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## **Tax optimization in the light of economic analysis of tax law in Poland**

*Doctoral dissertation written under the scientific supervision of prof. dr hab. Ewelina Nojszewska (Agata Sielska, PhD - assistant supervisor).*

### **Abstract**

Taxes constitute a very important part of the economy and public finances of each country. In addition to being a source of budget revenue, they determine the behaviour of entities on the market, shaping the economic reality. For this reason, the impact of taxes on the economic development of the country cannot be underestimated.

The main purpose of the doctoral dissertation was to identify the potential economic effects of the manner and scope of Poland's anti-optimization tax policy. An attempt has been made to show that excessive fiscalism and lack of understanding of the motives of enterprises' actions can lead to many negative effects from the economic point of view. The number of scientific events organized in recent years regarding the fight against tax optimization proves the importance and timeliness of the research problem. The first utilitarian goal of the dissertation was to indicate recommendations for the Polish legislator and for the authorities applying tax law regarding changes in the conduct of tax policy. The second utilitarian goal was to draw attention to the importance of the achievements of the economic analysis of law in the process of assessing the economic effects of changes introduced in Polish tax law. The following main hypothesis was verified in the doctoral dissertation: "Poland's anti-optimization tax policy, which does not take into account the achievements of economic sciences, may have a negative impact on Poland's competitiveness and economic development."

#### Chapter I

Taking into account the topic and objectives of the dissertation, the first chapter is about various approaches to the term tax optimization. First, the achievements of the theory of optimal taxation and its importance in the creation of tax systems are described. Next, various approaches to defining tax optimization are described. The activities of international authorities related to the fight against tax optimization and unfair tax competition between countries were also presented.

#### Chapter II

The next chapter contains a description of the main instruments introduced in the Polish tax law, which are aimed at counteracting tax avoidance. In addition, discrepancies between tax law and the economic understanding of concepts and motives related to the tax optimization have been shown. Using the formal-dogmatic method, desk research and the case study, the auxiliary hypothesis I was positively verified.

### Chapter III

The aim of the third chapter was to verify the auxiliary hypothesis II using the method of desk research and the individual in-depth interview (IDI). The first part is an introduction to the economic analysis of law. The next section describes the process of making changes to the tax law with the use of regulatory impact assessment (RIA).

### Chapter IV

In the fourth chapter, which aim was to verify the auxiliary hypothesis III, a statistical analysis of the collected empirical material was made. The analysis was carried out based on the extended form of the gravity model. Firstly, an attempt was made to review and systematize definitions of economic development and its factors. The importance of the tax stimulus function was explained in the context of specific solutions introduced in the tax law. Special attention was focused on FDI. Impact of forward-looking EATR on the FDI attraction force was checked, using the econometric model.

### Chapter V

The fifth chapter analyzes the potential economic effects of Poland's anti-optimization tax policy. Implications for theory and implications for practice were presented. The chapter ends with a summary of directions for future research.

### Conclusion

The results of the conducted research showed that, contrary to the view presented by the Polish legislator, tax authorities and administrative courts, from the point of view of the achievements of economic sciences, tax optimization is a rational, economically justified way of doing business by enterprises. The analysis of the tax law-making process in Poland showed that the tools of economic analysis of law are used when introducing changes, but to a limited extent and in the context of justification for the introduction of further sanctions, and not for a reliable assessment of potential economic effects. The tax system shapes the effective tax burden and has a significant impact on the scale of attracting foreign capital, thus influencing the competitiveness and economic development of Poland.