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Nicolaus Copernicus University in Toruń

## **TELSP - Toruń Economic and Legal Summer Program**

**2024**

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**Project title**

**'Do taxes have to be ethical?  
(Ethical principles as an argument in the  
interpretation of tax law)'**



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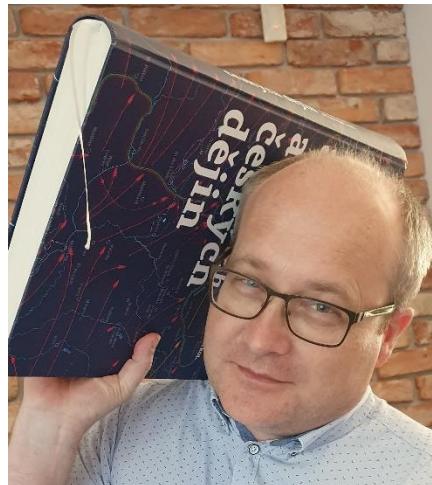
# Toruń (Poland) 2024

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## Project authors

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Name	<a href="#">Wojciech Morawski, PhD, Prof. at NCU</a>
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[Martyna Wilmanowicz-Słupczewska, PhD](#)



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## Organisational unit

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NICOLAUS COPERNICUS  
UNIVERSITY  
IN TORUŃ  
Faculty of Law and Administration

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## Brief description of the project

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<b>Project title</b>	'Do taxes have to be ethical? (Ethical principles as an argument in the interpretation of tax law)'
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<b>Research objectives</b>	To seek an answer to the question of the validity and advisability of using ethical arguments in the process of interpreting tax law.
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<b>Research tasks</b>	Three problems will be considered: <ol style="list-style-type: none"><li>1. whether, in cases of ambiguity in the law, ethical arguments can be a relevant directive of interpretation,</li><li>2. whether ethical principles can be a basis for rejecting the results of the linguistic interpretation of a legal text.</li><li>3. can ethical principles be invoked only by the taxpayer or also by the tax authority?</li></ol>
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The planned outcome of the work will be the preparation of a scientific article on a fragment of the project theme.

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<b>Project deadline</b>	19 August 2024 - 15 September 2024
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<b>Information on the scientific discipline within which the project will be carried out</b>	Legal sciences
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#### **Information on the scientific achievements of the authors of the project**

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**Wojciech Morawski, Ph.D., Prof. at NCU - Head of the Department of Public Finance Law at the Nicolaus Copernicus University in Toruń, Chairman of the Council for the Discipline of Legal Sciences at the Nicolaus Copernicus University, also lectured at the Charles University in Prague and the Masaryk University in Brno, member of the State Examination Commission for Tax Advisers and of the editorial boards of *Przegląd Podatkowy* and *Budget Law of the State and Local Government*. He specialises in issues of tax law and customs law. Author of more than 400 scientific publications in Polish, Czech and English as well as national reports for congresses of the EATLP (European Association of Tax Law Professors), IFA (International Fiscal Association).**

