

## SELECTED TAX PROBLEMS OF ADMINISTRATIVE ENFORCEMENT OF TAXES AND LOCAL FEES

Dr. Sylwester Bogacki, University Professor

Institute of Public Administration and Business, Faculty of Administration and Social  
Sciences, University of Economy and Innovation in Lublin, Poland

e-mail: [sylwester.bogacki@wsei.lublin.pl](mailto:sylwester.bogacki@wsei.lublin.pl); <https://orcid.org/0000-0002-8330-4573>

Dr. Volodymyr Martyniuk, professor

Department of Administrative and Financial Management,

Lviv Polytechnic National University, Ukraine

e-mail: [volmartyniuk@gmail.com](mailto:volmartyniuk@gmail.com); <https://orcid.org/0000-0003-4139-0554>

**Abstract.** Article 13 of the Tax Ordinance lists the tax authorities. In the case of local government units, the tax authority is the head of the local authority, the mayor, the head of the district authority and the head of the voivodship, as the authority of first instance, and the local government board of appeals, as the authority to appeal against the decision of the head of the local authority, the mayor. The provision of Article 13 of the Tax Ordinance is imprecise with respect to the jurisdiction of instances because it regulates the jurisdiction of the appellate authorities only with respect to decisions, leaving aside the issue of provisions. In practice, however, there is no doubt that the body appealing against decisions is also the body appealing against provisions.

**Keywords:** tax authorities, administrative enforcement, taxes and local fees

### INTRODUCTION

The Act on enforcement proceedings in administration has been amended as of 30 July 2020 and as of 20 February 2021. The introduced changes covered not only tax dues enforced for the benefit of communes or the State Treasury, but also all public-legal dues for the benefit of local government units at all levels, enforced in administrative enforcement. In communes the compulsory enforcement of arrears of real estate tax, agricultural tax, forestry tax, tax on means of transport, municipal waste management fee, as well as other public receivables such as fees for road lane occupation, fees for placing infrastructure in the road lane has been changed, fees for the increase in the value of real estate (planning rent), adiacencka fee, mining fee, fees for the use

of pre-school education in public pre-school education establishments run by local government units and fees for the use of meals in these establishments, subsidy returns or enforcement of fines imposed by administrative mandate.

## 1. ADMINISTRATIVE ENFORCEMENT

The tax authorities are listed in Article 13 of the Tax Ordinance (Tax Code).<sup>1</sup> In the case of local government units (LGU's), the tax authorities are: the head of commune (mayor), head of district (district president) and marshal of the voivodship (head of voivodship) – as the body of first instance, and the local government appeals board – as the body appealing against the head of commune (mayor's) decision. The provision in Article 13 of the Civil Code is imprecise with respect to the jurisdiction of instances, because it regulates the jurisdiction of the appellate authorities only with respect to decisions, leaving aside the issue of provisions. In practice, however, there is no doubt that the body appealing against the decision is also the body appealing against the provisions. Proceedings aimed at compulsory execution of obligations arising from the norms of administrative law, including collection of unpaid taxes, are regulated by the act of June 17, 1966 on enforcement proceedings in administration.<sup>2</sup> It specifies, among other things, the procedure to be followed by creditors in cases where the obligated persons evade performance of their duties, as well as the procedure to be followed by enforcement authorities and the coercive measures to be taken by them in order to bring about or secure performance of the obligations. Enforcement proceedings are conducted by the enforcement authority, which institutes them at the request of the creditor, on the basis of the enforcement title issued by the creditor. The Law on Enforcement Proceedings specifies the enforcement authorities. With the exceptions listed in the Act, the head of the tax office is the enforcement authority authorised to apply all enforcement measures in administrative enforcement of monetary claims, as well as to secure such claims (Article 19(1) A.P.E.A.). One of these exceptions is Article 19(2) A.P.E.A., in which the legislator decided that the

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<sup>1</sup> Act of 29 August 1997, the Tax Ordinance; Journal of Laws of 2021, item 1540.

