

## **Interpretation of tax law in the context of passing time**

### **The aim of the project**

The aim of the project is to investigate the significance of the passage of time, and thus the change of the circumstances in which the interpretation is made, for the interpretation of tax law provisions. Additionally, an important part of the research would be to refer to the effects of a change in the interpretation of the law - whether they have a retroactive effect or only a prospective one. Therefore, the aim is to show the dynamism of the interpretation of tax law and the problems that arise from this fact.

The research will relate to the interpretation of tax law as a result of a thought process, but expressed in some way, e.g. in the judgment of an administrative court, Constitutional Tribunal, Court of Justice of the European Union, in a decision of a tax authority or an official interpretation of tax law (advance tax ruling). Thus, particular methods of interpretation will not be the subject of the research, but the rules of selecting the results of applying these methods.

### **Description of the research**

The research will focus on three problem groups.

The first problem group relates to the variability of the results of tax law interpretation over time and its justification.

The second problem group refers to the temporal effect of a change in interpretation, namely whether the change in interpretation also concerns the existing factual states. This is an important question which relates to whether the taxpayer may be surprised not only by a change in the law, but also by a change in the interpretation of the law.

The third group of questions relates to the problem whether the circumstance of changing the law that is later than the occurrence of the factual situation to which the interpreted provision relates may affect the interpretation of this provision.

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### **Reasons for undertaking research**

The direct impulse came from reading several publications on the influence of time on tax law in Poland and the interpretation of law in the context of time, but in France. It later became apparent that, more and more often, Polish administrative courts are considering whether, if a taxpayer acted in reliance on a known administrative court judgment or a consistent and common interpretation practice, the new interpretative view may have retroactive effect. This is of fundamental practical significance.