

Tax law is generally estimated to be complicated – it is a fact. The fact is also that its volume expressed by the number of rules still increases, which suggests that it becomes more and more complicated. Naturally, the entity expects state's aid while moving in this vastness of rules. In its best interests the state will try to help taxpayers in meeting their tax obligations, among others by giving information concerning the rights and responsibilities of individuals.

This results in creating a variety of official tax law interpretations. They may be - very common in Poland - the official individual interpretations of tax law issued on the basis of Tax Ordinance (articles 14b-14s) or general interpretations issued on the basis of Tax Ordinance (art. 14a). The Excise Tax Law provides for the possibility of issuing binding information concerning excise. In interpreting agreements on avoidance of double taxation, it is natural to use the OECD Commentary.

The importance of acts included in the so-called the European Union soft law systematically grows. It is significant that in EU law the boundary between the typical normative acts of a binding nature and the acts of interpretation is quite fluid, which is caused among other things by the fact that the same article 288 of the Treaty on the Functioning of the EU enumerates both regulations and directives (which are binding) and the decisions, recommendations and opinions (which are not binding). Similarly, in customs law (the duty is in fact a specific form of the tax) binding tariff information, notes and opinions issued by the European Commission and the World Customs Organization are commonly used. Such an activity of the state and other entities is usually evaluated positively.

The number of acts of interpretation and their practical importance, however, forces to ask fundamental questions about whether a violation of basic standards under the Polish Constitution occurs or not. The legislator may, in fact, lose influence on the legal system, which is a violation of the principle of the statutory imposing taxes. Possibility of relying on a favorable interpretation of the tax law undermines the principle of legality of acting by public authorities. Obtaining a favorable individual interpretation of tax law creates a safe situation to its holders. However, the tax authority may accept less favorable interpretation in towards their competitor. As a result, the holder of interpretation obtains a better competitive position. This raises the fear the principle of equality has been infringed. The tax law interpretation systems, as well as the customs ones, are so expanded that it becomes necessary to develop mechanisms to resolve conflicts between various them. In fact, the system of interpretation gets similar to the system of normative acts. It is therefore necessary to reflect whether or not there has been an excessive expansion of the system of various tax law interpretations. What solutions should be adopted to avoid the situation in which the system of legislation would be replaced by the interpretation system? What steps should be taken in order not to create even more extensive and complex system of various tax law interpretations joining (and partly replacing) a complex, comprehensive legal system?