Despite the continued development of tax legislation, legal loopholes remain. This is all the more dangerous because it concerns an exceptional area where taxpayers' rights are constantly competing with the fiscal interests of the state. This constant conflict of interest is linked to the fact that the number of measures allowed to close loopholes in tax law is very limited. One of the methods of closing loopholes is analogy reasoning, which has not been sufficiently analysed by Polish doctrine.

Nowadays, in society as well as among lawyers, and there is a misconception about the general prohibition to use the reasoning per analogy in tax law. Many unjustified myths have emerged around this thesis and need to be verified. The preliminary results of the research already confirm that it is possible to identify at least several dozen situations in which it is acceptable to use the reasoning per analogy.

Consequently, by seeing the legal system as a tool to ensure security and justice that is designed to favour individuals and not as a system of prohibitions and injunctions abstracted from reality, the analogy is one of a method of reasoning that is closest to human nature and that is currently wrongly considered unacceptable. It is often pointed out that if man had not used analogy, civilization would not have gone beyond the Stone Age. All human ways of reasoning derive or are analogous in nature. As a result of an erroneous perception and a peculiar petition of at least the outdated general prohibition of reasoning by analogy, taxpayers have been deprived of the possibility of invoking the method of reasoning that is closest to human nature.

Therefore, it is necessary to reflect on the possibility of applying reasoning per analogy to the resolution of tax doubts, which are not lacking and whose number, in view of the constant development and complications of the tax law system, will continue to grow. It should be defined whether this method is not only accurate and practical, but also to what extent and why it is acceptable.

The fundamental aim of the research would be an attempt to verify this a priori stereotype of the general prohibition of the use of reasoning per analogy and to define the areas in which the reasoning per analogy can be used in tax law. This objective will be achieved by analysing basic legal acts in the field of tax law, taking into account the provisions referred to within the framework of analogy. The next step will be to analyze the doctrine of tax law and describe the current position on the admissibility of applying the analogy in tax law, both domestic and foreign. As a consequence, it is also necessary to analyse the administrative court judicature included in the Central Database of Administrative Jurisdiction in the period from 1 January 1999 to 31 December 2020, in which the courts referred to the notion of reasoning per analogy.

The resulting image of Polish practice will be compared with foreign models of applying reasoning by analogy, which have been described in more detail in foreign doctrine.

As a result, a number of relevant de lege ferenda postulates will also be formulated to the legislator concerning the need to normalize situations in which, due to underregulation of the law, it was necessary to refer to the reasoning per analogy. This will contribute to an increase in the degree of legal certainty and the adoption of provisions for which there is a real need.