

Fiscal Audits Conducted in Poland in the years 2011-2015 – General Principles, Objectives and Outcomes

Małgorzata Magdalena Hybka

Poznań University of Economics and Business, Poland
Department of Public Finance

Keywords

Audit proceedings, tax compliance, tax obligations, Poland

Abstract

Tax evasion poses a threat to the sustainability of public finances of the OECD Member States. For this reason its prevention is an imperative for governments. According to certain studies the scale of tax evasion in Poland in comparison to other European countries is relatively high. In 2010 the tax loss due to this phenomenon was nearly 27.2% of total tax revenue in Poland. One of the methods used to decrease the scale of tax evasion in the years 1992-2017 was the fiscal audit. Its function in Poland was to protect the interests and property rights of the State Treasury and to ensure effective execution of tax obligations and other dues which constituted the income of the State budget or State earmarked funds. This article discusses the general principles and the most important objectives of fiscal audits conducted in Poland in the years 2011-2015. It presents the procedures related to fiscal audits. The last section focuses on indicators measuring the audit efficiency. The evaluation of fiscal audit efficiency is based on the data from the Ministry of Finance and takes inter alia into account the structure of additional tax liability as a result of fiscal audits by type of taxes.

1. Introduction

Tax evasion is currently becoming a more and more conspicuous problem for the European Union Member States. It limits the capacity of many states to collect tax revenue and to finance the expenditures at every level of government. Certain EU Member States provide for regular evaluations of fiscal consequences of tax evasion. For instance the United Kingdom issues annually a report containing inter alia the estimates of tax gaps by taxpayer's behaviour (criminal attacks, evasion, hidden economy, avoidance, etc.). According to these estimates tax evasion only caused a loss of revenue to the UK Treasury of nearly 5.2 bn. £ in 2016 [Measuring Tax Gaps, 2016, 2016, p. 11].

Means and methods applied by the European Union Member States to prevent and combat tax evasion may be very diversified. Nevertheless tax audits are used for this purpose in every country, no matter the origins, schemes and scale of this evasion. In Poland the audit of tax compliance used to be conducted in the years 1992-2017 by two types of institutions, namely fiscal audit offices and tax offices. The auditing competence of the first was wider. These authorities were not only ensuring tax and customs compliance but were also examining inter alia the management of funds received from the European Union budget and from other foreign sources, the abidance by obligations referred to in the foreign exchange law provisions, the use of property received from the State Treasury for the performance of public tasks and the privatisation of the State Treasury property. They were also equipped with more far-reaching powers, including the right to conduct undercover inquiries in order to detect fiscal offences. Tax offices concentrated on collection of taxes and verification of tax declarations and statements. They were also obliged to conduct tax proceedings and tax audits. This dual structure of audit competency aroused controversy and was heavily criticised by practitioners and enterprises.

In 2017 the Polish tax administration is going to face a fundamental organisational reform. The fiscal audit offices are planned to be closed down and their staff reemployed within the new administrative structure. The new institution – National Treasury Administration will combine the competency of three types of institutions operating before the reform: 1. tax offices and tax chambers (so called tax administration), 2. fiscal audit offices, 3. customs offices and customs chambers (so called customs administration). This article concentrates on the general principles of audits of tax

compliance conducted in Poland. It also reviews the procedures and efficiency of fiscal audits conducted in Poland in the years 2011-2015.

2. General principles of auditing tax compliance

The Fiscal Audit Act [Ustawa z dnia 28 września 1991] listed the following fiscal audit authorities that in the years 1992-2017 were responsible for organizing fiscal audit activities: the minister competent for public finance, the General Inspector of Fiscal Audit, directors of fiscal audit offices. The organizational structure of the Ministry of Finance including fiscal audit authorities from that period is depicted in figure 1. The minister competent for public finance and the General Inspector of Fiscal Audit exercised supervision over the fiscal audit activities. The directors of fiscal audit offices were responsible for management of the fiscal audit offices. Their obligations covered inter alia: drawing up the audit plans, authorizing inspectors to carry out audits, signing audit decisions and results, conducting analytical and prognostic activities and presenting information and analyses to the higher-level authorities. Fiscal audits were carried out in the field by fiscal audit inspectors. In addition to fiscal audits, tax audits activities could have been ordered by tax authorities pursuant to the Tax Ordinance Act [Ustawa z dnia 29 sierpnia 1997].