**Highlights of recent publications:**

1. Czudek Damian, Kubíček Jan, Morawski Wojciech [et al.], Sugar-dating (sponsoring): income tax consequences of sexual relations in Polish and Czech law, *Prawo i Więz*, 2023, vol. 12, no. 3, pp. 637-662. DOI:10.36128/PRIW.VI46.558;
  2. Morawski Wojciech, Boháč Radim, In dubio pro tributario/In dubio mitius as a rule of reasoning in tax law interpretation, *Intertax*, 2023, vol. 51, no. 6-7, pp. 506-518. DOI:10.54648/taxi2023041;
  3. Löhnig Martin, Morawski Wojciech, Moszyńska Anna (eds.): Fair taxes or budget revenues at any price? Polish tax law in the post-BEPS era, *Legal Area Studies*, No. 4, 2022, Wien, Vandenhoeck & Ruprecht Verlag, Böhlau Verlag, 340 p., ISBN 978-3-205-21527-1. DOI:10.7767/9783205215295
  4. Morawski Wojciech, How to survive with half a million advance tax rulings: the Polish experience, *European Taxation*, 2023, vol. 63, no. 4, pp. 133-146;
  5. Morawski Wojciech, Brzeziński Bogumił, Informal information released by Polish tax authorities on the application and interpretation of tax law: quasi-tax ruling or irrelevant piece of paper? *European Taxation*, 2023, vol. 63, no. 7, pp. 307-310;
  6. Utrudnienia uzyskania interpretacji indywidualnej w związku z przepisami o wymianie informacji podatkowych – gdy cierpimy za cudze grzechy (Difficulties in obtaining an individual interpretation in connection with the tax information exchange provisions: when we suffer for someone else's sins), Morawski Wojciech, *Europejski Przegląd Sądowy*, 2023, no.5 (212), pp. 28-351;
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  8. Wspólnotowy Kodeks Celny. Komentarz (Community Customs Code. Commentary) (ed. W. Morawski) M. Krzewiński, K. Lasiński-Sulecki, R. Mateńka, A. Milczarczyk, W. Morawski, R. Rosiak, T. Rudyk, C. Sowiński, M. Śpiewak, Wolters Kluwer Polska Warsaw 2007, ISBN 978-83-7526-234-6, pp. 1154;
  9. Interpretacje prawa podatkowego i celnego - stabilność i zmiana (Interpretations of tax and customs law - stability and change), Wolters Kluwer Polska Warsaw 2012, ISBN 978-83-264-0733-8, pp. 493;
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10. Separation of Powers in Tax Law. EATLP International Tax Law Series - Volume 7 (Editor: Ana Paula Dourado, Amsterdam 2010 pp. 283 ISBN: 978-90-812819-3-5 (Co-author);
  11. Význam oficiálního výkladu daňového práva pro uzavírání smluv občanského práva - Polská zkušenost in: ACTA UNIVERSITATIS BRUNENSIS, IURIDICA No 477, DNY PRÁVA 2013 - DAYS OF LAW 2013 Část IX. Interakce soukromého a finančního práva (Eds.: Petr Mrkývka, Dana Šramková, Jiří Valdhans), Masarykova univerzita, Brno 2014 ISBN 978-80-210-6816-2, pp. 313 - 318;
  12. Lasiński-Sulecki Krzysztof, Morawski Wojciech, Failure to demand payment of interest and its transfer pricing implications, International Transfer Pricing Journal, 2015, Vol. 22 no. 4, pp. 263-266;
  13. Má polský zákonodárce rád rodinu? (několik poznámek na pozadí polského zákona o dani z příjmů fyzických osob), ACTA UNIVERSITATIS BRUNENSIS, IURIDICA vol. 583 Část II. Rekodifikace daní z příjmů (90 let od Englišovy daňové reform) Eds.: Petr Mrkývka, Damian Czudek, Jiří Valdhans, Masarykova univerzita, Brno 2017.

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**Highlights of recent publications:**