<sup>2</sup> On 30 July 2020, the Act on Amending the Act on Enforcement Proceedings in Administration and Certain Other Acts (Journal of Laws item 1427 as amended) entered into force, which amended the Act of 17 June 1966 on Enforcement Proceedings in Administration (Journal of Laws of 2020, item 1427 [hereinafter: A.P.E.A.]). The changes introduced by the amendment covered the issues of pre-enforcement proceedings and enforcement proceedings carried out by heads of villages, mayors (city presidents), starosts and province governors with respect to tax and public law revenues to which administrative enforcement applies. Another amendment entered into force on 20 February 2021. With respect to pre-enforcement proceedings, the fundamental change affected reminders – see the Regulation of the Minister of Finance, Funds and Regional Policy of 4 December 2020 on data contained in a reminder, Journal of Laws item 2194.

competent authority of a municipality with the status of a city, mentioned in separate regulations, and of a municipality that is part of the administrative district of Warsaw, is the enforcement authority authorised to use all enforcement measures, except for execution against real property, in administrative enforcement of pecuniary receivables which that authority is competent to establish or establish and collect. These receivables are primarily taxes and fees regulated in the Act of 12 January 1991 on local taxes and fees.<sup>3</sup>

Pursuant to Article 1c L.T.F., the head of the local government (mayor, town president) is the competent tax authority in matters relating to the levies regulated therein. The local government appeals board is the body which appeals against the decision of the mayor. This therefore applies to real estate tax, agricultural tax, forestry tax, vehicle tax, dog ownership tax, market tax, local tax and spa tax. Pursuant to specific provisions, municipalities are also competent to determine or impose, inter alia, an additional fee for parking in a paid parking zone, an ad valorem fee or a penalty for cutting down trees without a permit.

## 2. INITIATION OF ENFORCEMENT PROCEEDINGS

The Ordinance of the Minister of Finance, Funds and Regional Policy of 18 November 2020 on the procedure for money creditors specifies, among other things, the procedure for money creditors when taking action to apply enforcement measures.<sup>4</sup> If the creditor is not at the same time the enforcement authority, he should immediately refer the enforcement title to the locally competent head of the tax office. If, on the other hand, the creditor has the status of an enforcement authority, he should immediately apply an enforcement measure himself.<sup>5</sup>

If the creditor is also the enforcement authority authorised to apply enforcement measures to a limited extent, but the enforcement proceedings conducted by the creditor have been wholly or partially ineffective, the creditor must refer the enforcement title to the locally competent head of tax office with a view to conducting the enforcement proceedings. Such authorities,

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<sup>3</sup> Journal of Laws of 2019, item 1170 [hereinafter: L.T.F.].

<sup>4</sup> Ordinance of the Minister of Finance, Funds and Regional Policy of 18 November 2020 on proceedings of money creditors, Journal of Laws item 2083; Ordinance of the Minister of Finance of 24 July 2020 on transfer of enforcement title and other documents to the enforcement authority, Journal of Laws item 1310.

<sup>5</sup> Ordinance of the Minister of Finance, Funds and Regional Policy of 18 February 2021 on cooperation between the creditor, the enforcement authority and the debtor of the seized debt in enforcement proceedings of monetary receivables, Journal of Laws item 320.

unable to apply the measure of execution from real estate, are presidents of towns carrying out the execution on their own.<sup>6</sup>

### 3. PROCEDURES FOR COLLECTION AND RECOVERY OF LOCAL TAXES AND CHARGES

Each procedure applied by the local government applies to the collection and recovery of debts to which the provisions of the Act on enforcement proceedings in administration apply. The procedures are to define the principles of proceedings aimed at the recovery of receivables, together with interest and other fees arising after the decision to initiate the recovery procedure. Implementation of procedures is to ensure proper and timely collection of taxes and fees of public law nature and to limit the risk of time-barring of public law receivables in connection with not taking steps to enforce them.

In each procedure, managers of units are obliged to control, on an ongoing basis, entering data that enable identification of the payer, type and amount of receivables and payment dates. The recording of amounts due for payment together with the data of persons obliged and payment deadlines should be performed on an ongoing basis, but not later than within 3 to 5 days from the date the decision becomes final or another event occurs that results in the obligation to pay public-law debts to the local government units.

