Due Diligence in Verifying Counterparties in Order to Deduct VAT

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DOI: 10.36250/00749.26

JEL Classification: H61

Abstract

Considerations on exercising due diligence while verifying their counterparties by taxable persons for the purposes of settling VAT should be, as a matter of priority, related to one of the fundamental rights pertaining to VAT. The primary right arising from the Council Directive 2006/112/EC is a right to deduct the input tax which may be limited by member states only in exceptional situations. Neither Polish nor the European Union legislation define the concepts of "due diligence" and "good faith". While making a specific assessment of facts, they ensure so called interpretation margin that makes it possible to take non-legal criteria significant for business operations into account. Defining the concepts of due diligence or good faith in a precise manner without evoking controversy seems to be impossible in the process of the application of the law. Due diligence should be suggested to be understood as the regular merchant's commonly adopted diligence that is related to, inter alia, the conviction that goods are not provided or a service is not performed by a person intending to "bypass" tax law provisions.

Keywords

value added tax; tax on goods and services; due diligence; due diligence criteria; verification of a taxable person

1 Introduction

While undertaking considerations on exercising due diligence at verification of their counterparties by taxable persons for the purpose of VAT financial settlements, one

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Kopyściański, M. Due Diligence in Verifying Counterparties in Order to Deduct VAT. In: Hulkó, G. and Vybíral, R. eds., *European Financial Law in Times of Crisis of the European Union*. Budapest: Dialóg Campus. 2019. pp. 275–284.
DOI: https://doi.org/10.36250/00749.26

should refer to one of fundamental rights relating to VAT. The primary right arising from the Council Directive 2006/112/EC[2] is a right to deduct the input tax which may be limited by member states only in exceptional situations e.g. in order to prevent of and fight against fraud.[3] A right to deduct the input tax is an integral part of the VAT mechanism; it is a basic principle underlying a common VAT system and, as a rule, it may not be limited.[4] The principle of VAT neutrality and the challenging of the taxable person's right to deduct the tax being in conflict with the former principle is a subject of many controversies, as well as disputes with tax authorities. These disputes are usually resolved by administrative courts. It is particularly noteworthy, that a right to deduct the input tax is one of the key tenets of a tax, not a form of tax relief or a privilege.[5]

2 The Concepts of "Good Faith" and "Due Diligence"

One should also stress that due to the lack of legal definitions of the concepts of "good faith" and "due diligence", their proper interpretation becomes possible only when the CJEU case law is taken into account.[6] In the light of the position of the CJEU, that has been adopted in the vast majority of its rulings, a tax authority challenging the right to deduct must demonstrate that a taxable person in specific circumstances should know that a transaction does not (transactions do not) meet some commercial standards appropriate for this type of actions. Premises established in an objective manner should provide a basis for this statement.[7] Simultaneously, it should be mentioned that a direction of the CJEU ruling practice was determined in the judgement of 12 January 2006 in the joint cases of C-354/03, C-355/03, C-484/03 Optigen and

2 Council Directive 2006/112/EC of 28/11/2006 on the common system of value added tax (O.J.EU.L.2006.347.1, as amended; hereinafter: Council Directive 2006/112/EC).

3 The right to deduct is an integral component of the VAT mechanism and, as a rule, it is not subject to limitation. See Militz, 2014; see also the judgement of the CJEU on joint cases of C-80/11 Mahagében Kft. and C-142/11 Péter Dávid.

4 See judgements of the Court of Justice of the European Union (hereinafter: CJEU) e.g. CJEU, C-409/99, Metropol Treuhand WirtschaftsstreuhandgmbH v. Finanzlandesdirektion für Steiermark and Michael Stadler v. Finanzlandesdirektion für Vorarlberg, EU:C:2002:2; CJEU, C-465/03, Kretztechnik AG v. Finanzamt Linz, EU:C:2005:320.

5 See judgements of the CJEU, C-354/03 Optigen v. Commissioners of Customs & Excise, European Court Reports 2006, p. I–483; CJEU, C-255/02 Halifax plc, Leeds Permanent Development Services Ltd and County Wide Property Investments Ltd v. Commissioners of Customs & Excise, see ruling 2006, s. I–1609; CJEU on combined cases C-80/11 and CJEU, C-142/11 Mahagében and Dávid.

