

## Thesis summary

Title: Tax compliance in fiscal audit

This doctoral dissertation concerns tax compliance and factors influencing it, with reference to activities of fiscal audit agencies in Poland. Tax compliance is essential to maintain fiscal revenue of the state as most of this revenue results from self-assessment, not from assessment of a fiscal audit agency.

The purpose of the dissertation was to present tax compliance in both subjective and objective aspect, thus considering individual attributes of taxpayers.

The dissertation discussed a concept of tax compliance and factors influencing it. Firstly, these factors depend upon individual attributes of a taxpayer: age, sex, education, wealth and income, tax morale, fluency in tax law, taxpayer's beliefs in his individual opportunities to avoid tax and probability of tax inspection. Secondly, features of a tax system are also important: probability of tax inspection, fine for underreporting a tax liability, available forms of taxation and the shape of the tax system, including procedural tax fairness. Theoretical models of matching fiscal audit actions with taxpayer's compliance level were also presented – i. e. the ATO and BISEP models. Then, legal and organizational frame of fiscal audit in Poland were thoroughly analyzed. It was explained how fiscal audit proceeds and what means are available to its disposal. The conclusion was that the tax audit in Poland aims at the least tax compliant taxpayers (i.e. tax frauds).

The thesis of the dissertation was: the level of tax compliance of Polish taxpayers audited by the fiscal audit agency is lower than the average.

Additional thesis:

1. Fiscal audit performed during a year when tax liability expires results in less correct decisions than average,
2. Fiscal audit activities in analyzed period significantly improved tax efficiency.

The dissertation analyzed judgements of administrative courts of years 2010-2011 concerning decisions of fiscal audit agencies. Its examination allowed to confirm that the actual level of tax compliance of taxpayers audited by fiscal audit agencies is lower than average of general taxpayers' population in Poland, as estimated in Niesiobędzka research (2013, p. 102). It means that the fiscal audit in Poland really concentrates on tax frauds.

Based on the examination and analysis of fiscal audit statistics for the year 2010, major areas of interests of fiscal audit were determined: VAT taxpayers audits. Quantitative and qualitative results of fiscal audits were presented, which included decisions issued, assessment corrections, filed and acknowledged appeals and actual tax payments.

The research and fiscal audit statistics analysis allowed to discover irregularities in fiscal audit work. It was found that fiscal audits performed during a year when tax liability expired resulted in more incorrect decisions than average. Furthermore, a category of audits

was noticed where decisions were repealed or changed many times. Most of these audits concerned tax frauds and were performed in the year of expiration of tax liability.

As the dissertation focused on tax compliance of taxpayers audited by fiscal audit agencies, it seemed reasonable to present costs and actual financial results of these agencies. It was revealed that fiscal audits in the analyzed period significantly improved tax efficiency. It seems that the results could have been better if tax audit agencies differentiate taxpayers' treatment based on their tax compliance level.