In the case of declarations submitted by taxpayers, recording takes place with the date of receipt in the local government except for declarations in relation to which it is necessary to undertake verification activities referred to in the Tax Ordinance. In case the due amount has not been paid on time, an employee of the tax accounting unit automatically prepares and delivers a reminder to the obliged person, in accordance with the rules specified in the regulations on the procedure of creditors of money receivables in administrative enforcement. It is permissible for employees to undertake information activities referred to in the provisions of the Regulation of the Minister of Finance on the procedure of creditors of monetary receivables, aimed at voluntary performance of the obligation by the obliged person, if there is a justified assumption that the obliged person will voluntarily perform the obligation without the need to initiate administrative enforcement proceedings. The actions may be taken, in particular, through an Internet information portal, short text message (sms), e-mail, telephone or fax and may include information about the deadline for payment of the monetary receivable or its expiration, the amount of the monetary receivable, type and amount of interest for failure to pay the monetary receivable on time as well as threatened administrative

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<sup>6</sup> Ordinance of the Minister of Finance, Funds and Regional Policy of 18 November 2020; Ordinance of the Minister of Finance of 24 July 2020.

enforcement and possible enforcement costs. The selection of these methods is made according to the information available and the technical possibilities of the municipality [Wołowiec 2016a, 10–12].

In practice, the actions taken should be documented by means of an official note or a printout of an e-mail. In case of information actions taken, an employee sends a reminder to the debtor no earlier than after 7 days and no later than 21 days from the date of taking those actions. The amendment of Article 15 A.P.A. obliges the creditor to include a reminder that if the debtor fails to fulfil the obligation in full within 7 days from the date of service of the reminder, the debtor is obliged to notify the creditor of a change in the address of his place of residence or registered office. However, if the duty to notify is not fulfilled, delivery of the creditor's letter (reminder notice) to the current address is effective. Upon expiration of the payment deadline specified in the reminder, an employee of the tax accounting unit draws up an enforcement title no later than three months after expiration of the payment deadline specified in the reminder.

The enforcement title shall be drawn up in accordance with the requirements provided for in the regulations on administrative enforcement of monetary receivables and shall be sent to the appropriate head of the tax office. If, after the delivery of a reminder notice, the debtor files a request for relief from his obligations, it is permissible not to send the enforcement title to the head of the tax office until the debtor's request has been considered [Wołowiec 2016b, 6–11].

The amendment to the Act on Enforcement Proceedings in Administration, July 30, 2020, introduced in Article 26(1c) A.P.E.A., the obligation to transfer enforcement titles to the head of the tax office by electronic means – using the ICT system or means of electronic communication. If for technical reasons the electronic way is not possible, then – the creditor transfers the enforcement titles to the head of the tax office by Polish post within the meaning of the Postal Law,<sup>7</sup> by its employees and other authorized persons or bodies. In practice, this means that the head of the local authority, mayor (city president) is obliged to transmit the enforcement titles to the head of the tax office via the ICT system. And if those systems are not working, the creditor has the right to transfer the enforcement titles in paper form. The transitional provisions introducing amendments to the Act on Enforcement Proceedings in Administration as of 30 July 2020, in particular Article 28 of the Act amending the Act on Enforcement Proceedings in Administration and certain other acts, provide that until the teleinformatics<sup>8</sup> system is operational, by 30 June 2021, the creditor had the right to transmit the enforcement titles and other

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<sup>7</sup> Act of 23 November 2012, the Postal Law, Journal of Laws of 2020, item 1041 as amended.

