

SPIS TREŚCI

MATERIAŁY Z OBRAD DOROCZNEGO ZGROMADZENIA OGÓLNEGO SĘDZIÓW NACZELNEGO SĄDU ADMINISTRACYJNEGO W DNIU 28 KWIETNIA 2008 ROKU W WARSZAWIE

Wystąpienie Prezesa NSA profesora Janusza Trzcińskiego	9
Sprawozdanie (<i>Przemysław Florjanowicz-Błachut</i>)	18
Report from the annual General Meeting of Judges of the Supreme Administrative Court held on 28 April 2008 (tłumaczenie: <i>Michał Mróz</i>)	29
STUDIA I ARTYKUŁY	
<i>Prof. dr hab. Henryk Dzwonkowski (Uniwersytet Łódzki)</i>	
Opodatkowanie wartości nieodpłatnych świadczeń	41
Summary	49
<i>Dr Jacek Chlebny (Uniwersytet Łódzki)</i>	
Udostępnianie stronie akt sprawy administracyjnej a prawo do sądu	50
Summary	69
<i>Dr Zbigniew Czarnik (sędzia WSA w Rzeszowie)</i>	
Konstytucyjność legalizacji samowoli budowlanej	71
Summary	79
<i>Dr Grzegorz Sibiga (Instytut Nauk Prawnych PAN w Warszawie)</i>	
Zastosowanie środków komunikacji elektronicznej w postępowaniu przed sądem administracyjnym – uwagi de lege lata i de lege ferenda	81
Summary	91
<i>Mgr Grzegorz Dudar (asystent sędziego w WSA w Białymostku)</i>	
Skarga sądowoadministracyjna na pisemną interpretację przepisów prawa podatkowego wydawaną w indywidualnej sprawie	92
Summary	104

ORZECZNICTWO

I. Europejski Trybunał Sprawiedliwości

Postępowanie prejudycjalne (wyroki: z dnia 23 marca 1982 r., sprawra 102/81 <i>Nordsee v. Reederei Mond</i> , s. 105; z dnia 15 stycznia 2002 r., sprawra C-182/00 <i>Lutz GmbH i in., s. 106</i> (wybór i opracowanie: <i>Władysław Czapliński</i>)	105
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II. Europejski Trybunał Praw Człowieka

- Gwarancje swobody wypowiedzi funkcjonariuszy publicznych – naruszenie art. 10 Europejskiej Konwencji Praw Człowieka (wyrok ETPC z dnia 12 lutego 2008 r. w sprawie nr 14277/04 *Guja przeciwko Mołdawii*) (opracowała Agnieszka Wilk) 108

III. Trybunał Konstytucyjny

- Zwrot wywłaszczonej nieruchomości (wyrok TK z dnia 3 kwietnia 2008 r. sygn. akt K 6/05) (wybór i opracowanie: Irena Chojnacka) 111

IV. Sąd Najwyższy

- Postanowienie Sądu Najwyższego z dnia 17 kwietnia 2007 r. (sygn. akt I PZ/07) [dot. wyroku ETPC w sprawie wznowienia postępowania zakończonego postanowieniem o charakterze formalnym] (opracował Marcin Więcek) 120

V. Naczelnego Sądu Administracyjnego i wojewódzkie sądy administracyjne

- A. Orzecznictwo Naczelnego Sądu Administracyjnego
Uchwała składu siedmiu sędziów Naczelnego Sądu Administracyjnego z dnia 7 kwietnia 2008 r. (sygn. akt II FPS 1/08) [dot. charakteru postępowania o wymierzenie organowi grzywny] 125
- B. Orzecznictwo wojewódzkich sądów administracyjnych
(wybór i opracowanie: Bogusław Gruszczynski)
1. Wyrok Wojewódzkiego Sądu Administracyjnego w Gdańsku z dnia 12 czerwca 2007 r. (sygn. akt I SA/Gd 357/07) [dot. dochodu podatnika w razie otrzymania odszkodowania od ubezpieczacza] 135
 2. Wyrok Wojewódzkiego Sądu Administracyjnego w Gliwicach z dnia 23 sierpnia 2007 r. (sygn. akt IV SA/GL 1221/06) [dot. naruszenia art. 8 k.p.a.] 140
 3. Wyrok Wojewódzkiego Sądu Administracyjnego w Gdańsku z dnia 18 października 2007 r. (sygn. akt II SA/Gd 173/07) [dot. art. 3 pkt 20 prawa budowlanego] 146
 4. Wyrok Wojewódzkiego Sądu Administracyjnego w Bydgoszczy z dnia 22 listopada 2007 r. (sygn. akt I SA/Bd 675/07) [dot. terminu prawa materialnego wobec przepisów Ordynacji podatkowej] 152