1. Brzeziński, Bogumił, Wilmanowicz-Słupczewska Martyna, Przepisy dotyczące problematyki opodatkowania w konstytucjach państw członkowskich Unii Europejskiej (Provisions on taxation issues in the constitutions of the European Union Member States), Studia Iuridica 1/2023, pp. 9–26. <https://doi.org/10.31338/2544-3135.si.2022-94.1>;
2. Czudek Damian, Kubíček Jan, Morawski Wojciech, Wilmanowicz-Słupczewska Martyna, Sugar-dating (sponsoring): income tax consequences of sexual relations in Polish and Czech law, Prawo i Więź, 2023, vol. 12, no. 3, pp. 637-662. DOI:10.36128/PRIW.VI46.558;
3. Wantoch-Rekowski Jacek, Wilmanowicz-Słupczewska Martyna, Evolution of the internal structure of the Social Insurance Fund. Acta Iuris Stetinensis (Roczniki Prawnicze) 43/2023, pp. 145–158. <https://doi.org/10.18276/ais.2023.43-08>;
4. Wilmanowicz-Słupczewska Martyna, Serowaniec Maciej, Wantoch-Rekowski Jacek, Central Banks of the Visegrad Group States in the Light of Constitutional Regulations. Accounting Economics and Law-A Convivium, 13/2023, pp. 243–286. <https://doi.org/10.1515/ael-2019-0078>;
5. Brzezicki Tomasz, Wilmanowicz-Słupczewska Martyna, Administrative fines as public tributes in constitutional terms (eds) Löhnig Martin, Serowaniec Maciej, Wantoch-Rekowski Jacek, Moszyńska Anna, Poland in good constitution?

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- Contemporary issues of constitutional law in Poland in the European context (T. 5, pp. 177–191). Böhlau Verlag 2023;
6. Wantoch-Rekowski Jacek, Wilmanowicz-Słupczewska Martyna, Constitutional right to social security (eds) Löhnig Martin, Serowaniec Maciej, Wantoch-Rekowski Jacek, Moszyńska Anna, Poland in good constitution? Contemporary issues of constitutional law in Poland in the European context (T. 5, pp. 69–84). Böhlau Verlag 2023;
7. Wantoch-Rekowski Jacek, Wilmanowicz-Słupczewska Martyna, The tax system in Poland (eds) Löhnig Martin, Morawski Wojciech, Moszyńska Anna, Fair taxes or budget revenues at any price? Polish tax law in the post-BEPS era (no. 4; pp. 11–30) Böhlau Verlag, 2022. <https://doi.org/10.7767/9783205215295.11>;
8. Wantoch-Rekowski Jacek, Wilmanowicz-Słupczewska Martyna, From coal to renewable energy – financial implications for municipalities in Poland. Journal of Modern Science, 47/2021, pp. 455–473. <https://doi.org/10.13166/jms/143240>;
9. Wantoch-Rekowski Jacek, Cilak Małgorzata, Brzezicki Tomasz, Serowaniec Maciej, Wilmanowicz-Słupczewska Martyna, Public finance sector entities in Poland. Towarzystwo Naukowe Organizacji i Kierownictwa. Dom Organizatora, Toruń 2021;
10. Wilmanowicz-Słupczewska Martyna, Wantoch-Rekowski Jacek, Serowaniec Maciej, Morawski Wojciech, Public finance and taxation in the Constitution of the Republic of Poland (T. 2). Wydawnictwo Naukowe Uniwersytetu Mikołaja Kopernika, 2021;
11. Wantoch-Rekowski Jacek, Wilmanowicz Martyna, Polish tax system overview. Prawo Budżetowe Państwa i Samorządu, 7/2019, pp. 9–27. <https://doi.org/10.12775/PBPS.2019.023>;
12. Doria Maria Jelda, Wilmanowicz Martyna, The right to trial within a reasonable time in the Italian Republic and the Republic of Poland: selected facets. W M. Serowaniec, M. Dorochowicz, & J. Zemła (Red.), Constitutions of modern states, eds Maciej Serowaniec, Marcin Dorochowicz, Jakub Zemła, pp. 37–60;
13. Brzeziński Bogumił, Wilmanowicz Martyna, Glosa do wyroku Wojewódzkiego Sądu Administracyjnego w Gdańsku z 17 lutego 2015 r. (I SA/Gd 1494/14) - wznowienie postępowania a inne środki prawne (Commentary to the judgment of the Wojewódzki Sąd Administracyjny w Gdańsku of 17 February 2015., I SA/Gd 1494/14 - resumption of proceedings vs. other legal remedies), Przegląd Orzecznictwa Podatkowego , 27/2018, pp. 24–28.

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