<sup>8</sup> Application e-TW or e-PUAP.

information to the enforcement authority in paper form or through the creditor's and enforcement authority's electronic mailbox.<sup>9</sup>

In accordance with the ordinance of the Minister of Finance on designation of an authority to run the ICT system designed to transmit enforcement requests and enforcement titles or the required information to the head of the tax office, the Director of the Tax Administration Chamber in Szczecin has been designated to run the ICT system. This authority managing the ICT system, upon the creditor's application, grants the creditor access to this system to the extent necessary to initiate or conduct the enforcement proceedings. A model of this application has already been published on the portal of creditors and enforcement authorities.<sup>10</sup>

Each employee responsible for debt collection is obliged to analyze the receivables due, as well as to take all actions aimed at preventing the statute of limitations. In particular, an analysis should be made as to whether it is reasonable and rational to establish a security on the debtor's assets by way of establishing a compulsory mortgage on real property belonging to the debtor or a fiscal pledge on movable property. In addition, in cases where the enforcement proceedings have been discontinued due to lack of debtor's assets, once a year we should take action to disclose the components of debtor's property that may be subject to enforcement [Wołowiec 2015, 13–15].

#### 4. EXECUTIVE TITLE AFTER LEGAL CHANGES IN 2021

In order to initiate administrative enforcement of monetary claims, an executive title properly issued by the creditor is required. In addition to the enforcement title needed to carry out administrative enforcement of local taxes and fees, there is a further enforcement title. The creditor issues a further enforcement title only in three cases: in the event of a concurrence of enforcement proceedings, in the event that the enforcement authority competent to re-open administrative enforcement proceedings does not hold the previous enforcement title and in the event that the monetary receivable is secured with a compulsory mortgage, including a forced maritime mortgage.

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<sup>9</sup> Announcement of the Minister of Finance, Funds and Regional Policy of 15 March 2021 on the deadline for launching the ICT system intended for transmitting enforcement titles to the head of the tax office, Official Gazette of the IFFiPR item 25; Announcement of the Minister of Finance, Funds and Regional Policy of 27 April 2021 amending the announcement on the deadline for launching the ICT system intended for transmitting enforcement titles to the head of the tax office, Official Gazette of the IFFiPR item 63.

<sup>10</sup> Ordinance of the Minister of Finance of 10 June 2020 on the designation of an authority to operate a teleinformation system designed to transmit enforcement requests and enforcement titles or required information to the head of the tax office, Journal of Laws item 1072.

The next enforcement title is the newest of all types of enforcement titles. It was introduced to enforcement proceedings in administration by the legislator in the amendment of the Act on Enforcement Proceedings in Administration of 30 July 2020. The most common reason for issuing a subsequent enforcement title is the necessity to make a security on the property included in the joint property of the obligor and his spouse. The next reason for issuing another writ of execution is the execution from the real estate included in the common property of the obligee and his spouse. The last one is the execution from the object of the compulsory mortgage in case of transferring this object to an entity other than the obliged one [Kmieciak 2021].

The creditor's basic obligation is to immediately notify the enforcement authority of the events enumerated in Article 32a A.P.E.A. The creditor should immediately notify the head of the tax office of any change in the amount of the pecuniary receivable covered by the enforcement order resulting from its expiry in whole or in part, in particular when the expiry results from: enforcement of the pecuniary receivable by another enforcement authority, prescription of the pecuniary receivable and payment of the pecuniary receivable to the creditor. The manner of providing the enforcement authority with this information is regulated in the regulation on cooperation between the creditor, the enforcement authority and the debtor of a seized claim in monetary enforcement proceedings.<sup>11</sup>

It is the duty of the head of the local government, the mayor of a town or city to promptly notify the head of the tax office of any event that might give rise to suspension or discontinuance of enforcement proceedings. Enforcement proceedings shall be suspended in whole or in part: in the event of a stay of execution, postponement of the deadline for performance of an obligation or spreading the payment of a pecuniary receivable into instalments; in the event of the death of the obligor if the obligation is not strictly related to the obligor, and enforcement is carried out with property or a property right that has not expired due to the death of the obligor; in the event of the obligor losing the capacity to perform legal acts and the lack of his/her statutory representative; at the request of the creditor and in other cases provided for in the laws.