In the new administrative structure, presented in figure 2, the jurisdiction over the audits of tax compliance is granted to the directors (heads) of treasury (tax) offices and directors (heads) of customs-treasury (customs-tax) offices. According to the assumptions of the reform of the tax administration the inspectors of fiscal audit offices are planned to be employed in customs-treasury offices. The National Treasury Administration Act [Ustawa z dnia 16 listopada 2016] provides for two types of audits of tax compliance: customs-treasury audit and tax audit. The first one is planned to examine the fulfillment of inter alia: tax obligations, customs duty obligations, restrictions imposed on the gambling industry, provisions of foreign exchange law. In regard to tax matters the employees of customs-treasury offices are planned to take over the cases examined before the reform by fiscal audit offices. Customs-treasury audits are aimed at prevention and disclosure of *tax evasion* and *organized tax crime*. *The employees of these offices are going to be conferred with the special privileges and entitlements conferred previously to the fiscal audit inspectors. They include among others: selected operational and detective activities, enabling information to be obtained, the traces followed and evidence to be collected undercover.*

Regardless of the organizational structure of tax administration and authorities entitled to conduct tax compliance audits, the applicable rules are the general provisions of tax proceedings stipulated in the Tax Ordinance Act. Their function is to standardize the interpretation of procedural regulations. They provide directions for interpretation of all the procedural rules whose meaning is unclear and which are used to fill gaps in legislation and strengthen the procedural position of audited entities [Melezini, Zalewski, 2013, p. 67]. They include: the rule of law, the principle of acting *in a manner enhancing confidence in the tax administration*, the principle of providing information and explanations, the principle of objective truth, the principle of persuasion, the principle of acting swiftly and using simple means, the principle of handling the cases in the written form, the principle of transparency, the two-tier principle, the disclosure principle.

The rule of law is in conformity with the art. 7 of the Polish Constitution [Konstytucja Rzeczypospolitej Polskiej z dnia 2 kwietnia 1997]. According to its provisions, public authorities must act on the basis and within the limits of law. Likewise, pursuant to Article 120 of the Tax Ordinance Act, the authorities conducting audit are obliged to comply with the law. Moreover they should conduct their audits in a manner enhancing confidence in tax authorities and they should provide information about the factual and legal circumstances which may affect the exercise of the parties' rights and obligations. As is indicated by many authors, confidence may be raised only through such actions of authorities conducting audits, which are not oriented solely fiscally, that is: the interpretation of the law cannot take place according to the principle "*indubio pro fisco*", i.e. doubts should not be resolved in favour of the Treasury [Kulicki, 2013, p. 505]. An example of the

implementation of this principle is a statutory obligation to include in an audit report issued by the auditing entity, an instruction about the possibility of raising objections or providing explanations to the audit report and about the right to submit an amended tax return.

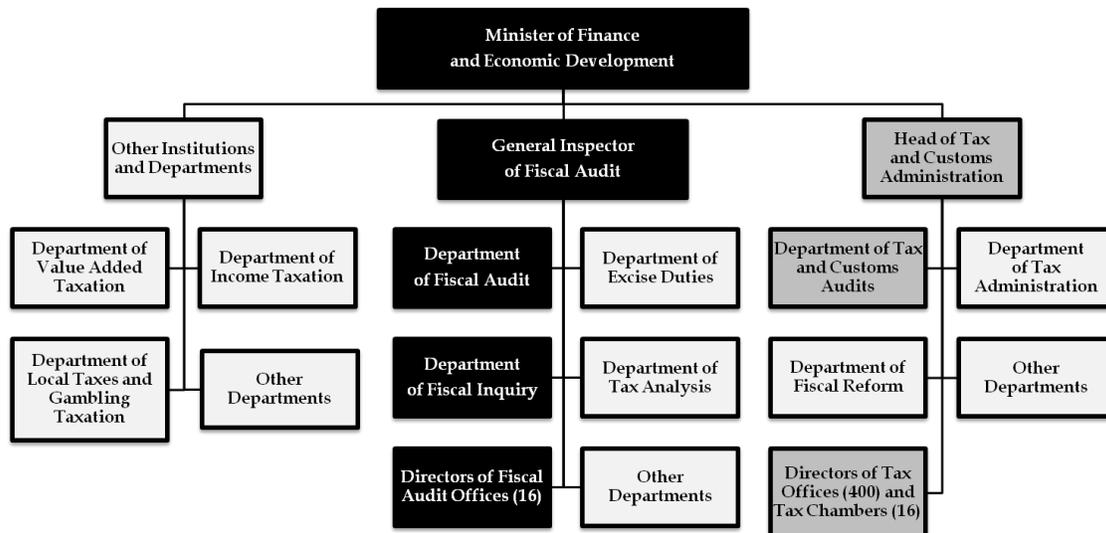


Figure 1. Organizational structure of Ministry of Finance including fiscal audit authorities until 28 February 2017