VI. Wnioski Prezesa NSA i pytania prawne sądów administracyjnych skierowane do Trybunału Konstytucyjnego

- Pytania prawne sądów administracyjnych (opracowała Irena Chojnacka) 157

VII. Glosy

- Dr Agnieszka Kubiak (adiunkt w Uniwersytecie Łódzkim)*
Glosa do uchwały składu siedmiu sędziów Naczelnego Sądu Administracyjnego z dnia 8 października 2007 r. (sygn. akt I FPS 4/07) [dot. zapłaty zaległości w podatku VAT i wygaśnięcia zobowiązania podatkowego] 159
- Mgr Andrzej Skibiński (radca prawny, wykładowca w Państwowej Wyższej Szkole Zawodowej w Sulechowie – Instytucie Prawa i Administracji)*
Glosa do wyroku Wojewódzkiego Sądu Administracyjnego w Gorzowie Wlkp. z dnia 5 grudnia 2006 r. (sygn. akt I SA/Go 1302/06) [dot. uprawnienia organu wykonawczego do udzielenia wsparcia finansowego na rozwój sportu kwalifikowanego] 170

SĄDOWNICTWO ADMINISTRACYJNE W EUROPIE

- Mgr Paweł Daniel (Uniwersytet im. Adama Mickiewicza w Poznaniu)*
Środki tymczasowe w postępowaniu sądowoadministracyjnym w Zjednoczonym Królestwie 179

KRONIKA

Kalendarium sądownictwa administracyjnego (marzec–kwiecień 2008 r.)(opracował *Przemysław Florjanowicz-Błachut*) 189

BIBLIOGRAFIA

Publikacje z zakresu postępowania administracyjnego i sądowoadministracyjnego(marzec–kwiecień 2008 r.) (opracowała *Marta Jaszcukowa*) 199

TABLE OF CONTENTS

MATERIALS FROM THE SESSION OF THE ANNUAL GENERAL MEETING OF JUDGES OF THE SUPREME ADMINISTRATIVE COURT HELD ON 28 APRIL 2008 IN WARSAW

Speech by professor Janusz Trzciński – the Presiding Judge of the SAC	9
Report from the annual General Meeting of Judges of the Supreme Administrative Court held on 28 April 2008 (Przemysław Florjanowicz-Blachut; translation by Michał Mróz)	18

STUDIES AND ARTICLES

<i>Professor Henryk Dzwonkowski, Ph.D. (The Łódź University)</i>	
Taxes payable on the value of gratuitous performances	41
Summary	49
<i>Jacek Chlebny, Ph.D. (The Łódź University)</i>	
Making the files of an administrative case available to a party and the right to trial	50
Summary	69
<i>Zbigniew Czarnik Ph.D. (judge of the VAC in Rzeszów)</i>	
The constitutionality of legalisation of buildings erected without a construction permit	71
Summary	79
<i>Grzegorz Sibiga, Ph.D. (Institute of Legal Sciences of the Polish Academy of Sciences in Warsaw)</i>	
Using the means of electronic communication in proceedings before administrative courts – the <i>de lege lata</i> and <i>de lege ferenda</i> comments	81
Summary	91
<i>Grzegorz Dudar, M.A. (assistant to a judge at the VAC in Białystok)</i>	
A complaint to an administrative court against a written interpretation of provisions of tax laws issued in an individual case	92
Summary	104

JUDICIAL DECISIONS

I. The European Court of Justice (selected and prepared by Władysław Czapliński)	
Reference for a preliminary ruling (judgements dated: 23 March 1982, Case 102/81: <i>Nordsee Deutsche Hochseefischerei GmbH v Reederei Mond Hochseefischerei Nordstern</i>	