In accordance with Article 59(1) A.P.E.A., the prerequisites for discontinuance of the enforcement proceedings are: inadmissibility of administrative enforcement, including due to the obligee, failure to meet the requirements set forth in Article 27 of the Act, the death of the obligee, when the obligation is strictly related to the obligee, or when it is not strictly related to the obligee, but enforcement is conducted exclusively from a property right, which has expired due to the death of the obligee, when enforcement proceedings suspended at the request of the creditor have not been resumed before the

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<sup>11</sup> Ordinance of the Minister of Finance, Funds and Regional Policy of 18 February 2021.

lapse of 12 months from the date of filing the request, as well as in a situation where the request for discontinuance of enforcement proceedings is submitted by the creditor; when separate laws so provide. The head of the tax office shall immediately notify the head of the tax office of any event that causes the reason for the suspension of the enforcement proceedings to cease; the period for which interest is not charged for failure to pay the amount due on time as a result of an event occurring after the date of issuing the enforcement title; information obtained about the assets or source of income of the obligor.

## 5. AMENDMENT OF THE ACT ON ENFORCEMENT PROCEEDINGS IN ADMINISTRATION OF 20 FEBRUARY 2021

When directing the writ of execution for administrative enforcement, the creditor shall provide the enforcement authority with the writ of execution together with the information regarding the assets of the debtor or the source of his/her income – if the creditor has such information. As a rule, it is possible to submit the enforcement title for enforcement without indicating the assets of the debtor. However, as practice shows, the execution in which the creditor indicates the debtor's assets is carried out immediately and, most importantly, effectively. Therefore, it is in the creditor's interest to exercise this right as often as possible. One of the solutions is to summon the obliged person to submit a statement about his/her assets and sources of income as well as about the truth and completeness of the statement.

The statement shall be submitted under pain of criminal liability for making a false statement, on a specified date, in writing or orally into minutes. The summons includes an instruction of the obliged person on the penal liability for making a false statement and information enabling the submission of a true and complete statement about the person's property and sources of income. The Minister of Finance, in the regulation on the declaration of the obligor on his/her assets and sources of income, as well as the truthfulness and completeness of the declaration and the request to submit such a declaration, indicated the elements of the request to submit such a declaration and the obligatory elements of the declaration itself. The regulation does not include a template of the summons or declaration, however, based on the applicable provisions of law, each of the creditors may prepare such a template on their own.<sup>12</sup>

With regard to determining the debtor's assets (Article 36 of the Act on enforcement proceedings), to the extent necessary to initiate or conduct the enforcement proceedings, the enforcement authority or the creditor may request

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<sup>12</sup> Ordinance of the Minister of Finance of 15 July 2020 on the statement of the obliged person on his/her assets and sources of income, as well as on the truthfulness and completeness of this statement and the call for its submission, Journal of Laws item 1279.



information and explanations from the participants to the proceedings and request information from public administration bodies and organizational units subordinate to them as well as other entities. Information and explanations shall be provided free of charge by the participants to the proceedings.

## 6. RULES ON ISSUANCE OF REMINDERS

Non-compliance by a taxpayer with an obligation to pay tax resulting from a tax return or decision results in the necessity for the creditor to undertake, *ex officio*, debt collection activities. The first step is to send the taxpayer a written reminder. Administrative enforcement may be initiated if the creditor sends the taxpayer a written reminder after the expiration of the deadline for fulfillment of the obligation. The reminder should contain the elements specified in the Regulation of the Minister of Finance on the procedure of cash creditors. As the signature is not an obligatory element of the reminder, only the name and official position of the person authorized to act on behalf of the creditor are indicated [Wołowiec 2016c, 44–47].

The reminder is issued in one copy, the original is sent to the taxpayer, and the copy is saved in the computer system without the obligation to print another copy to be placed in the case file. There are no separate records of reminders – reminders are processed and collected in the computer system within the financial and accounting system. The deadline for payment of overdue amounts specified in the reminder is set for 7 days from the date of delivery of the reminder to the taxpayer.