Source: Own elaboration based on [Struktura organizacyjna, 2017, online]

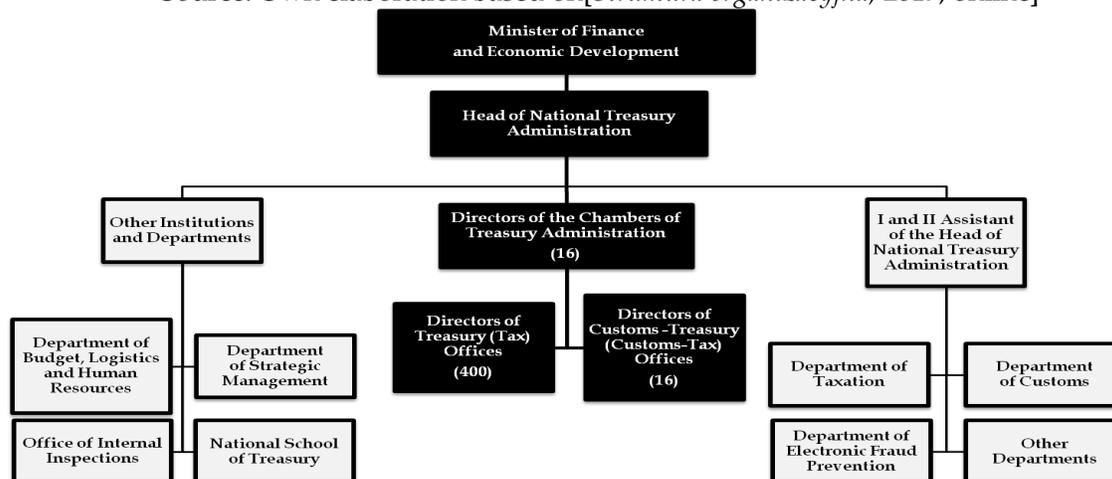


Figure 2. Organizational structure of Ministry of Finance since 1 March 2017

Source: Own elaboration based on [Pokojska, Szulc, 2017, Legalis].

Also the principle of objective truth has a significant effect on the *audit procedures* [Kwietko-Bębnowski, 2016p. 455]. According to this principle the authorities should take all measures necessary to thoroughly clarify the facts and solve the case. At the same time the authority conducting audit is obliged to collect and examine in a comprehensive manner the whole of the evidence. The violation of this principle can also be an important reason leading to the repeal of an administrative decision, even if in the course of the audit no other procedural rules were violated.

The principle of persuasion stipulates that the authorities conducting an audit should explain to the parties the legitimacy of the premises that guide them in their procedural actions. It should, whenever possible, lead to a situation when the party executes the decision of the authority conducting the audit without the need for any coercive measures [Dzwonkowski, 2016, p. 728].

Auditing authorities are also obligated to act thoroughly and quickly in a given case, using the simplest means. This principle should be considered in the context of the principle of objective truth, because the rapidity cannot affect the obligation to explain the facts in-depth and the rule of law, that is, it cannot entail violations of the tax law. The legislator obliged the auditing authorities to settle audit-related matters in writing [Zalewski, Melezini, 2015, pp. 240-241]. For example, such a form is required in the case of decisions and notices.

Auditing authorities are obliged to enable the parties to express their views about the collected evidence and material, as well as the submitted requests. These obligations are imposed on tax authorities under the principle of transparency. Another important characteristic of actions taken by auditing authorities is the fact that they are two-tier, which means that if the audited party appeals against the decision issued in the first instance, the case must be considered by an appellate body. The appellate bodies for decisions of the directors of the fiscal audit offices in 1992-2017 were the directors of the tax chambers and the directors of the customs chambers competent for the audited party. When it was impossible to determine the appropriate director of the tax chamber or the director of the customs chamber, the appeal was considered by the director of the tax chamber and director of the customs chamber competent for the registered office of the fiscal audit authority whose director issued the first decision.

