



SUMMARY OF THE DOCTORAL DISSERTATION

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Dissertation title: **The institution of active regret in fiscal criminal law**

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Active regret in fiscal criminal law is of great practical importance and is frequently used by perpetrators of fiscal crimes and offences, in particular by taxpayers and payers of various types of taxes. The universality of this institution is related to the statutory guarantee of impunity in the event that the perpetrator discloses the committed act and fulfils the obligations arising from particular financial law regulations. Its use allows for the disclosure of offences under the fiscal criminal law, in respect of which the law enforcement authorities did not undertake any actions aimed at their detection, and also leads to quick and voluntary compensation of financial damage to the entitled entities. Therefore this institution undoubtedly brings undoubted benefits not only to the perpetrator, but also to law enforcement authorities and beneficiaries of public law liabilities.

The research problem of the dissertation is the correctness of the legislator's choice of the conditions for active regret, that the perpetrator of a fiscal crime or a fiscal offence must fulfil in order to ensure non-criminalisation, as well as the accuracy of the provided subjective exclusions and the prerequisites rendering this institution ineffective.

The research hypothesis is that active regret in the Fiscal Penal Code plays an important role in revealing and combating fiscal crimes and fiscal offences, and is the most effective means of motivating perpetrators to compensate for the financial damage to public finances, yet its regulation requires modification.

The aim of the thesis was to assess the provisions of the Fiscal Penal Code relating to active regret, both those that regulate the general form of this institution and those that prescribe its special forms. At the same time, the analysis is not limited only to the provisions that guarantee that the perpetrator is not subject to punishment, but also concerns such provisions which only allow for a reduction of criminal liability, however, due to the nature of the perpetrator's actions, they are deemed to be a manifestation of active regret. An additional aim of the study was to demonstrate the deficiencies of the functioning solutions of active regret and to propose their modification.

The dissertation consists of an introduction, six chapters and a conclusion. Chapter I analyses the ways in which active regret is conceived. In Chapter II, I presented the historical development of fiscal penal law in Poland. In Chapter III, I presented the specificity of active regret in fiscal penal law related to the distinctiveness of this branch from the common criminal law. In Chapter IV I analysed the statutory conditions that the perpetrator of a fiscal crime or a fiscal offence must fulfil in order to benefit from the institution of active regret. Chapter V contains considerations concerning statutory exclusions to the application of this institution. Chapter VI discusses specific regulations concerning impunity of the perpetrator.

At the end of the dissertation, I included conclusions in which, referring to the assessment of the currently binding provisions of law, I presented my own *de lege lata* postulates concerning their application, as well as *de lege ferenda* postulates concerning the need to amend the binding provisions concerning the described institution.