

COMPETENCE OF TAX AUTHORITIES IN THE GIFT AND INHERITANCE TAX

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Abstract. The topic of tax authorities is essential from both theoretical and practical perspectives. It encompasses a variety of questions related to the fundamental features of these institutions and to the identification of comprehensive regulations for establishing their competency. Additionally, it holds particular importance regarding taxes since tax liability arises following the delivery of a constitutive decision by such an entity (a decision that determines the amount of tax liability). These premises facilitate an in-depth examination of the legal measures relevant to this case. Thus, the research presented here encompasses the relevant statutes, an implementing act, and the perspectives of legal scholars and commentators. Special attention is paid to the judiciary's stance. The conclusions drawn from this study are useful for formulating *de lege lata* and *de lege ferenda* recommendations.

Keywords: tax authorities; competence; gift and inheritance tax; Tax Ordinance Act

INTRODUCTION

This study will analyse the competences of tax authorities in one of the taxes that make up the Polish tax system, that is the gift and inheritance tax.¹ The motivation behind this research lies in the fact that legal writers show little interest in this subject matter, while its practical and theoretical significance is crucial. On top of this, these issues are multifaceted and require both general and detailed arrangements. Relevant regulations have been laid down in a few legal acts, but only a comprehensive analysis allows *de lege lata* and *de lege ferenda* conclusions, which in turn determine the scope and design of this study. Therefore, this work's main goal is to formulate a catalogue of general and detailed principles for determining tax authorities' competences in the tax in question and also the stages in determining this competence while taking into account possible interpretation problems. To realize this research intention, I examine the law in force by explicating legal acts in effect and legal commentary.

¹ Act of 28 July 1983 on the gift and inheritance tax, Journal of Laws of 2020, item 1977 as amended [hereinafter: GIT].

It must also be noted that the breadth of this subject matter means that the discussion here needs to be narrowed down to questions pertaining solely to GIT taxpayers; the research does not cover determination of jurisdiction of tax authorities competent for remitters of this tax, third persons and taxpayer's legal successors.

1. TAX AUTHORITIES AND THEIR COMPETENCES – OPENING REMARKS

When committing to studying this matter, we must first and foremost signal that there is no legal definition of the term tax authority in the Polish legal order. Inter – and post-war regulations alike fail to define it and only enumerate these authorities [Teszner 2022, 228-29]. Similarly, planned amendments do not envisage a definition of these entities either [Etel, Babiarczyk, Dowgier, et al. 2017, 160], though it is being highlighted that there are valid reasons for doing so. Namely, tax authorities have different systems and organizations, different competences resulting from special rules and a differing scope of power [Münnich 2009, 53-54]. Importantly, scholars that deal with tax law have not produced a single definition of such bodies either. It is pointed out that these authorities represent certain unions under public law which are beneficiaries of tax proceeds and their competences include actions for imposing and collecting taxes [Olesińska 2012, 30].

The Tax Ordinance Act² lists the following tax authorities in its Article 13: the head of a tax office, the head of a customs office, the village administrator, the mayor of a town (president of a city), starost or voivodship marshal, the director of a tax chamber, the director of a customs chamber, the local government board of appeals, the Head of the National Revenue Administration, the Director of the National Tax and Customs Information Office and the minister responsible for public finances. Interestingly, this provision needs to be interpreted in connection with Article 13b which lays down that the bodies listed in this provision may gain competences of tax authorities provided that the Council of Ministers issues a relevant regulation. The reasons behind making such a decision is, in turn, to protect confidential information and state security.