The principle of transparency should be considered in conjunction with the principle of active participation of the audited party in the audit procedures. These principles are expressed in the party's right to access the case records and to make notes, copies and certified copies of them at any stage of the audit. The corresponding provisions are those related to fiscal confidentiality. Fiscal confidentiality concerns information gathered and processed during a fiscal (tax) audit. The rule of fiscal confidentiality must be *adhered* to by: the employees of the tax administration conducting the audit, interns, trainees or students engaged in auditing entities, persons involved in auditing activities on the basis of international agreements ratified by Poland and other persons granted access to information kept under fiscal confidentiality. Disclosure of information kept under fiscal confidentiality is a criminal offense and is punishable by imprisonment from 1 month to 5 years. Moreover, the principle of openness may be limited by the provisions of The Protection of Classified Information Act [Ustawa z dnia 5 sierpnia 2010]. The right to access case records does not apply to documents containing classified information and documents excluded from the record for the sake of the public interest.

As far as the auditing of the entrepreneurs is concerned, additional principles are mentioned, which include [Blicharz, 2013, pp. 103-108]:

- the principle of proportionality – the applied legal measures should be adequate to the situation and circumstances, including the detected irregularities,
- the principle of arbitrariness in selecting a specific legal measure by the auditing entity,
 - –the principle of minimizing nuisance caused by the audit to the audited entity,
 - –the principle of expressing the public interest and the legitimate interests of audited entities.

3. Procedures of fiscal audits conducted in the years 1992-2017

Fiscal audits conducted in the years 1992-2017 were aimed at the verification of the declared tax bases, verification of the calculation and payment of taxes due, the disclosure of economic activities not declared to tax and undisclosed sources of wealth. They were initiated ex officio. The auditing authority notified the audited entity of the intention to conduct an audit. Audits were initiated not earlier than after 7 days and not later than within 30 days from the delivery of the notification. The auditing authority did not notify the audited entity of its intention to conduct an audit, when it was necessary, for example, to prevent an offense, when the audit was justified by an

immediate threat to life or health, or when the entrepreneur did not have an address and it was difficult to contact him or her.

The law limited the time of fiscal audit to 2 months. This time did not include the time limits provided for in the tax law to conduct certain statutory activities (e.g. the deadline for providing evidence, the deadline for taking a stand by another authority, the deadline for removing the process shortcomings), the periods of suspension of the proceedings and the periods of delays by fault of the audited or resulting from circumstances beyond the control of the auditing institution. In case of delays in the audit procedure, the audited entity had the right to file a reminder [Dolata, 2013, p. 150].

In the course of a fiscal (tax) audit a number of obligations were imposed on the audited entities. The most important obligation of the audited was to enable the audit. Thwarting its conduct was penalized pursuant to Article 83 of the Fiscal Penal Code [Ustawa z dnia 10 września 1999] with a fine which in 2017 could amount to 19,198,080 PLN. The penalized activities included for example a refusal to show the revenue and expense ledger or a different document concerning the conducted economic activity, destroying or damaging ledgers or other documents, making them useless or disposing of them. The fundamental rights of the audited were based on the aforementioned general principles. They included, in particular, the right to take an active part in the proceedings, proposing evidence motions and accessing case records. These rights and responsibilities will remain the same under the new rules and within the new organizational structure of tax administration.

A fiscal audit authority completed an audit issuing a decision or a result. As far as the execution of tax obligations is concerned, an audit was concluded with a decision if:

- the findings related to taxes, the collection of which was within the competences of the directors (heads) of tax offices, to excise duties or to the tax on the extraction of some minerals,
- the findings related to fees and non-tax revenues of the state budget, whose collection was within the competences of the directors (heads) of tax offices.
- in the course of the audit, a given tax liability expired.

An audit was concluded with a result if:

- findings concerned other irregularities than those related to issuing a decision, i.e.: it concerned taxes within the competence of local tax authorities, property declarations, transfer of funds to the EU budget, the use of property received from the Treasury in order to conduct public tasks, the privatization of State property, the fulfilling of obligations arising from sureties and guarantees granted by the State Treasury, the use of resources whose repayment was guaranteed by the Treasury and the compliance with standards of the foreign exchange law,
 - no irregularities were detected,
 - the findings concerned cases concluded by a decision of a tax or customs authority.

In the case of a decision the two-tier principle fully applied (i.e. the audited entity had a right to appeal against this decision to a higher instance). Among the objections most commonly raised in appeal by taxpayers in 1992-2017 were:

- infringement of the principle of the objective truth (including the failure to take into account all the relevant circumstances),
- depriving the audited party of the possibility to actively participate in the proceedings,
- erroneous interpretation of the law by the tax authorities.