6 The CJEU investigated the concept of a good faith in the following areas: the right to deduct the VAT, exemption of an intra-Community supply of goods, exemption due to supply of goods exported from the territory of the European Union, joint and several liability and an adjustment of the tax demonstrated in the invoice. See Dominik-Ogińska, 2013a: 29.

7 See, inter alia, para. 23 of the CJEU judgment, C-110/94 *INZO;* para. 32 of the CJEU judgement, C-414/10 *Véleclair;* para. 55 of the CJEU judgement, C-439/04 and C-440/04 *Kittel and Recolta;* para. 42 of the CJEU judgement in the joint cases C-80/11 and C-142/11 Mahagében and Dávid, para. 37 of the CJEU judgement, C-285/11 Bonik.

Others. The Court of Justice expressly defined a refusal of a right to deduct a tax as an exception to the general rule. This assumption excludes the possibility of an extensive interpretation in this respect. The most important thesis of the judgement was expressed in para. 52 of the reasoning. The CJEU indicated that a right to deduct input VAT cannot be affected by the fact that in the chain of supply of which transactions of a taxable person form part, another prior or subsequent transaction is vitiated by VAT fraud, without that taxable person knowing or having any means of knowing about it. The facts of the judgement included the cases of a "carousel fraud" involving a missing trader in order to avoid a duty to pay the tax. The assessment of facts was not altered by the fact that Optigen and Fulcrum Companies did not contact the entity perpetrating a fraud. This reasoning was repeated and developed in the judgement of 6 July 2006 in the case C-439/04 and C-440/04 Kittel and Recolta.

The judgement of 21 June 2012 in joint cases C-80/11 and C-142/11 Mahagében and Dávid significantly affected the establishment of standards of good faith and due diligence. The CJEU expressly indicated the principles pertaining to distribution of burden of proof in a dispute between an entrepreneur and tax authorities. The Court provided more precise standards of due diligence in a series of rulings issued in the disputes between entrepreneurs and Bulgarian tax authorities.[8]

3 Due Diligence in VAT

Regardless of the crucial importance of the principle of VAT neutrality for the operation of the entire VAT system, it must be stressed that its nature may somehow encourage abuse of the right to deduct VAT, and in consequence result in a decrease of budget revenues. On the other hand, legal provisions adopted by a legislator may not aim at the elimination of the right to deduct entirely. Thus, it is important to find a balance between a fiscal interest and maintaining the essence of the value added tax in order to prevent it from turning into actual gross turnover tax. A concern of distorting such balance is related, inter alia, to the issue of an obligation to keep due diligence by a taxable person in terms of verification of their counterparties. Whereas implementation of such obligation seems to be completely understandable, it is extremely difficult to set clear and comprehensible, and simultaneously not discretionary criteria for determination whether due diligence was exercised or not. Moreover, it seems crucial to lay down the statutory obligations imposed on tax authorities when evaluating the correctness of verification of taxable person's counterparties. The basic question is, whether an active subject of taxation such as a tax authority should assess a taxable person's compliance with evaluation criteria of due diligence in a sort of "passive way" or whether, taking into account basic principles of tax proceedings, it should perform an in-depth analysis undertaking, in this way, a "co-verification" of the taxable person's counterparties.

[8] Compare judgements of the CJEU, C-285/11 Bonik; CJEU, C-642/11 Stroy trans; CJEU, C-643/11 LVK – 56.

Basic principles of tax proceedings should not be forgotten in terms of the obligation to exercise due diligence while verifying counterparties for the purpose of deducting input tax.

1. The principle of conducting tax proceedings in a manner inspiring confidence in tax authorities and the notification principle (Art. 121 of the Tax Ordinance Act[9]). This principle means, inter alia, that shortcomings of an authority conducting the proceedings may not cause negative follow-ups for the citizen who acts in good faith and with trust to the content of the received decision.[10] Any inconsistencies or doubts pertaining to the factual state shall be resolved only in favour of the taxable person. The taxable person may be accused of a failure to meet his/her obligations only if the content of such obligation is fully understandable, and the taxable person may realistically meet the obligation arising from a provision of law.[11]
2. The principle of objective truth in tax proceedings (Art. 122 of the OP). From this principle arises for the authority an obligation of "comprehensive investigation of all actual circumstances related with this case so as to establish its real picture and obtain a basis for correct application of the provision of law". In specific tax factual states, in which the legislator considers it justifiable for a taxable person or a public interest, the burden of proof may also rest upon a party of the proceedings. This obligation may be imposed on the parties to the proceedings as to the tax authorities, i.e. in an expressed or implied (indirect) manner.[12]