<i>AG & Co. KG and Reederei Friedrich Busse Hochseefischerei Nordstern AG & Co. KG., p. 105; 15 January 2002, Case C-182/00, Lutz GmbH and Others, p. 106).</i>	105
II. The European Court of Human Rights (prepared by <i>Agnieszka Wilk</i>)	
Guarantees of freedom of expression of public officials – violation of Art. 10 of the Convention for the Protection of Human Rights and Fundamental Freedoms (judgement of the ECHR of 12 February 2008, application No. 14277/04, <i>Case of Guja v. Moldova</i>)	108
III. The Constitutional Tribunal (selected and prepared by <i>Irena Chojnacka</i>)	
Returning expropriated real property (judgement of 3 April 2008, files No. K 6/05)	111
IV. The Supreme Court	
Judgement of the Supreme Court of 17 April 2007 (files No. I PZ-/07) [re. the judgement of the ECHR on reopening of proceedings concluded with a formal decision] (prepared by <i>Marcin Wiecęk</i>)	120
V. The Supreme Administrative Court and the Voivodship Administrative Courts	
A. The judicial decisions of the Supreme Administrative Court	
Resolution of seven judges of the Supreme Administrative Court of 7 April 2008 (files No. II FPS 1/08) [re. the nature of proceedings for imposition of a fine upon a public authority]	125
B. The judicial decisions of the Voivodship Administrative Courts (selected and prepared by <i>Bogusław Gruszczyński</i>):	
1. Judgement of the Voivodship Administrative Court in Gdańsk of 12 June 2007 (files No. I SA/Gd 357/07) [re. a taxpayer's income upon receipt of compensation from an insurer]	135
2. Judgement of the Voivodship Administrative Court in Gliwice of 23 August 2007 (files No. IV SA/Gl 1221/06) [re. violation of Art. 8 of the Code of Administrative Procedure]	140
3. Decision of the Voivodship Administrative Court in Gdańsk of 18 October 2007 (files No. II SA/Gd 173/07) [re. Art. 3.20 of the Construction Law]	146
4. Judgement of the Voivodship Administrative Court in Bydgoszcz of 22 November 2007 (files No. I SA/Bd 675/07) [re. the time limit from substantive law in relation the provisions of the Tax Code]	152
VI. The applications of the President of the SAC and the preliminary questions of the administrative courts to the Constitutional Tribunal	
(prepared by <i>Irena Chojnacka</i>)	157
The preliminary questions of the administrative courts	
VII. Glosses	
1. <i>Agnieszka Kubiak, Ph.D. (assistant professor at the Łódź University)</i>	
Gloss to the judgement of seven judges the SAC of 8 October 2007 (files No. I FPS 4/07) [re. payment of overdue VAT and expiration of a tax liability]	159
2. <i>Andrzej Skibiński, M.A. (legal advisor, lecturer at the Institute of Law and Administration in the State High Vocational School in Sulechów)</i>	
Gloss to the judgement of the VAC in Gorzów Wielkopolski of 5 December 2006 (files No. I SA/Go 1302/06) [re. the right of an executive authority to grant financial support for development of qualified sport]	170

JUDICIAL COURTS IN EUROPE

Paweł Daniel, M.A. (*The Adam Mickiewicz University in Poznań*)

Interim measures in proceedings before administrative courts in the United Kingdom 179

CHRONICLE

The schedule of events in the administrative jurisdiction (March–April, 2008)

(prepared by *Przemysław Florjanowicz-Błachut*) 189

BIBLIOGRAPHY

Publications in the area of the administrative procedure and the proceedings before

administrative courts (March–April, 2008) (prepared by *Marta Jaszcukowa*) 199

Summary:

of the article: Taxes payable on the value of gratuitous performances

The tax law often includes terms and notions from the other branches of law where they have established meanings. If such terms and notions are not defined for the purpose of tax law then in principle they should be interpreted as in their original branch of law. However, in the event of any doubts if their original meaning is appropriate in the tax law there arises the question if the „non-fiscal” definition should be kept for the sake of uniformity of the system of law or their new meaning appropriate for the analysed institution should be sought. We face such dilemma in the case of collection of income tax on the value of gratuitous performances. A part of the doctrine supports the view that the object of taxation are gratuitous performances within the meaning of civil law. The prevailing part of decisions of administrative courts are in favour of assigning a specific tax-law meaning to that term. The latter concept is also supported by this author who in general believes that the object of interpretation are legal norms and the resulting rights and obligations rather than the terms and notions themselves. Furthermore the rights and obligations should be sought in the substantive tax law bearing in mind that the norms of the tax law should specify the subject, the object and the basis of taxation and the tax rate as well as tax reliefs, credits and exemptions, if they exist in the given construction. Taxation the element of which is a behaviour parallel to the civil-law notion of „gratuitous performance with the object of taxation” is not a civil-law event consisting in the gratuitous making of a performance and the basis of taxation is not the value of such performance. The object of taxation is obtaining income resulting from the gratuitous performance. And the income, that is the taxation basis, is not the value of such performance e.g. an amount of cash or the value of real property delivered for use. The income is the profit obtained as a result of using the given amount of cash or an asset (e.g. real property). Depending on interpretation the result of taxation is significantly different. The possible different interpretations are used to evade taxation which the administrative court rightfully oppose. The „strict” interpretation transferring the linguistic meaning of the given term from the civil law to the tax law is used here to „circumvent” the tax law.

Summary

of the article: Making the files of an administrative case available to a party and the right to trial

All evidence admitted by the court should, in principle, be made available to the parties with a view to adversarial argument. Under article 73 § 1 of the Code of Administrative Procedure (CAP) the agency is obliged to enable the party to have access to the case files and to prepare notes and copies. This right is excluded both to a party and his/her lawyer on the grounds of the state secret protection, and on account of the interest of the state (art. 74 § 1 CAP). Denial of the access to the

case file requires a ruling that is subjected to judicial control. Under no circumstances is the access to the administrative case files restricted to the judge. The likelihood is that denial of the access to the case file is accompanied by the refraining of providing reasons of the decision delivered by the agency. In such a case, the party may share the similar problems of *Joseph K.*, the character of *The Trial* by Franz Kafka. In Polish law there is not a substitute legal mechanism that would allow specially vetted lawyers to see the case file and no other mechanism has been developed that would allow the party to learn the reasons that grounded the denial the access to the case file.