While this study will not present the competences of individual authorities, nor will it categorise them according to various criteria [Taras 2009, 42ff], as this would go beyond its framework, it must address one of the possible classifications of tax authorities. It is based on the criterion of division of tax proceeds between the state budget and the budgets of local

² Act of 29 August 1997, the Tax Ordinance Act, Journal of Laws of 2020, item 2651 as amended [hereinafter: TOA].

government units. If assumed so, we may identify commune – and state-level tax authorities [Ofiarski 2013, 98]. Still though, such a division is unreliable for certain taxes that are commune's own revenue because it is central government bodies (bodies of the National Revenue Administration) that are their competent tax authorities, which will be discussed later in this study. Before we delve deeper, it must be noted that this principle is also applied in the case of the levy discussed here. Apart from compromising the postulate of granting tax-administering power to beneficiaries of a tax performance, this may also have negative consequences in the process of granting reliefs in the payment of tax liabilities.

In turn, the competence of tax authorities may be defined as an ability to examine and adjudicate certain cases [Kalinowski and Prejs 2015, 11]. It is also emphasized that conducting tax proceedings and issuing a ruling that solves a tax case depends on the competence of the entity that issues an individual administrative act (positive aspect) and on the absence of reasons to exclude it (negative aspect) [Nowak 2016, 72]. When reviewing provisions of the basic act of general tax law, that is the Tax Ordinance Act, one must conclude that the legislator identifies material, territorial and instance-related competence of authorities and specifies basic rules of outlining such competence. This will be presented later in this study. At this point it is only fair that we signal that the material competence refers to the category of cases that the tax authority handles, the territorial competence involves specification of which local authority has the power to adjudicate a given case, while the instance-related competence defines the instance that is relevant to adjudicate such a case [Wiktorowska 2009, 102].

2. GENERAL RULES FOR DEFINING THE COMPETENCE OF TAX AUTHORITIES IN THE GIFT AND INHERITANCE TAX

As has already been mentioned above, this part of the study will talk about general rules of determining competences of tax authorities. At the same time, it seems valid to emphasize that the term “general rules” is rather conventional and has been formulated for the needs of this research. It accommodates regulations of the rank of a statute that follow mostly from the provisions of the Tax Ordinance Act. They must be analysed in detail to include individual kinds of competences of tax authorities, which will allow us to confront them with relevant corresponding regulations applicable to the gift and inheritance tax.

We must first quote the wording of Article 15 TOA as it is cardinal in the process of determining competences of tax authorities. This section provides that tax authorities shall observe their material and local competence *ex officio*. Therefore, tax authorities are obliged to examine this

competence and failure to apply the instruction of Article 15 TOA must be treated as a qualified procedural flaw. This means that a ruling that has been appealed against must be declared invalid. Its legitimacy and substantive correctness are irrelevant at that. This applies to violation of any kind of competence.³ The consequences of issuing a decision by an authority not competent in the case are specified in Article 247(1)(1) TOA. An incompetent authority, in turn, is such which is not allowed under the law in force to conduct such proceedings. When a tax authority violates any type of competence at any stage of proceedings when issuing a decision, such a decision is deemed ineffective, irrespective of how correct the substance of the ruling was.⁴ Also, as is rightly pointed out in the judicature, “assumption of the authority’s competence” in settling a case is inadmissible and so is specifying the competence of a tax authority by way of analogy.⁵ The view presented in the next relevant judgment of the administrative court may evidence the absolute terms of the obligation of tax authorities in this regard. This ruling prescribes that if a taxpayer fails to update the information on the address of their seat, the tax authority is not relieved of the obligation to observe, *ex officio*, its territorial competence pursuant to Article 15(1) TOA.⁶ It must also be assumed that the competence of tax authorities must not be a subject of a separate debate between the taxpayer and the tax authority, thus it cannot be determined as a result of a two-sided dispute between them. The challenge of incompetence of a tax authority should be brought in by the party to the proceedings; it should concern the substance of the case and it should result in its re-examination.⁷

Moving on to the issue on the principles of specifying the material competence of tax authorities, it must be concluded that in the light of Article 16 TOA it is determined under provisions that specify their scope of operation. Clearly, this regulation may not be a stand-alone basis to decide which authority will be competent for the tax in question. The legal acts that the Tax Ordinance Act refers to here include mainly: the National Revenue

³ Cf. judgement of the Voivodship Administrative Court in Łódź of 6 July 2022, ref. no. I SA/Łd 43/22, Lex no. 3372315; judgement of the Voivodship Administrative Court in Gdańsk of 21 September 2016, ref. no. I SA/Gd 486/16, Lex no. 2141690.

