2011, pp. 255 – 273, in the article: *Changes in tonnage tax*, *Przegląd Prawa Publicznego*, March 2015, no 3, pp. 74 – 84 as well as the fragments of the following two textbooks: *Tonnage tax* (in:) ed. W. Wójtowicz, *Zarys finansów publicznych i prawa finansowego*, Warszawa 2017, pp. 312 – 316; *Tonnage tax* (in:) ed. W. Wójtowicz, *Zarys finansów publicznych i prawa finansowego*, Warszawa 2014, pp. 257 – 260. On the example of tonnage tax, the drawbacks of the legislative process are clearly visible. It was the object of considerations included in the chapter of the following monograph: *The weakness of the legislative process on the example of selected taxes* (in:) ed. B. Kucia - Guściora, M. Münnich, A. Zdunek, R. Zieliński, *Stanowienie i stosowanie prawa podatkowego – ocena i kierunki zmian*, Lublin 2016, pp. 113 – 130. In the analysis, I criticised not only the content of introduced solutions, but also the course of establishing and implementing them on the example of Tonnage Tax Act and Special Hydrocarbon Tax Act.

The fragments of the following textbooks were devoted to the characteristics of the technical elements of constant amount tax: *The tax card* (w:) red. W. Wójtowicz, *Zarys finansów publicznych i prawa finansowego*, Warszawa 2017, pp. 341 – 346; *The tax card* (in:) ed. W. Wójtowicz, *Zarys finansów publicznych i prawa finansowego*, Warszawa 2014, pp. 283 – 287.

The chapter of the following monograph is partially connected with the issues of simplified taxation forms: *The influence of Poland's accession to the European Union on the rules of granting tax payment reliefs to entrepreneurs – selected issues* (in:) ed. P. Smoleń, *Selected issues in taxation and tax authorities in Central Europe*, Lublin 2016, pp. 193 - 199, in which I present the influence of Poland's accession to the European Union on the technical elements of personal income tax and its simplified forms. The considerations concern solutions addressed only to natural persons pursuing economic activity. Based on the conducted analysis of the binding provisions, it is possible to notice that the introduced changes had the aim, first and foremost, of eliminating solutions that discriminate natural persons residing in other Member States of the EU than Poland.

The chapter of the following monograph: *Taxation of sale conducted by a farmer engaged in agricultural activity - current state and perspectives for changes* (in:) ed. M. Burzec, P. Smoleń, *Essential problems with taxation of agriculture*, Lublin 2017, pp. 37-50 is also partially connected with the issues of simplified taxation forms. The study involves the analysis of the binding rules of taxation of the sale of processed agricultural products by farmers and the proposed changes within this scope.

### **Re 3) finances of territorial self-government units**

My research activity was also focused on the finances of territorial self-government units. The issues concerning the accumulation of income by territorial self-government units was addressed in the chapter of the following monograph: *Fee of having dogs as income of the commune - selected issues* (in:) ed. P. Chojnacki, S. Fundowicz, P. Możyłowski, T. Śmietanka, *Podatki i opłaty w samorządzie terytorialnym. Aspekty prawne i finansowe - wybrane zagadnienia*, Radom 2017, pp. 51 - 64. The analysis of elements of fee for having a dog allowed to formulate a few conclusions. Firstly, the obligation arising from having a dog



should be called a tax. Secondly, the act should indicate the necessary elements of the municipality council resolution introducing the obligation in a more detailed way. Thirdly, the scope of municipality's rights should be broadened as far as introducing exemptions and reliefs on the fee for having a dog is concerned. Fourthly, it seems advisable to include legal persons, in addition to natural persons, and organisational units lacking legal personality in the application of this fee. Fifthly, the catalogue of exemptions indicated in the act requires clarification.

In the fragments of the following textbooks: *Tax on conveyance* (in:) ed. W. Wójtowicz, *Zarys finansów publicznych i prawa finansowego*, Warszawa 2017, pp. 353 – 355 and *Tax on conveyance* (in:) ed. W. Wójtowicz, *Zarys finansów publicznych i prawa finansowego*, Warszawa 2014, pp. 293 – 294, I presented the characteristics of the technical elements of another self-government levy - motor vehicles tax.

