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TELSP - Toruń Economic and Legal Summer Program 2024

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Project title

‘Taxation in space - selected issues’



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Toruń (Poland) 2024

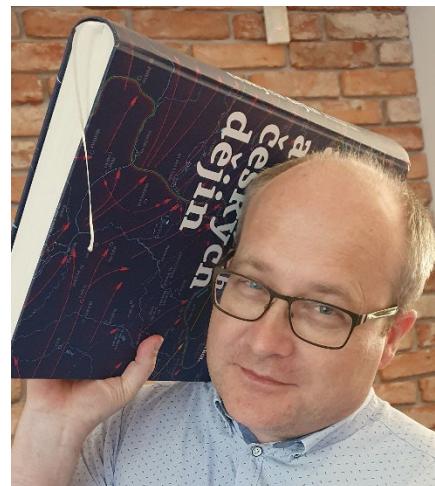
Project authors

Name

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Organisational unit



NICOLAUS COPERNICUS
UNIVERSITY
IN TORUŃ

Faculty of Law and Administration

Brief description of the project

Project title	'Taxation in space – selected issues'
Research objectives	<ol style="list-style-type: none">1. To assess, the degree of adaptation of the national tax system to the development of space technology and human presence in space.2. To identify necessary changes in tax law to adapt to the needs of the development of space technology and human presence in space.
Research tasks	<ol style="list-style-type: none">1. Can the current legal regulations (not only tax regulations) in force in Poland and in the country of the student-participant be easily applied to human activity in space? (introductory questions)2. Do the national income tax regulations (especially regarding tax residency) in Poland and the country of the student-participant in the programme take into account the specificity of human presence stay in space?3. Are we in space beyond the authority of the tax authorities? - The involvement of the astronaut in tax proceedings.4. Where should profits made in space be taxed?
	<p>The planned outcome of the work will be the preparation of a scientific article on a fragment of the project theme.</p>
Project deadline	19 August 2024 - 15 September 2024
Information on the scientific discipline within which the project will be carried out	Legal sciences

Information on the scientific achievements of the authors of the project

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, Kubiček 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;
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 7. Morawski Wojciech, Kaążny Adam, The taxation of energy-sector assets: Polish tax legislation on the eve of energy transformation, *SpringerBriefs in Energy*, 2022, Cham, Springer, 109 p., ISBN 978-3-031-15672-4. DOI:10.1007/978-3-031-15673-1;
 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;
 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 oficiálного 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
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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 reformy) Eds.: Petr Mrkývka, Damian Czudek, Jiří Valdhans, Masarykova univerzita, Brno 2017.

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Mariusz T. Kłoda, MA - assistant lecturer at the Department of Commercial Law, Maritime Law and Civil Procedure at the Nicolaus Copernicus University in Toruń (NCU); MA in law, MA in administration, a graduate of the Postgraduate Studies in Banking Law and Banking (NCU) and the Leszek Balcerowicz School; NCU representative on the Technical Committee No. 333 for Blockchain and Distributed Ledger Technologies (Polish Committee for Standardization), Faculty of Law and Administration (NCU) representative on the ministerial working group on drafting act on space activities; Council Chairman of the Ad Astra. Center for Space Policy and Law foundation, Supervisory Board member of the Polish Space Professionals Association (PSPA); Scientific Council member of the 'DroneTech World Meetings' and the 'Ad Astra. Consilience Space Conference', Programme Council member of the 'Near Space Conference'; member of the Polish Society of Amateur Astronomers; founder and editor of the 'Prawo i Kosmos - Prawo Kosmiczne (Law and Outer Space - Space Law)' blog. He specialises in issues of civil law, commercial law, space law and new technologies law.

Highlights of recent publications:

1. Misztal Andrzej, Kłoda Mariusz Tomasz, Aktualne prace Komitetu ONZ ds. Pokojowego Wykorzystania Przestrzeni Kosmicznej nad materią tak zwanego górnictwa kosmicznego (The current work of the COPUOS on the subject of space mining), Program badań nad astropolityką i prawem kosmicznym 2023, no. 10, pp. 1-5;

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4. Kłoda Mariusz Tomasz, Malinowska Katarzyna, Malinowski Bartosz, Polkowska Małgorzata, Polskie prawo kosmiczne – wyzwania i kompromisy (Polish space law – challenges and trade-offs), Przegląd Sejmowy 2022, no. 3, pp. 95-119;

5. Kłoda Mariusz Tomasz, Japońska ustawa o górnictwie kosmicznym. Przegląd regulacji (Japan's act on the promotion of business activities for the exploration and development of space resources. Regulatory overview), Ad Astra. Program badań nad astropolityką i prawem kosmicznym 2022, no. 5, pp. 23-24;