In the case *Chahal* v. the UK the Court in Strasbourg recognized the possibility of using confidential material where national security is at stake. In the light of the Council of Europe *Recommendation Rec (2004) 20 on judicial review of administrative acts* in certain circumstances applying special protective measures to sensitive documents is unavoidable. Both the *Chahal* case and the Recommendation tend to strike a fair balance between protecting the public interest and the human rights approach.

De lege ferenda, it is recommended in Polish law to introduce such a mechanism that would allow, for example, an independent security-cleared counsel, to examine the case file. It could protect the individual's rights while keeping sensitive information confidential. The argument in favour of amending the law, *inter alia*, may be found in the judgement of 23 February 2007 r. of the Supreme Court of Canada *Charkaoui* v. Canada. As a result of the *Charkaoui* case, a recent amendment to the Immigration and Refugee Protection Act allowed special independent advocates unrestrictive access to the case files if security concerns prohibit it to the party.

Summary

of the article: The constitutionality of legalisation of buildings erected without a construction permit

This article discusses the problem of legalisation of buildings erected without a construction permit. The problem of construction works carried on without the construction permit required by law may be analysed on various levels. The problem of erecting buildings without construction permits regulated in Art. 48 of the Construction Law is a question of high practical importance and for this reason

it has become a significant theoretical issue. In the prevailing Construction Law legalisation of buildings erected without a construction permit is treated inconsequently. It introduces unclear and ambiguous principles of recognising such actions as permissible. The acceptance of buildings erected without a construction permit provided in Art. 48 of the Construction Law introduces absolutely unjustified differentiation of the legal situation of investors. Introducing such differentiation is based on criteria which are not related to the conduct of the investors thus linking the permissibility of legalisation with the objective premises beyond the investor;s control. Such situation leads to the resurfacing of the issue of constitutionality of the functioning legal solutions. In this article the author emphasises that the adopted regulations lack any constitutional grounds. The criticism of the applicable laws is based on two assumptions: the inadmissibility of different treatment of entities who breached the law and linking the results of such breach with the local zoning plan as it violates the constitutional principle of equality of entities before law and results in the improper imposition of sanctions for implementation of an investment without a required permit. The situation when under the Construction Law investors who erected a building without the construction permit may face administrative liability consisting in the obligatory legalisation or demolition of the woks performed without a construction permit and criminal liability for such tort is inadmissible. In the author;s opinion such formulation of that liability is unconstitutional.

Summary

of the article: Using the means of electronic communication in proceedings before administrative courts – the *de lege lata* and *de lege ferenda* comments

1 May 2008 was the deadline set forth in the Act on Electronic Signature for the public authorities to make it possible for the customers of the certification services to submit applications and requests and perform other actions in electronic form. The obligation to allow such possibility rests with all public authorities, including the administrative courts.

The situation of the administrative courts is specific as their functioning was excluded from the scope of the Act on Implementation of IT Technologies in the Functioning of Entities Performing Public Tasks i.e. the basic statutory act aimed at popularisation of the new technologies amongst the public authorities although all the common courts are covered by the scope of that Act. However, the provisions of law regarding administrative courts which make references, to a certain extent, to the requirements set out in the regulations on implementation of IT technologies, remain in force even now.

Using the means of electronic communications is provided in the provisions of the administrative procedural law. Both the Code of Administrative Procedure and the Tax Code define the principles of submission of the e-applications, delivery of electronic documents by an authority and access to the copies of such documents. Unfortunately the provisions of the Law on Proceedings Before Administrative Courts do not include such complex regulation and provide the norms for the issues discussed only in small parts thus preventing the performance of the obligation set forth in the Act on Electronic Signature. Further inaction of the legislator will pose a threat to the development of the E-Office. The administrative courts will not only be unable to electronically communicate with the citizens but also to exchange electronic documents with the public authorities which they control.

Summary

of the article: A complaint to an administrative court against a written interpretation of provisions of tax laws issued in an individual case

The publication outlines actual problems of court control over individual interpretations of tax regulations as well as introduces rules of lodging complains about the interpretations. The first part of this article presents character of individual interpretations of tax regulations and the following parts describe procedure of lodging complains and possible results of lack of form in them. The effects of delegating authority to issue interpretation only to competence of Finance Ministry are also described, including the necessity of hearing the case exclusively by Voivodship Administrative Court in Warsaw. Finally possibilities for solving the problem are proposed especially implementing proper act by the RP President.