

Doctoral dissertation abstract

Topic: *Methods of preventing tax avoidance in light of the implementation of the ATAD and ATAD II Directive into the Polish tax system.*

The doctoral dissertation addresses the issue related to the implementation into the Polish tax system of Council Directive (EU) 2016/1164 of 12 July 2016 rules against tax avoidance practices that directly affect the functioning of the internal market (ATAD) and amending it Council Directive (EU) 2017/952 of 29 May 2017 amending Directive (EU) 2016/1164 as regards hybrid mismatches with third countries (ATAD II).

The subject of the dissertation is the analysis of regulations introduced into the Polish legal system to counteract practices leading to tax avoidance, covered by the scope of ATAD and ATAD II regulations.

The ultimate, pragmatic aim of the study is to evaluate the anti-avoidance measures introduced into the Polish legal system in connection with the transposition of ATAD and ATAD II from the perspective of the effectiveness of the fight against tax avoidance in Poland, and thus to determine whether the anti-avoidance methods covered by ATAD and ATAD II, as implemented into the Polish legal order, can effectively achieve the objectives set for them regarding the prevention of tax avoidance.

The dissertation consists of an introduction, six substantive chapters, and a conclusion. Chapter 1 contains the characteristics of the phenomenon of tax avoidance and methods of counteracting this practice. Chapters 2-6 are devoted to the analysis of specific anti-avoidance measures contained in ATAD and ATAD II and transposed into the Polish tax system, including general anti-abuse rule (Chapter 2), interest limitation rule (Chapter 3), exit taxation (Chapter 4), controlled foreign company rule (Chapter 5) and the regulation counteracting the effects of hybrid mismatches (Chapter 6).

Based on the analysis performed, conclusions are presented on the impact of the transposition of ATAD and ATAD II into the Polish tax system on the prevention of tax avoidance. The findings confirm that the introduced regulations generally have a high potential to influence the practices of business entities that constitute tax avoidance and that the actions taken regarding

the implementation of ATAD and ATAD II should be recognized as an important step towards effective counteraction of tax avoidance, corresponding to EU and global standards. In the course of the analysis, examples were pointed out in which the Polish legislator made significant changes to the ATAD and ATAD II regulations by transposing them into the Polish tax system, which resulted in lowering the standard of the legislation and implementation evaluation, and sometimes doubts about the Polish regulation's compliance with EU primary law. However, the changes introduced in a form that does not significantly differ from the provisions of the ATAD and ATAD II were generally evaluated positively. The limited scope of analysis conducted with the impact of tax avoidance on the public budget in Poland, as well as the limited scope of analysis conducted by the Ministry of Finance in terms of the application by the Polish tax authorities of measures aimed at counteracting tax avoidance, were considered to be the main limitations to the realization of the research aims of the dissertation.

Keywords: tax avoidance, anti-avoidance, ATAD, ATAD II.