In the case of results the appeal procedure provided for decisions did not apply. An audit result could not be the subject of a complaint to the administrative court, if its findings were purely informative.

A special form of activities undertaken by fiscal audit employees was intelligence activities. They fulfilled the following functions: informative, detective, preventive and evidence [Kulicki, 2014, p. 292]. In the new organizational structure the tasks of the intelligence will be undertaken by

customs-treasury offices. These tasks include: acquiring, collecting, processing and using information about revenue, turnover, properties and property rights of entities subject to audit. These tasks were primarily preparatory to proceedings being instituted under the Fiscal Offences Act. They were undertaken, in particular, when there was a suspicion of a crime and served evidence gathering. The intelligence units of fiscal audit offices were entitled to:

- use technical measures to observe and record events in public places and their accompanying sounds,
- discreet invigilation of manufacturing, transport, storing and marketing of the objects of crime,
- obtain and process (without the knowledge and consent of the person concerned) the data exchanged in telecommunication transmission, per post or per electronic mail.

In addition the intelligence units of fiscal audit offices also conducted tasks in the field of so-called operating surveillance. Operating surveillance in Poland has also been used by the Police, the Internal Security Agency, the Intelligence Agency, the Central Anticorruption Bureau, the Border Guard, The Military Gendarmerie, the Counterintelligence Service and the Military Intelligence Service.

Operating surveillance could be used by these units solely in order to detect crimes, determine the perpetrators and to obtain and record evidence, inter alia of the following offenses [Matysiak, 2008, p. 114]:

- fiscal, if the depletion of tax exceeded a certain threshold,
- fiscal, by carrying out or arranging slot machine games or mutual wagering games, violating the law or license conditions, or a gambling permit,
- against business causing material damage, the value of which exceeded a certain threshold,
- accepting or giving a financial benefit in connection with performing a public function,
- offences prosecuted under international agreements.

Operating surveillance involved a number of activities conducted in secret. They included:

- obtaining and recording the image or sound from the premises, means of transport or places other than public spaces,
- obtaining and recording the content of the talks held using technical devices (e.g. computer, phone),
- obtaining and recording data stored in data carriers, information and telecommunication systems,
- obtaining and recording mail content, including correspondence by means of electronic communication,
- accessing and controlling the content of deliveries.

Audit material acquired through intelligence operations were subject to detailed procedures. If, for example, it contained information violating professional secrecy, it could be allowed to be used in proceedings for offense or tax offense, if the following conditions were fulfilled:

- it was necessary for the sake of justice,
- the circumstances indicated in that material could not be established on the basis of other evidence.

In addition, if the use of this material in a given case was inadmissible, the destruction of such material was administered.

4. Efficiency of fiscal audits in the years 2011-2015

Reports published by the Ministry of Finance on the activities of fiscal audit offices reveal that in the period 2011-2015 these offices conducted 49,758 field audits (table 1). Of this number about 66% concerned verification of tax compliance (table 2). In the period analysed the share of audits

verifying tax compliance in the total number of audits showed a downward trend and decreased by 3.8 percentage points. The number of conducted audits increased in the period 2011-2013 and then decreased after 2013.

It should be noted that fiscal audit authorities, except for conducting field audits, were also entitled to pursue other activities, including the so-called verification activities (verifying the documentation of a taxpayer on call at the premises of a fiscal audit office). For example, in 2015 there were 3,843 such verifications. As part of the intelligence activities, hearings and visual inspections were also conducted by fiscal audit offices. In 2015 there were 2,127 such inspections and hearings. The fiscal audit office was one of the entities entitled to acquire, among other data, information covered by banking secrecy. In 2015 fiscal audit offices requested access 6,053 times to such secret information from financial institutions in order to supplement or verify the evidence gathered in relation to cases. Moreover, in the same year, fiscal audit offices initiated a total of 5,163 proceedings under the Fiscal Offences Act.

The rate of audits verifying tax compliance in the case of which irregularities were detected was relatively high. It amounted to 78.7% and showed an upward trend in 2011-2015. In the case of 41.9% of taxpayers' audits in 2011 and 64.1% in 2015, the fiscal audit authorities issued a decision determining tax liability.