⁴ Judgement of the Supreme Administrative Court of 2 December 2021, ref. no. II FSK 710/19, Lex no. 3288594.

⁵ Judgement of the Supreme Administrative Court of 9 December 2020, ref. no. II FSK 1598/20, Lex no. 3121944.

⁶ Judgement of the Supreme Administrative Court of 4 December 2018, ref. no. II FSK 1685/18, Lex no. 2607375.

⁷ Judgement of the Voivodship Administrative Court in Gorzów Wielkopolski of 1 April 2008, ref. no. I SA/Go 732/07, Lex no. 467750.

Administration Law (NRA Law)⁸ and regulation from the Finance Minister.⁹ At the same time, we cannot avoid the fact that the NRA Law only specifies basic responsibilities of individual bodies and at the same time obliges them to respect regulations laid down in specific tax law acts. Pursuant to Article 28 of the NRA Law, the head of a tax office is responsible for, for example, determining, specifying and collecting taxes, fees and non-tax budgetary dues and other amounts due pursuant to separate provisions. As clearly results from it, the quoted regulation acts as a framework and may be a springboard to determine to what taxes the head of a tax office is a materially competent tax authority. Determining material competence requires an analysis of provisions of tax laws such as the Gift and Inheritance Tax Act. What is important, the head of a tax office is not named *expressis verbis* as a materially competent authority in this tax. His power is only laid down in individual provisions of the law which specify his dominion and which evidence his exclusive material competence (cf. Article 4a, Article 8 and Article 17a).

Another provision of the Tax Ordinance Act that regulated the subject matter of competences of tax authorities is Article 17 which addresses their local competence. As laid down in Article 17(1), unless tax acts provide otherwise, the local competence of tax authorities shall be determined according to the place of residence or the address of the registered office of the taxpayer, tax remitter, tax collector or the entity indicated in Article 133(2). Whereas, in the light of Article 17(2), the minister responsible for public finances may issue a regulation determining the local competence of the tax authorities for certain tax liabilities or the particular categories of taxpayers, tax remitters or tax collectors differently than determined in Article 17(1), taking in consideration, in particular, the fact of having a place of residence or registered office abroad, the place of acquiring income, and the location of the taxation object. This provision shows that the legislator has given us a general rule which is not, nevertheless, absolute and may be modified by the minister. At the same time, the legislator lists an open catalogue of premises that justify abstaining from this rule. Special rules that result from the implementing act, as has been signalled before, will be analysed later in this study. But going back to the core of the discussion here, special note must be given to the taxpayer's place of residence or his address of the registered office as features that determine the tax authorities' local competence. On the other hand, when taking into consideration the personal scope of the Gift and Inheritance Tax Act it is reasonable to limit it

⁸ Act of 16 November 2016 on the National Revenue Administration, Journal of Laws of 2023, item 615 as amended.

⁹ Regulation of the Minister of Finance of 22 August 2005 on competences of tax authorities, Journal of Laws of 2022, item 565.

to natural persons. As has been highlighted above, the place of residence is important in determining the competence of tax authorities. Since this institution has no definition under the tax law, measures adopted in civil law must be applied. It is worth noting here though that, as has been emphasized in one of the rulings, their definition has been formulated universally enough to also be used in administrative law. It allows differentiation between a temporary and permanent place of residence of a given person, which would be more difficult if the lexical meaning of this term were to be assumed.¹⁰ Pursuant to Article 25 of the Civil Code, the domicile of a natural person is the place where that person stays with the intention of residing permanently. This tells us then (and is reflected in interpretations done by the judiciary) that the concept of the place of residence adopted in Article 25 of the Civil Code¹¹ is a legal construct composed of two elements: physical presence at a place (*corpus*) and intention of residing permanently at a place (*animus*). Both these elements must feature jointly. An interruption on the presence, caused by extraordinary circumstances such as serving a prison sentence, being drafted or studying in a different town, does not change one's place of residence in the legal sense. A stay in a penitentiary, a military unit or a city where one studies is temporary and does not equal to residing in these places. The place of residence of such persons in these situations will be the place where they stay while on leave or non-school days and to which they intend to return after serving their sentence, after completing their military service or after graduating.¹² Analogically, a stay in a care and treatment facility or in a health care establishment do not have the character of residing in a residential dwelling, which means that this place cannot be considered a place of permanent residence in the meaning adopted in said Article 25.¹³ Staying in establishments for homeless persons cannot be considered as staying at a place of residence either in the meaning of Article 25 CC. These situations lack the element of *animus*.¹⁴