6. Malinowska Katarzyna, Kłoda Mariusz Tomasz, Malinowski Bartosz, Hopej Kaja, Szlachetko Jakub Henryk, Polkowska Małgorzata, Zielona Księga Polskiego Prawa Kosmicznego Rozdział 2. Definicje w obcym prawie kosmicznym (analiza porównawcza) i propozycje rozwiązań dla polskiego prawa kosmicznego (Green Book of the Polish Space Law Chapter 2. Definitions in foreign space law (comparative analysis) and proposed solutions for the Polish space law, Ad Astra. Program badań nad astropolityką i prawem kosmicznym 2022, no. 4, pp. 46-60;
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8. Noga Tomasz, Kłoda Mariusz Tomasz, Ocena realizacji wskaźników Polskiej Strategii Kosmicznej (Evaluation of the implementation of the indicators of the Polish Space Strategy), Ad Astra. Program badań nad astropolityką i prawem kosmicznym 2022, no. 4, pp. 61-72;
9. Malinowska Katarzyna, Polkowska Małgorzata, Szlachetko Jakub Henryk, Hopej Kaja, Kłoda Mariusz Tomasz, Malinowski Bartosz, Zielona Księga Polskiego Prawa Kosmicznego Rozdział I. Przedmiot regulacji ustawowej (Green Book of the Polish Space Law Chapter I. Subject of statutory regulation, Ad Astra. Program badań nad astropolityką i prawem kosmicznym 2022, no. 3, pp. 1-10;
10. Kłoda Mariusz Tomasz, Malinowska Katarzyna, Malinowski Bartosz, Polkowska Małgorzata, Regulacja górnictwa kosmicznego w polskiej ustawie o działalności kosmicznej (Regulation of space mining in the Polish act on space activities), Studia Iuridica 2021, vol. 88, p. 171-186;
11. Hopej Kaja, Kłoda Mariusz Tomasz, Malinowska Katarzyna, Malinowski Bartosz, Polkowska Małgorzata, Ankieta dla profesjonalistów i przedsiębiorców polskiego sektora kosmicznego w sprawie zakresu regulacji i rozwiązań ustawy o działalności kosmicznej oraz jej wyniki (Survey for professionals and entrepreneurs of the Polish space sector on the scope of regulations and solutions of the Polish act on space activities and its results), Ad Astra. Program badań nad astropolityką i prawem kosmicznym 2021, no. 1, pp. 28-60;
12. Zacharzewski Konrad, Kłoda Mariusz Tomasz, Przegląd zastosowania technologii blockchain w wymiarze sprawiedliwości w wybranych państwach (Review of use of blockchain technology in justice in selected countries), Warszawa 2019;
13. Kłoda Mariusz Tomasz, Glosa do postanowienia Sądu Okręgowego w Gdańsku z 2 marca 2018 r., VII Pz 11/18 [reprezentacja Polskiej Agencji Kosmicznej po odwołaniu jej Prezesa] (Commentary on District Court in Gdańsk order of March 2, 2018, VII Pz 11/18 [representation of the Polish Space Agency after dismissal of its President], Palestra 2018, no. 12, pp. 74-76.

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Martyna Wilmanowicz-Słupczewska, PhD - attorney-at-law, doctor of legal sciences, assistant in the Department of Public Finance Law at the Faculty of Law and Administration of the Nicolaus Copernicus University in Toruń. Author of publications on tax law, public finance law and social insurance law in Polish and English.

Highlights of recent publications:

- I. 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 Więz*, 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>;
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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? Contemporary issues of constitutional law in Poland in the European context (T. 5, pp. 177–191). Böhlau Verlag 2023;
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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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Project title

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



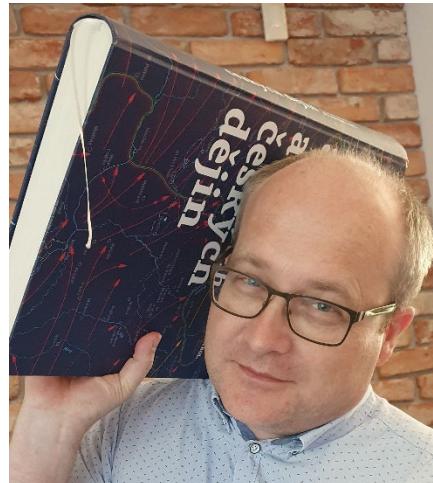
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Toruń (Poland) 2024

Project authors

Name

[Wojciech Morawski, PhD, Prof. at NCU](#)



[Martyna Wilmanowicz-Słupczewska, PhD](#)



Organisational unit



NICOLAUS COPERNICUS
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Faculty of Law and Administration

Brief description of the project

Project title

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

Research objectives	To seek an answer to the question of the validity and advisability of using ethical arguments in the process of interpreting tax law.
Research tasks	<p>Three problems will be considered:</p> <ol style="list-style-type: none"> 1. whether, in cases of ambiguity in the law, ethical arguments can be a relevant directive of interpretation, 2. whether ethical principles can be a basis for rejecting the results of the linguistic interpretation of a legal text. 3. can ethical principles be invoked only by the taxpayer or also by the tax authority? <p>The planned outcome of the work will be the preparation of a scientific article on a fragment of the project theme.</p>
Project deadline	19 August 2024 - 15 September 2024
Information on the scientific discipline within which the project will be carried out	Legal sciences
Information on the scientific achievements of the authors of the project	
<p>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).</p>	
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