Specification	Years				
	2011	2012	2013	2014	2015
Fiscal audits completed (number in total)	9906	10 158	10 177	10 105	9412
Fiscal audits verifying tax compliance	6648	6777	7078	6426	5956
Decisions determining tax liability	2787	3127	3652	3558	3819
Returns corrected by taxpayers as a result of fiscal audit	217	1806	1905	1569	1059
Additional tax liability (fiscal audits verifying tax compliance in total; thousand PLN)	2 525 158	3 779 547	6 446 730	10 602 335	18 545 625
Additional tax liability resulting from decisions issued by fiscal audit authorities (thousand PLN)	2 256 060	3 504 686	6 248 629	10 191 616	18 377 093
Additional tax liability Resulting from return corrections (thousand PLN)	269 097	274 861	198 101	410 718	167 870

Table 1. Fiscal audits conducted in Poland in the years 2011-2015

Source: Own elaboration based on (Sprawozdanie roczne, 2013, p. 2; Sprawozdanie roczne, 2015, p. 3; Sprawozdanie roczne, 2016, p. 3).

Measure (in %)	Years				
	2011	2012	2013	2014	2015
Number of fiscal audits verifying tax compliance to number of fiscal audits in total	67,11	66,72	69,55	63,59	63,28
Number of fiscal audits detecting irregularities (non-compliance) to number of fiscal audits verifying tax	74,64	72,79	80,32	82,10	83,53

compliance					
Number of fiscal audits concluded by decisions determining tax liability to number of fiscal audits verifying tax compliance	41,92	46,14	51,60	55,37	64,12
Number of returns corrected by taxpayers as a result of fiscal audit to number of fiscal audits verifying tax compliance	32,72	26,65	26,91	24,42	17,78
Number of fiscal audits in total per 1000 auditors	NDA	NDA	2911,87	2899,57	2643,08

Table 2. Selected measures of fiscal audit efficiency (fiscal audits conducted in the years 2011-2015)

NDA = NoData Available.

Source: Own elaboration based on (Sprawozdanie roczne, 2013, p. 2; Sprawozdanie roczne, 2015, p. 3; Sprawozdanie roczne, 2016, p. 3).

For the time of the audit the taxpayer's right to submit an amended (corrected) tax return was suspended. The audited taxpayer still had the right to submit an amended tax return within 14 days from the date of receiving the audit report. The amendments could be made within the scope covered by the audit. This possibility was indicated in the audit report. When submitting an amended tax return after the completion of the audit the taxpayer was not subject to sanctions under the Fiscal Offences Act if he or she paid the liabilities due as a result of the audit. The audited entity was obliged to inform the fiscal audit authority about submitting the amended tax return to the competent tax office together with a written justification of the causes of the amendments within not more than 3 days. In the justification, the audited entity was obliged to indicate, in particular, that introducing amendments into the tax return was related to the audit conducted by a given fiscal audit authority. In 2011-2015, such amended returns were submitted by 6,556 taxpayers (table 1).

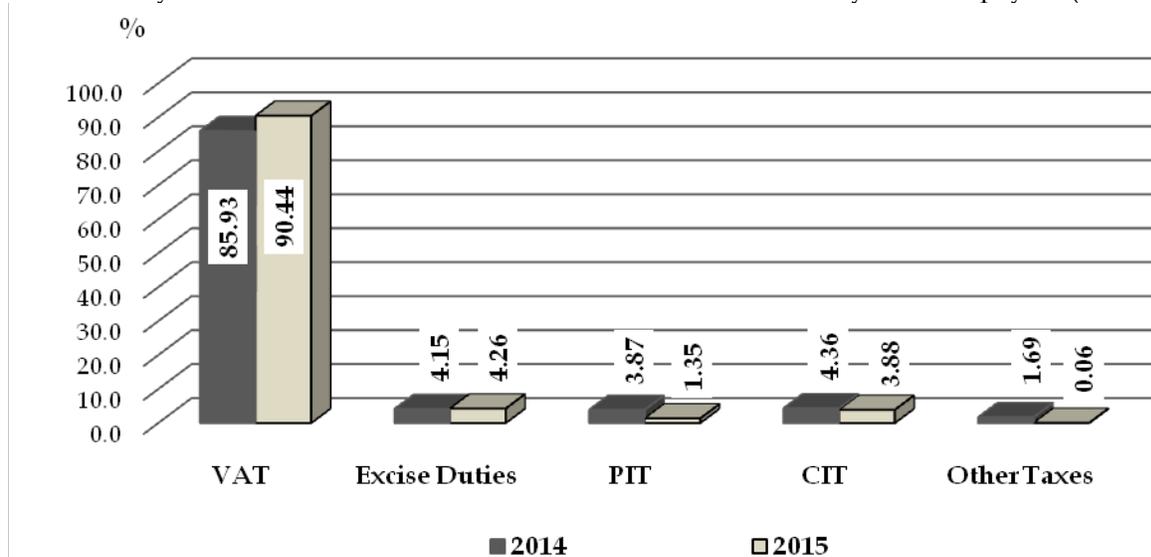


Figure 3. Structure of additional tax liabilities as a result of fiscal audits Verifying tax compliance by type of taxes in the years 2014-2015 (%)