We can talk about the change of a permanent place of residence when there are circumstances that allow an average observer to draw a conclusion

¹⁰ Judgement of the Supreme Administrative Court of 9 September 2020, ref. no. II OSK 364/20, Lex no. 3054777.

¹¹ Act of 23 April 1964 Civil Code, Journal of Laws of 2022, item 1360 as amended.

¹² Judgement of the Voivodeship Administrative Court in Kraków of 6 June 2022, ref. no. III SA/Kr 1842/21, Lex no. 3351302; cf. judgement of the Supreme Administrative Court of 26 July 2022, ref. no. I OW 20/22, Lex no. 3400380; Decision of the Local Government Board of Appeals in Łódź of 26 October 1995, ref. no. KO 2501/95, Lex no. 42749.

¹³ Judgement of the Supreme Administrative Court of 23 November 2022, ref. no. III OSK 4976/21, Lex no. 3454192; Order of the Supreme Administrative Court of 11 August 2020, ref. no. I OW 300/19, Lex no. 3044259.

¹⁴ Judgement of the Voivodeship Administrative Court in Warsaw of 10 May 2018, ref. no. II SA/Wa 43/18, Lex no. 2544120.

that a specific location is a centre of activity of an adult natural person.¹⁵ At the same time, we must note that an expression of an intention of permanent residence is not a legal act and thus does not require that a relevant declaration of intent be made. It is enough that such an intention results from behaviour that involves this person concentrating their centre of life in a given place.¹⁶

To sum up, the mere residing somewhere in the physical sense without an intention to reside there permanently does not suffice to determine one's place of residence, even if this residence were to last for some time; the very intention of permanent residence in a given place which does not go with actually being in this place is not enough either. The place of residence is usually determined after taking into account all of the circumstances that evidence the fact of residing somewhere with an intention of such residing.¹⁷

What needs to be highlighted in particular is that a registered place of residence, which is an institution under administrative law, does not prejudice residing in the understanding of civil law. The place of residence, therefore, will be a place where a given person is actually located and where their centre of vital interests is at this particular time, thus premises referred to in Article 25 CC are fulfilled.¹⁸ Information from the National Taxpayer Register cannot decide about this place either. As has been rightly emphasised, the essence of the legal significance of a register that includes, among other things, address details provided by a taxpayer, does not apply to the concept of "the place of residence of a natural person" as defined in Article 25 CC. The information provided in it, including address details, is a binding basis for tax authorities to determine the address to which correspondence for a given taxpayer must be posted. Since it is the taxpayer himself who provides this address, he may do so by providing a place of residence in the meaning under Article 25 CC, but he may also provide an address which does not correspond to the definition of a place of residence under the civil law. This is why to establish that a given address of a taxpayer is not up-to-date, the taxpayer himself must act according to the law and take the initiative to update it.¹⁹

¹⁵ Judgement of the Supreme Administrative Court of 5 April 2022, ref. no. OW 197/21, Lex no. 3338645.

¹⁶ Judgement of the Voivodeship Administrative Court in Warsaw of 10 October 2018, ref. no. II SA/Wa 517/18, Lex no. 277477.