The creditor sends the reminder to the taxpayer after the expiration of the deadline for payment of the amount due, when the total amount of the amount due, including interest, exceeds ten times the reminder costs. If the amount of the debt is lower, the reminder shall be issued no later than by 30 June of the following fiscal year. The reminders generated in the computer system should be verified before sending in order to ensure that they were issued correctly.

As of 20 February 2021, the content of the reminder is regulated by the regulation on data included in the reminder. Paragraph 2 of the regulation contains a closed catalog of enumerated elements of a reminder.

As of 20 February 2021, the amendment of the Act on enforcement proceedings in administration introduced the possibility of limitation of reminder costs. Article 15(3c)(first sentence) of the A.P.A. provides that the obligation to pay reminder costs is time-barred after 3 years, counting from the end of the calendar year in which the enforced obligation expired. As a rule, therefore, reminder costs as a liability are not imputed in the accounting equipment. There is no legal basis to allocate reminder costs that are due but not paid. Only for the reporting purposes, when reminder costs are presented in the Rb-27S report, the column of receivables shows the reminder costs paid.

Therefore, since the overdue reminder costs are not assigned anywhere, as a result of the statute of limitations on the obligation to pay them, there is no need to write them off. The statute of limitations on the obligation to pay reminder costs is 3 years, counting from the end of the calendar year in which the enforced obligation expired.

## 7. ACCOUNTING RECORDS OF TAXES AND INTEREST ON TAX ARREARS

An employee of the tax accounting unit is obliged to systematically verify the arrears covered by the reminder for a given period in order to check whether enforcement titles were issued for all arrears. What is important, before issuing the writ of execution, he/she should check whether the amount indicated in the writ of execution has not been credited to his/her bank account or via the Polish Post, or paid directly to the cash desk. Administrative enforcement may be initiated without prior delivery of a reminder in the cases referred to in the Regulation of the Minister of Finance on the definition of pecuniary receivables the enforcement of which may be initiated without prior delivery of a reminder.

In the case of postponement of the deadline for payment of a tax liability or payment in installments, the person keeping the analytical accounting records enters the decision into the computer system, the taxpayer's account and notifies the enforcement authority of the decision. If the decision expires due to the fact that the taxpayer did not pay the deferred tax or tax arrears with default interest within the period specified in the decision or did not pay any of the installments into which the tax or tax arrears were spread together with default interest, the decision restores the deadlines in accordance with the provisions of the Tax Ordinance Act and initiates recovery of these tax arrears.

In order to resume the enforcement proceedings, the enforcement authority shall be notified of the expiry of the decision on postponement or payment in instalments of the tax arrears and the enforcement authority shall be informed about the amount of the claimed cash receivable. The competent enforcement authority shall be immediately notified of any change in the status of the arrears covered by the writ of execution or expiry of the arrears as well as of any change affecting the enforcement proceedings. Notifications of the expiry of an obligation in whole or in part are signed by a person authorized to act on behalf of the creditor. In the course of verifying the recoverability of arrears by enforcement bodies, an employee of the tax accounting unit submits written inquiries on the status of enforcement titles.

If after the lapse of 1 year counting from the end of the year in which the writ of execution was issued to the external enforcement authority, no amounts have been paid to the tax account, or no information has been received about

the activities of the authority in the given proceedings – an inquiry is sent to the enforcement authority about the status of the enforcement proceedings. Subsequent inquiries are sent once a year. In the case of enforcement titles addressed to the own enforcement body, the status of the ongoing enforcement proceedings is agreed orally or in writing as required. In the case of the payment of arrears from enforcement titles to a bank account other than the bank account set aside for enforcement payments, an employee prints the payment document and forwards it to the appropriate unit carrying out administrative enforcement processes. It should be borne in mind that at present, in addition to the enforcement title, further enforcement title, modified enforcement title and lost enforcement title regulated so far by the Act on Enforcement Proceedings in Administration, a new one has appeared – another enforcement title.