Tax authorities should not impose a general requirement of investigating the counterparty's reliability; it is only recommended to the authority to undertake an attempt of proving discontinuation of an activity meeting the obligation of a taxable person involved in the proceedings with due diligence in case of particularly emphasised doubts.[13] A verification obligation should not burden a taxable person in subject-related area further than the investigation of the direct counterparty's reliability unless a party should know or knows that a transaction may be a tax fraud. In such cases, a party to the agreement should be verified by a tax authority as a further counterparty.[14]

The taxable person, e.g. by checking a purchaser in the VIES system, verification of the bill of lading, collecting payments in form of bank transfer, performs an action that may be reasonably expected by the tax authority. At the same time, pursuant

9 Act of 29 August 1997 on Tax Ordinance (consolidated text, *Journal of Laws,* 2018, item 800, hereinafter: OP).

10 Compare judgement of the Naczelny Sąd Administracyjny w Warszawie, III SA 702/87, ONSA 1987, no. 2, item 79.

11 Compare judgement of the Naczelny Sąd Administracyjny w Warszawie, III SA 964/87, OSP 1990, z. 5–6, item 251.

12 See Hanusz, 2004: 49–54.

13 Compare judgements of the CJEU, C80/11 Mahagében and CJEU, C – 141/11 Dávid.

14 CJEU, C – 354/03 and CJEU, C – 355/03, C- 484/03 Optigen.

to the principle of the proportionality, performing tax inspection of a purchaser in terms of alleged irregularities in performing intra-Community supply of goods and potential penalising him/her is a sole responsibility of the tax authority. The action of an authority that, in fact, makes the taxable person's effectiveness in pursuing the right to deduct input tax dependent on exercising the rights imposed on this person neither by the national law nor the European Union Law targets in a totally opposite direction.[15]

In terms of an obvious, justified intention of a legislator to counteract the procedures of VAT fraud, so called "tax carousel schemes", the position of the jurisprudence that the procedures for assessment of exercising due diligence "should be interpreted so as they prevent a national practice under which a tax authority refuses a taxable person a right to deduct the amount of this output tax or paid tax due to the services provided to him/her from the output VAT, because the entity issuing invoices pertaining to these services or one of its service providers committed an irregularity, only when it was not proved by the tax authority pursuant to objective premises that the taxable person was aware or should have been aware that the transaction that was meant to provide a legal basis to deduct involved an offence committed by the invoice issuer or any other entity acting at the earlier stage of trading" (Naczelny Sąd Administracyjny, I FSK 2033/14).

A requirement of verifying the counterparty may be established only in the situation when the taxable person had prior information evoking doubts as per the reliability of the counterparty. Such approach to the issue of verification of a counterparty is also confirmed by the case law of the Supreme Administrative Court that indicated in one of the judgements that: "Although tax authorities may not impose a general requirement that a taxable person should investigate whether a tax issuer has given goods in his/her possession and whether he/she is able to supply them or whether he/she complies with an obligation to submit a tax return form and pay the VAT tax, in order to make sure that the entities acting at former stages of sales do not commit irregularities or an offence or to make this taxable person be in possession of the documents confirming it, nevertheless, the taxable person who has the information that make it possible to suspect the occurrence of irregularities or an offence may be obligated to obtain the information on the entity from whom he/she intends to purchase goods in order to confirm his/her credibility" (Naczelny Sąd Administracyjny, I FSK 381/15).

The taxable person has an obligation to comply with the requirements of the verification that may be required only on the basis of reasonable premises. If a business entity has undertaken any and all actions that it might be reasonably expected to undertake in order to make sure that the transactions do not involve an offence either in terms of the VAT or in any other area, it may presume that the transactions are legitimate without a risk of losing its right to deduct the input VAT (Naczelny Sąd Administracyjny, I FSK 2033/14).