¹⁷ Judgement of the Voivodeship Administrative Court in Białystok of 7 December 2021, ref. no. II SA/Bk 763/21, Lex no. 3282843.

¹⁸ Cf. Judgement of the Supreme Administrative Court of 9 February 2022, ref. no. OW 152/21, Lex no. 3334003.

¹⁹ Judgement of the Voivodeship Administrative Court in Warsaw of 9 January 2020, ref. no. III SA/Wa 1250/19, Lex no. 3010731.

When analysing general rules for determining territorial competence of tax authorities, we must also point to the essence of regulation of Article 18 of the Tax Ordinance Act. This provision introduces the principle of continuity of territorial competence of a tax authority during a fiscal year. The aim of this regulation is to limit situations that are detrimental to the state budget. The regulation prescribes that the competence is evaluated on the date of initiation of proceedings, not on the date of submitting, for example, a tax return, or the date of payment of a tax. Articles 18a and 18b of the Tax Ordinance Act complete provisions of Article 18 and address a situation where the taxpayer changes his place of residence after the fiscal year is finished or a situation where there are circumstances that cause a change in the competence of the authorities after the fiscal year is finished.²⁰

Provisions of Articles 17(2) and 18(2) TOA are indisputable for this discussion. They prescribe the Finance Minister's competence to specify separate rules for determining the territorial competence of tax authorities, which will be addressed later in this study.

Given the above, some focus must be given to rules under the Gift and Inheritance Tax Act. We must first note that relevant statutory regulations are very modest. We have to draw a certain conclusion out of the total regulations of the GIT Act, its Article 1 in particular, which specifies its personal scope. Namely, the TOA rules that refer to natural persons will apply here to specify the competence of tax authorities. It is them that, under the GIT Act, bear the tax obligation. Therefore, determination of competences of tax authorities will be based on the place of residence of a natural person,²¹ understood as described above. This case will call for TOA provisions that refer to a change in the competence which is an effect of the change of a place of residence of a natural person.

What is crucial in determining the competence of tax authorities in the gift and inheritance tax is the fact that one must invoke special regulations that result from an implementing act, that is regulation of the Finance Minister. These rules must be specified, which will be the focus of a separate part of this study.

²⁰ Judgement of the Supreme Administrative Court of 5 January 2017, ref. no. II FSK 3679/14, Lex no. 2239481.

²¹ There might be exceptions here, which I will discuss when talking about detailed rules on determining the territorial competence of tax authorities in the gift and inheritance tax.

3. SPECIAL RULES FOR DEFINING THE COMPETENCE OF TAX AUTHORITIES IN THE GIFT AND INHERITANCE TAX

This part of the study focuses on the rules resulting from the Regulation of the Finance Minister of 22 August 2005 on the competence of tax authorities. As has already been signalled, it was issued under authorising instruction included for example in Articles 172(2) and 18(2) TOA. Interestingly, the first one lists an open catalogue of premises to specify territorial competence of tax authorities by other means than procedures applied in the Tax Ordinance Act. They include, for example, the location of the taxation object, which was taken into account in the tax in question.

Moving on to the analysis of provisions of the implementing act in question, we must note that the scope it regulates, specified in § 1, is quite broad. Chapter 2 of the Regulation applies to the gift and inheritance tax. Its title reads: "Territorial competence of tax authorities in certain cases of tax liability or in cases of individual categories of taxpayers, tax remitters or collectors". Detailed rules were formulated in § 7. This editorial unit refers directly to the Gift and Inheritance Tax Act, which is a reflection of the system of its material scope. It differentiates between different taxable ways of acquisition and takes into account specific characteristics of the acquired thing or property. The first subsection of § 7(1) lays down the territorially competence of tax authorities in succession, ordinary particular legacy, further legacy, specific bequest, testamentary instruction and legitime, taking into account the object of things and property rights so acquired. Therefore, where the following are the object of acquisition: real estate, perpetual usufruct, co-operative member's right to a dwelling, co-operative member's ownership right to a commercial premises, the right to single family home in a housing cooperative, the right to pay a contribution towards a premises in a housing cooperative, gratuitous use of a real estate or servitude and where the real estate is located within the territorial scope of operation of one head of the tax office, then this competence shall be specified according to the location of the real estate. In turn, where the object of acquisition includes real estate or property rights listed above and at the same time other property rights or movables and where the real estate is located within the territorial scope of operation of one head of the tax office, then the territorial competence of the tax authority shall be specified according to the location of the real estate. In other cases, to acquire property in the way specified, the territorially competence of tax authorities is specified according to the last address of residence of the testator, and where there is no such place – according to his last place of stay.