Pursuant to Article 53(1) of the Code of Civil Procedure, interest on tax arrears is charged. Interest on tax arrears is recorded as: Wn 751 “Financial costs” and Ma 225 “Settlements with budgets,” while payment to the tax office of interest on tax arrears respectively: Wn 225 “Settlements with budgets” and Ma 130 “Unit current account.” Records of local taxes and fees are an integral part of the accounting records of the office and are kept using synthetic accounts of the office as a budgetary unit. Records of tax settlements are kept on: balance sheet accounts: synthetic accounts of the general ledger and analytical and detailed accounts of auxiliary ledgers; and off-balance sheet accounts used for settlements with third parties and with collectors within the scope of tax and fee payments collected by them and attributable to taxpayers’ accounts: synthetic, analytical and detailed accounts. Records of taxes are kept in the following balance sheet synthetic accounts of the office’s chart of accounts: 011 Fixed Assets, 020 Intangible Assets, 01 Cashier’s Office, 30 Current Account of the Office, 140 Short-term Securities and Other Cash, 221 Budget Revenue Receivables, 226 Long-term Budget Receivables, 310 Materials, and 750 Finance Revenues and Expenses. Analytical accounts for synthetic accounts are maintained by type of taxes. Detailed accounts are kept for analytical accounts and are used for settlements with taxpayers, with collectors, with budget entities, with banks and with other entities.

Separate accounts are kept for each taxpayer and collector, as well as for each budget unit, bank and other entity.

Off-balance accounts include: 1) synthetic accounts: account 990 Settlements with third parties on account of their responsibility for tax liabilities of the taxpayer and account 991 Settlements with collectors on account of taxes collected by them that are attributable to taxpayers’ accounts; 2) analytical accounts maintained by type of taxes; 3) detailed accounts of individual third parties and collectors.

On the balance sheet and off-balance sheet analytical and detailed accounts accounting records are kept taking into account the budget classification.

## CONCLUSIONS

The Act of 11 September 2019 on Amendments to the Act on Administrative Enforcement Proceedings and Certain Other Acts and the Act of 4 July 2019 on Amendments to the Act on Administrative Enforcement Proceedings and Certain Other Acts made changes of a substantive and orderly nature early on. Their main objective was to simplify the administrative procedures applicable to administrative enforcement, which was to lead to an improvement in the situation of creditors and enforcement authorities. The legislator's main intention was to eliminate the problems resulting from overcomplicated, non-transparent procedures, unclear provisions or lack of unambiguous regulations. The legislator also undertook actions aimed at improving the legal situation of creditors in relation to debtors and administrative enforcement bodies, simplification and acceleration of procedures. One of the pillars of the amendment is the development and implementation of electronic solutions for quick generation and transmission of administrative enforcement titles from creditors of public law liabilities to the head of the tax office. To this end, the legislator has taken steps to develop interactive enforcement title forms and a special dedicated ICT system for communication between creditors and the enforcement authority. The changes introduced should significantly accelerate the completion of administrative enforcement proceedings in the traditional way (i.e. using paper enforcement titles).

The second solution involves the widening of the catalogue of participants to the proceedings on the issuance of a decision on the environmental conditions indicated in Article 74(3a), APIE, by adding the director of the national park in case of possible adverse impacts of the planned project on the park's natural assets. As a party to the administrative procedure, the director of the national park would be authorised to take all legal measures available to demonstrate the harmfulness of the planned project to the natural assets of the national park. The most important right is the possibility of challenging the findings of the environmental impact report. In particular, the director will be able to instruct specialists who have expertise to develop a counter-report. This document will be assessed by the decision issuing authority based on the same grounds as the investor's report on the environmental impact of the project. The cost of developing this document remains a separate issue. As stated above, in the case of such projects as a hard coal mine, the report (and thus a counter-report) would be a very comprehensive and complex document requiring the participation of specialists in many fields. It will therefore be

necessary to provide the national park with appropriate funding for developing counter-reports.

It seems that scholars in the field suggested the need for the searching of appropriate organisational and legal forms, calling on the legislature to create such conditions of “coexistence” of different values in order to ensure the effectiveness of nature protection of national parks [Łuczyńska–Bruzda 1985, 79–84]. So far, however, these postulates have not been fully embodied in the applicable legal regulations.

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