As it was already mentioned pursuant to the content of provisions of Art. 122 of the Tax Ordinance, tax authorities undertake any and all required actions in order

[15] Compare the judgement of the CJEU, C-409/04 Teleos.

to explain the facts in details and resolve the issue in tax proceedings. The referenced provision constitutes the principle of material truth. The subject of the analysed principle is an obligation of undertaking ex officio any and all actions that would lead to explaining in details of any and all factual circumstances of the investigated tax case in order to recover its realistic picture, and then to obtain a legal basis for application of relevant provisions of law. As it was rightly emphasised by the Supreme Administrative Court in one of its rulings: "It deserves some attention that an obligation to prove any facts significant to resolution of a case rests on a tax authority. Such rule of tax proceedings arises from the content of Art. 122 of the Tax Ordinance. In consequence, a tax authority needs to make an effort to prove any and all facts by means of any available evidence methods and sources in order to issue a relevant ruling" (Naczelny Sąd Administracyjny, FSK 2326/04). An obligation of conducting the entire proceedings on all significant circumstances always rests on tax authorities and may not be, in any way, shifted on a taxable person unless it arises from specific tax legislation.[16] Provisions of Art. 187 of the Tax Ordinance are a development of this principle. An obligation of a comprehensive investigation of any and all actual circumstances (not just the selected ones) related to the case as to establish its realistic (rather than presumed) picture and obtain a basis for adequate application of a legal provision follows from this principle. A uniform ruling practice with regard to the application of this principle to all proceedings conducted by a tax authority regardless of a tax law that is in force at the time has been developed in the case law of administrative courts. Here are some examples:

- While performing an assessment of the evidence, a tax authority may not neglect any completed discovery and is obligated to take account of a demand of a party to perform a discovery of the circumstances relevant for the case, unless these circumstances where acknowledged by other evidence and assess on the basis of the whole collected evidence whether a given circumstance was proven or not (Wojewódzki Sąd Administracyjny w Bydgoszczy, I SA/Bd 259/13).
- The failure of a tax authority to undertake procedural steps aimed at the collection of comprehensive evidence, especially when a party makes reference to specific circumstances that are important for it, constitutes a failure to comply with the provisions of the proceedings resulting in defectiveness of a decision (Naczelny Sąd Administracyjny, SA 234/81, ONSA 1981, no. 1, item 23).
- An obligation to prove in tax proceedings burdens solely the tax authorities, that may not transfer a necessity of proving any circumstances of a case to the addressee of their decision. An authority may not limit its actions to challenging the reliability of evidence to which the party refers only because it "appears" to be unreliable and to state that it did not demonstrate that the facts indicated by it had actually taken place (Naczelny Sąd Administracyjny, II FSK 2690/14).

[16] Compare the judgement of the Naczelny Sąd Administracyjny, SA/Po 1459/96.

- The authority must bear in mind that insufficient explanation of facts may not be a basis for findings that would be negative for a party. An authority should base its statements on convincing evidence and doubts that are not easy to eliminate should be resolved at the favour of a taxable person, pursuant to the principle of in dubio pro tributatio (Wojewódzki Sąd Administracyjny w Poznaniu, I SA/Po 883/13).

While conducting the proceedings, the tax authority, pursuant to the provision of Art. 191 of the Tax Ordinance Act should make assessment on the basis of the entire evidence whether a given circumstance was proven. Here are exemplary rulings relating to this matter:

- A discovery in tax cases is not an objective as such, but it is a search for a reply whether in a specific actual situation, the situation of a taxable person fits into the hypothesis (and in consequence, into the provision) of a specific standard of the substantive tax law. Pursuant to a provision of Art. 188 of the Tax Ordinance, the party's demand pertaining to performing a discovery should be taken into account if the subject of discovery includes circumstances relevant for the case unless these circumstances have been acknowledged to a sufficient level by another evidence (Naczelny Sąd Administracyjny, I GSK 541/12).
- Assessment of evidence by a tax authority becomes discretionary only when limits of discretionary assessment of evidence have been exceeded in a given case. These limits, though, are not directly set forth by provisions of common law in any way. Therefore, exceeding the limits of discretionary assessment of evidence must be investigated on a case-by-case basis in every specific tax case including the rules of logical interpretation of facts and events. Successful accusation of violation of a provision of Art. 191 of the Tax Ordinance requires demonstrating that tax authorities failed to comply with the principles of logical thinking or life experience, as this is the only thing that may be opposed to a right to perform a discretionary assessment of evidence. The conviction of a different significance of specific evidence than the one that was adopted, and its assessment opposite to this performed by tax authorities is not sufficient. The assessment of evidence performed by an appeal authority may be successfully challenged only in the case when there is no logic in linking conclusions with the collected evidence or when the reasoning of the authority goes beyond the rules of logics or, contrary to the principles of life experience, it does not take the cause-and-effect relations into account (Wojewódzki Sąd Administracyjny w Poznaniu, I SA/Po 102/14).