#### **Re 4) liability for violation of public finance discipline**

Conducting public financial policy should take place in accordance with the rules laid down in the binding law provisions. Their violation leads to consequences defined by law. These issues were the object of analysis in the chapter of the following monograph: *Responsibility for violation of public finance discipline in local government units - selected issues* (in:) ed. S. Faliński, J. P. Gieorgica, *Geneza, kształt i przemiany samorządu terytorialnego w Polsce po 1990 roku*, Wrocław 2017, pp. 77 - 86. The analysis presents the activity of public finance auditors in proceedings examined by the regional commissions adjudicating at regional accounting chambers in the years 2006 - 2015. The analysis of the activity of public finance auditors in proceedings examined by the regional commissions adjudicating at regional accounting chambers allows to propose two crucial conclusions. Firstly, the number of notifications addressed to auditors demonstrates their vital role in controlling the observance of public finance discipline at self-government level. Secondly, the analysed data shows that more than half of the accused gets away with impunity, be it as a result of acquittal, penalty waiver, or discontinuation of proceedings. This raises serious doubts in the effectiveness of auditors' activity undertaken as part of serving as a prosecutor in the proceedings for the violation of public finance discipline, especially that, as a rule, auditors do not challenge the decisions of regional commissions adjudicating at regional accounting chambers. Despite the fact that only around 30% of the accused, in whose case the auditors served as prosecutors, were penalised.

The fragments of the following textbooks are devoted to the general characteristics of the responsibility for the violation of public finance discipline: *Violation of public finance discipline* (in:) W. Wójtowicz (ed.) *Zarys finansów publicznych i prawa finansowego*, Warszawa 2014, pp. 397 - 401; *Violation of public finance discipline* (in:) W. Wójtowicz (ed.) *Zarys finansów publicznych i prawa finansowego*, Warszawa 2017, p. 497.

#### **Re 5) legal and financial aspects of public safety**

One of the directions of conducted research was the issues of legal and financial aspects of public safety as well. In the chapter of the following monograph: *Taxation of clergy in the face of the public security* (in:) ed. J. Nikołajew, P. Sobczyk, K. Walczuk, *Wolność sumienia i religii a bezpieczeństwo i porządek publiczny*, Siedlce 2017, pp. 165-174, I pointed out the



influence of selected solutions of the tax law on public safety. The analysis conducted in the chapter resulted in two basic issues. Firstly, both the clergy and religious communities, with which the clergy are affiliated, are largely exempt from the obligation of documenting the obtained income and expenditure. The lack of clarity within the scope of financial issues becomes not only an element frequently raising an unnecessary discussion on the financing sources and assets of particular churches and religious associations. The lack of documentation of the obtained income and incurred expenditure may simplify the use of preferences intended for religious communities for the purpose of pursuing activities negatively affecting public safety and order. Secondly, benefiting from these preferences requires fulfilling underspecified premises. Imprecise provisions broaden the circle of potential taxpayers to persons that were not the original addressees of the preferences. The monograph by several authors, of which I am a co-editor, is devoted to the issues of public safety: ed. M. Cisek, K. Wojewoda - Buraczyńska, K. Pachnik, *Protection and security of personal data and classified information*, Bydgoszcz 2018.

### Re 6) other

My research also concerned the new tax law solutions. These were described in the chapters of the following monograph: *Retail tax as a new institution of Polish tax law* (in:) ed. B. Kucia - Guściora, M. Münnich, A. Zdunek, R. Zieliński, *Stanowienie i stosowanie prawa podatkowego. Taxation of economic activity*, Lublin 2018, pp. 165 - 178; and featured in the fragment of the textbook: *Retail tax* (in:) ed. W. Wójtowicz, *Zarys finansów publicznych i prawa finansowego*, Warszawa 2017, pp. 284 - 287. Apart from presenting the characteristics of the technical elements of the new tax, the studies also indicate the vital drawbacks of the adopted legal solutions which, in practice, may lead to numerous doubts in interpretation.

The conducted scientific research also involved public banking law. The chapters of the following textbooks were devoted to these issues: *Basics of public banking law* (in:) ed. W. Wójtowicz, *Zarys finansów publicznych i prawa finansowego*, Warszawa 2014, pp. 347 – 365; *Basics of public banking law* (in:) ed. W. Wójtowicz, *Zarys finansów publicznych i prawa finansowego*, Warszawa 2017, pp. 437 – 460.

Financial law shows numerous connections with other branches of the law. The chapter of the following monograph was devoted to these issues: *Tax sanctions and penalties - a case study* (in:) ed. M. Cisek, Ł. Świącicki, *Przestępstwo i kara w myśli politycznej, prawnej i ekonomicznej*, Warszawa 2018, pp. 209 - 224. In this chapter, I indicated numerous doubts concerning the scope of the tax imposed on income from undisclosed sources not justified by the revealed sources.

The following chapter accepted for publication is devoted to the governance methods within the scope of implementing the policy of social inclusion of persons with disabilities at the level of territorial self-government units: *Social policy and public management in local governance: selected issues* (in:) Polish Political Science Yearbook.

I also disseminate the results of conducted research through active participation in domestic and foreign conferences and scientific seminars. After earning the doctoral degree, I



participated in 25 scientific conferences and 18 scientific seminars. Their detailed list, along with the titles of presentations, is included in Appendix no 5.

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