Source: Own elaboration based on (Sprawozdanie roczne, 2016, p. 4).

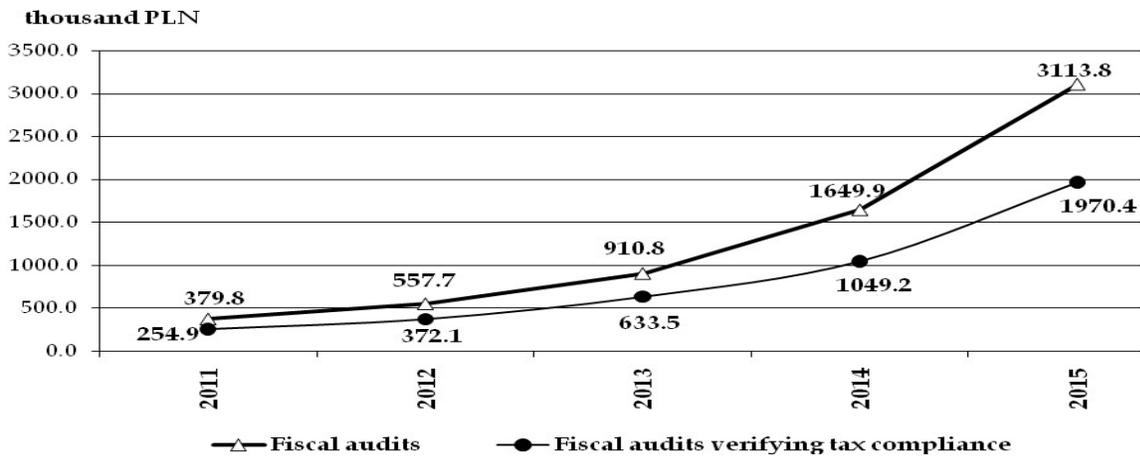


Figure 4. Additional tax liability per fiscal audit conducted in the years 2011-2015

Source: (Sprawozdanie roczne, 2016, p. 6).

In 2011-2015, fiscal audit offices detected in the course of the audits irregularities totaling 41,899.4 million PLN. In the period analyzed this amount increased almost 7.5 times. Approximately 96.8% of this amount was gained by the state budget as a result of decisions determining the amount of tax liability. About 1,320.6 million PLN was paid by taxpayers as a result of submitting corrected tax returns after the audits were completed, but before the decisions were issued. In 2011-2015 fiscal audit authorities focused in particular on inspecting obligations related to value added tax. The share of the amount of irregularities (additional tax liability as a result of fiscal audits) in the declaration of VAT in the total amount of irregularities detected in the course of fiscal audits verifying tax compliance amounted to 90.4% in 2015 (figure 3).

The effectiveness of fiscal audits may be assessed on the basis of various indicators. These include the number of audits per 1,000 inspectors or the amount of additional tax liability resulting from one audit. In 2015, the first of these indicators amounted to 2,643.08 and decreased compared to 2013 by 269 audits per inspector. In 2011-2015 there was a significant increase in the amount of additional tax liability per one audit (figure 4). For all audits this indicator increased from PLN 379,800 to PLN 3,113,800. With regard to audits verifying tax compliance it increased from PLN 254,900 to 1,970,400 PLN.

5. Discussions and conclusions

Citizens of the Republic of Poland may be subject to numerous audits under various legal acts, but it is the audit of tax compliance which causes the most controversies. In 2011-2015 the audit of tax compliance was exercised by two categories of institutions with different powers in Poland. It should be emphasized that fiscal audit authorities had broader powers than tax authorities. They could additionally verify the correctness of paying non-tax government duties, the receivables of the state earmarked funds, submitted property statements, the management of public funds, the transfer of own resources to the EU budget, the management of state property and the verification of the compliance with the foreign exchange law. In addition fiscal audit authorities were granted the right to conduct intelligence operations. They could be carried out in the form of operating surveillance activities, as well as non-operating methods. The rights granted to fiscal audit offices were with this respect similar to those of the police, military intelligence or anti-corruption organs.