Notwithstanding the foregoing, it should be concluded that in the light of Art. 187(1) of the Tax Ordinance Act there are no reasons to look for the components of facts that do not have any reference to tax law facts of a given case i.e. they do not aim at establishing (or contradicting) the terms and conditions of the hypothesis of a specific material tax law (rather than a hypothesis of the tax authority) that is intended to be

applicable in the case. A discovery in tax cases is not an objective as such, but it is a search for a reply whether in a specific factual situation, the situation of a taxable person fits into the hypothesis (and in consequence, into the provision) of a specific standard of the substantive tax law (Naczelny Sąd Administracyjny, 2008: 47). Pursuant to Art. 167 of the Council Directive 2006/112/EC a right of deduction shall arise at the time the deductible tax becomes chargeable. The provision of Art. 168(a) of the Council Directive 2006/112/EC provides that in so far as the goods and services are used for the purposes of the taxed transactions of a taxable person, the taxable person shall be entitled, in the Member State in which he carries out these transactions, to deduct the following from the VAT which he is liable to pay the VAT due or paid in that Member State in respect of supplies to him of goods or services, carried out or to be carried out by another taxable person in line with the provision of Art. 178(a) of the Council Directive 2006/112/EC for the purposes of deductions pursuant to Art. 168(a), in respect of the supply of goods or services, he must hold an invoice drawn up in accordance with Arts. 220 to 236 and Arts. 238, 239 and 240. Also pursuant to Art. 220(1) of the Council Directive 2006/112/EC every taxable person shall ensure that, in respect of the following, an invoice is issued, either by himself or by his customer or, in his name and on his behalf, by a third party, among others on the case of delivery of goods or provision of services by him/her for other taxpayer or legal person who is not a taxable person. It appears that the above regulations contained in the provisions of Council Directive 2006/112/EC should be a reference point for establishing statutory criteria for the assessment of exercising due diligence, as well as application of the provisions in the tax procedure, especially at the stage of checking actions or inspection proceedings so as to be able to indicate potential failures to comply in a manner clear for a taxable person already at this stage.

4 Conclusion

In conclusion it should be stated that neither Polish, nor the European Union legislation define the concepts of “due diligence” or “good faith”. These concepts are so called general clauses and they have been defined for the purpose of a right to deduct the VAT tax only in the case law of the CJEU. While making a specific assessment of facts, they ensure so called interpretation margin that makes it possible to take non-legal criteria significant for business operations into account. It seems anyway that defining the concepts of due diligence or good faith in the manner that is at the same time precise and that does not evoke any controversies in the process of the application of the law is not possible. Explanation of these concepts would make a taxable person able to take advantage of a right to deduct VAT without any concern that he/she may infringe the tax legislation. The case law referred to herein has introduced an equity clause to the VAT system; this clause considers “good faith” to be a sort of buffer against undesirable actions of tax authorities. Compliance with the rules indicated in the CJEU case law gives an

opportunity to take account of the taxable person's position and grant them rights in the VAT system, inter alia, in the area of the right to deduct or apply an exemption to the extent of occurrence of specific circumstances that do not allow that (Dominik-Ogińska, 2013b: 26; Michalak, 2016: 190).

A taxable person acting in good faith, especially when he/she has undertaken any and all reasonably required preventing measures required should not bear tax liability. In view of the above, due diligence should be suggested to be understood as the standard merchant's commonly adopted diligence that is related to, inter alia, the conviction that goods are not provided or a service is not performed by a person intending to "bypass" tax law provisions. A taxable person should exercise minimum diligence and good faith while checking a counterparty rather than look for unfair entrepreneurs doing the job of tax law enforcement. The indicated rulings demonstrate that both the CJEU and the Polish administrative courts show that a business entity who has undertaken any and all actions that it may be reasonably expected to undertake in order to make sure that the transactions in which it is involved are not related to any offence, should have an option to take advantage of a right to deduct. It is ensured by a uniformity of interpretation of the provisions of the Community law that needs to be understood in the same way irrespective of a case, court or member state.

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