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A summary of the doctoral dissertation entitled: „Preparatory proceedings in penal fiscal law”  
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The subject of the doctoral dissertation is the issue of preparatory proceedings in penal fiscal law. The regulations are analyzed in relation to the influence of penal fiscal proceedings on conducting tax proceedings.

The impact of preparatory proceedings is manifested in various institutions, the example might be the suspension of the tax liability limitation period. Because penal fiscal proceedings in the preparatory stage may be conducted by the financial authorities, which are also the bodies conducting proceedings in tax matters, the connection of those proceedings is important.

In the dissertation the research thesis was set that the way of preparatory proceedings formation in penal financial law allows to affect on tax proceedings. To verify this fundamental thesis, the following auxiliary theses have to be confirmed:

1. the structure of penal fiscal procedure provisions, as well as its objectives are complex and extend the preparatory proceedings stage, moreover, can be used as an excuse to extend the tax proceedings;
2. the ways for initiating the preparatory proceeding, by actual taking steps in the proceedings, give the authorities of this proceedings ease to commence penal fiscal proceedings, resulting in use of means of this procedure to conduct tax proceedings;
3. the actual identity of the financial authorities of the proceedings and tax authorities leads to increase their effectiveness both on the ground of tax proceedings and on the grounds of penal fiscal proceedings;
4. financial authorities of the preparatory proceedings have primacy over other accusatory bodies, and in many cases have been granted prosecutor's competences, thereby they shall not be subject of significant restrictions in terms of competences as other, non-financial proceedings' bodies;
5. most of the penal fiscal proceedings can be conducted in a simplified form - the investigation; the regulations does not put specific requirements as to the actions

carried out in the form of the investigation; during the investigation legal proceedings can be taken, results of which can be used as evidence in tax proceedings;

6. the provisions governing penal fiscal proceedings related to recourse of the perpetrator's liability lead to accelerate completion of tax procedure, as well as payment of public receivables related to a crime or tax offence;
7. the conditions associated with proceedings reposing allow to suspend proceedings for reasons not precisely specified by law; duration of the proceedings due to its suspension may be extended without the consent and knowledge of the prosecutor;
8. penal fiscal proceedings is usually supervised by the financial authorities of preparatory proceedings, not by the prosecutor, which limits financial supervision of the financial structures of proceedings bodies and may cause prolongation of penal fiscal proceedings as well as tax proceedings;
9. in many cases, the financial activities of proceedings bodies are excluded from courts' control, and supervision is exercised by the superior financial proceedings body, which can share the position of supervised authority by limiting the objectivity of supervision;
10. bringing the indictment allows to financial preparatory proceedings body targeting penal fiscal proceedings, leading to effective sentencing of the accused and enforce public duties, if the imposition of obligations in tax proceedings has become impossible.

In the dissertation, in order to verify given thesis and to propose a model of relation between penal fiscal proceedings and tax proceedings research was conducted using four methods. Law-dogmatic analysis was applied, as a result of which systematized accepted in tax regulations and penal fiscal solutions and settled ranges of concepts used there. Use of law-dogmatic method was aimed to determine the impact of the preparatory proceedings on a tax pending proceedings. With regard to the regulations connected with the suspension of the limitation period of tax liability law-historical analysis of the regulation was carried out, which showed the evolution of this institution. This analysis also illustrated the connection of penal fiscal proceedings and tax law on the example of the purposes of penal fiscal proceedings. At work, following the comparative analysis (legal-comparative), reference was made to the regulation of suspension of the limitation period of tax liabilities in German system. The selection criteria of this system is related to presence in it analogue connection of penal fiscal law and suspension of the limitation period of tax liabilities and smaller than in

Poland tax gap (discrepancies between theoretical tax revenues, calculated in the light of all current laws and regulations, and the actual revenues). Functioning of the institutions relevant from the dissertation's research topic point of view and thesis, in practice presents a statistical analysis, carried out on the basis of the data obtained from the Ministry of Finance (Department of Economic Crime ).

The dissertation consists of nine chapters. Chapter I discussed the structure of the penal fiscal proceedings, the objectives of the preparatory proceedings, as well as specific financial goals, as referred to in the Article 114 of Penal and Fiscal Code (k.k.s.), connected solely to the preparatory proceedings in penal fiscal proceedings. By analyzing the content of the Article 2 and 297 of The Code of Criminal Procedure (k.p.k.) and the Article 114 of k.k.s., reference was made to change of this regulation from historical point of view.

In chapter II the analysis of basics of preparatory proceedings commencement was performed, including institutions of perpetrator's self-denunciation. Chapter points on a wide range of sources of information about the crime or misdemeanor. The chapter also presents the possibility of moving the boundary of proceedings stage in the case (in rem) by the financial authority of the proceedings, although at the given stage the charges should be brought against offender.

The parties of preparatory proceedings, with particular regard to the financial authorities were analyzed in Chapter III. The direction of the analysis is connected with the subject identity of the bodies carrying out the tax proceedings and penal fiscal proceedings. There is also described the advantage in operating of the financial authorities of the preparatory proceedings over other bodies of preparatory proceedings, due to possessed by them competences in tax matters and information obtained in tax matters conducted parallelly.

Section IV contains the analysis of two forms of conducting proceedings, which are inquest and investigation. All the modes, in which proceedings can be carried out, from the point of view of the possibility of using them to conduct tax proceedings, in view of the special features of these modes, were analyzed in this Chapter.

In chapter V the analysis of the issues related to completion of the preparatory proceedings in all possible forms, including consensual ones, discontinuing the proceedings and temporary forms, based on suspending the proceedings, was performed. It has also raised the issue of preparatory proceedings' duration, with particular regard to the possibility of extending by the financial authorities, the basic periods of proceedings' duration.

Chapter VI raises the issue of supervision and control over the proceedings at the preparatory stage, with particular reference to the proceedings conducted by the financial

authorities of the proceedings. Comparison of supervision over the financial authorities with the supervision in cases where the preparatory proceedings is carried out by the prosecutor was performed.

In Chapter VII the actions of the court made in preparatory proceedings were examined. The differences in control of the court over the prosecutor and the financial authorities of the proceedings in case of complaints filed for the actions of those bodies are examined. This chapter also covers the issue of control over the financial authorities of the proceedings in process configuration in which these authorities are granted powers of the prosecutor.

Chapter VIII concerns the issues related to indictment as the essential complaint consummating penal fiscal proceedings and designating the boundaries of the accusation. In this part of the dissertation the possibility of filing the indictment in a simplified form, as well as an oral supplement form of indictment was analyzed. There was also raised the issue of accusatory rights of the financial authorities of the proceedings, thanks to which it is possible to qualify acts also on the basis of the criminal law provisions concerning general offences due to the combination of the provisions.

In chapter IX the analysis of connection between commencement of the proceedings in cases concerning crimes and tax misdemeanors and suspension of the tax liability limitation period was carried out. The analysis of two legal systems, Polish and German, associated with the institution of suspension of the tax liability limitation period was also carried out. This chapter contains an assessment of the proportionality of possible measures in order to enforce the tax obligation.

The main thesis and the auxiliary theses are confirmed in performed analysis supported by statistical studies, which were carried out, indicating the significant impact of preparatory proceedings in penal fiscal law on tax proceedings.