In the years 2011-2015, fiscal audit authorities conducted mostly audits of tax compliance. In this period there was a rapid increase in the amount of irregularities detected in the course of fiscal audits in general, as well as those related specifically to declaring tax liabilities by taxpayers. Also one of the indicators of the efficiency of these audits increased significantly, i.e. the number of revealed irregularities per one inspection. It is difficult to determine whether the cause of this increase was the improved efficiency of audits or the growth in the number of tax noncompliance

incidents. In the case of the second of these indicators, those measuring the efficiency of fiscal audits – namely, the number of audits per 1,000 inspectors – a decline may be noticed in the last years.

The share of irregularities detected in relation to the payment of value added tax in the total amount of irregularities detected was exceptionally high. This fact could have been a consequence of several factors. Fiscal audits generally related to entities conducting business on a large scale and achieving high turnover. These entities were payers of value added tax. An important factor may be also a significant level of fraud in value-added tax, including a carousel fraud, which constitutes one of the problems the European Union is currently facing.

References

- Dolata S., 2013. Podstawy wiedzy o polskim systemie podatkowym. Warszawa: Wolters Kluwer business, p. 150.
- Konstytucja Rzeczypospolitej Polskiej z dnia 2 kwietnia 1997 roku, Dz. U. z 1997 r., Nr 78 poz. 483, z późn. zm.
- Kulicki J., 2013. Kontrola skarbową. Komentarz. Warszawa: Wolters Kluwer business, p. 505.
- Kulicki J., 2014. Kontrola skarbową w systemie kontroli państwowej. Warszawa: Wolters Kluwer business, p. 292.
- Kwietko-Bębnowski M., 2016. Ordynacja podatkowa. Warszawa: Wolters Kluwer business, p. 455.
- Matysiak A., 2008. Kontrola podatkowa i skarbową w przedsiębiorstwie, Warszawa: AD Drągowski S. A.
- Measuring Tax Gaps 2016 edition, 2016. London: HM Revenue & Customs, p. 11.
- Melezini A., Zalewski D., 2013. Postępowanie podatkowe: 810 wyjaśnień i interpretacji. Warszawa: Wolters Kluwer business, p. 67.
- Pokojska A., Szulc M., 2017. Reforma odmieni całą organizację. Dziennik Gazeta Prawna, 13.01.2017, Legalis.
- Sprawozdanie roczne kontrola skarbową 2012, 2013. Warszawa: Ministerstwo Finansów, p. 2-8.
- Sprawozdanie roczne kontrola skarbową 2014, 2015. Warszawa: Ministerstwo Finansów, p. 2-8.
- Sprawozdanie roczne kontrola skarbową 2015, 2016. Warszawa: Ministerstwo Finansów, p. 2-8.
- Struktura organizacyjna Ministerstwa Finansów – schemat. Ministerstwo Finansów. Available at website:
<http://www.mf.gov.pl/ministerstwo-finansow/ministerstwo-finansow/struktura-organizacyjna/podporzadkowanie-departamentow-i-biur> [Accessed: 10.01.2017].
- Ustawa z dnia 28 września 1991 roku o kontroli skarbowej, t. j. Dz. U. z 2015 r., poz. 553, z późn. zm.
- Ustawa z dnia 29 sierpnia 1997 roku, Ordynacja podatkowa, t. j. Dz. U. z 2015 r., poz. 613, z późn. zm.
- Ustawa z dnia 10 września 1999 roku, Kodeks karny skarbowy, t. j. Dz. U. z 2013 r., poz. 186, z późn. zm.
- Ustawa z dnia 5 sierpnia 2010 roku o ochronie informacji niejawnych, t. j. Dz. U. z 2016 r., poz. 1167.
- Ustawa z dnia 16 listopada 2016 roku o Krajowej Administracji Skarbowej, Dz. U. z 2016 r., poz. 1947.
- Zalewski D., Melezini A., 2015. Ustawa o kontroli skarbowej. Komentarz praktyczny. Warszawa: Wydawnictwo C.H. Beck, p. 240-241.
- Dzwonkowski H., 2016. Ordynacja podatkowa. Komentarz. Warszawa: Wydawnictwo C.H. Beck, p. 728.