Territorially competence of tax authorities for donation, donor's instruction, usucaption, gratuitous abolition of co-ownership, establishing usufruct

and servitudes is determined under §(7)(1) of the regulation. An identical rule like the one above was adopted. Where the following are the object of acquisition: real estate, perpetual usufruct, co-operative member's right to a dwelling, co-operative member's ownership right to a commercial premises, the right to single family home is a housing cooperative, gratuitous use of a real estate or servitude and where the real estate is located within the territorial scope of operation of one head of the tax office, then this competence shall be specified according to the location of the real estate. Analogically to §(7)(1), where the object of acquisition includes real estate or property rights listed in letter (a) and at the same time other property rights or movables and where the real estate is located within the territorial scope of operation of one head of the tax office, then the territorial competence shall be specified according to the location of the real estate. In other cases of acquisition by way of a gift, donor's instruction, usucaption, gratuitous abolition of co-ownership, establishing usufruct and servitude, the competence of the head of a tax office shall be established according to the place of residence of the acquirer on the date of emergence of the tax obligation, and should there be no such place – according to his last place of stay on that day. It clearly shows that a rule contrary to the one applied to acquisition by way of inheritance (legitime) is introduced here.

Subsequent subsections of §7 of the Regulation specify procedures for establishing territorial competence of tax authorities applied to other means of acquisition that are subject to the gift and inheritance tax. It is specified as follows: a) in cases of gratuitous annuity – based on the beneficiary's place of residence on the date of emergence of the tax obligation and where there is no such place – based on his last place of stay on that day; b) in cases of acquisition of a right to savings contribution paid out pursuant to an instruction about the contribution in the event of death or acquisition of membership units pursuant to the instruction of a participant of an open investment fund or a special investment fund in the event of his death – based on the last place of residence of the contributor or fund participant and where there is no such place – based on his last place of stay; c) in cases of acquisition which wholly or in part refers to a thing located abroad or property rights that are executable abroad – pursuant to the place of residence of the acquirer on the date of emergence of the tax obligation and where there is no such place – based on his last place of stay on that day.

Provisions of the regulation (§ 7(2)) also specify that where a joint tax declaration on acquiring a thing or property rights is submitted, territorial competence of tax authorities is established based on the place of residence (stay) of one of the acquirers.

The analysis of these regulations yields the following conclusions: the how and the what of the acquired things and property rights is crucial in establishing the territorial competence of a tax authority. It has been logically assumed that when it comes to real estate it is its location that determines the competence of a head of a tax office. It is important especially in cases of joint acquisition by several taxpayers – one head of a tax office remains competent. A situation where the competence of a head of a tax office is dependent on the place of residence of the testator entails analogical consequences. Therefore, adopting such regulations fosters the economics and efficiency of tax proceedings. It is also justified (especially when it comes to real estate) as budget proceeds are linked with the place of gratuitous acquisition subject to taxation.

The next conclusion resulting from the investigation of rules laid down in the regulation is that adoption of other rules for gifts where territorial competence of tax authorities is determined on the basis of a place of residence of the acquirer is completely rational. It eliminates possible interpretation doubts that could have emerged were the donor is not a natural person.

CONCLUSION

The analysis of legal measures that allow the determination of the competence of tax authorities in the gift and inheritance tax brings the following conclusions. First of all, we must note that the process of establishing the competence of a tax authority has a “cascade” character here. It involves multiple stages and must take into account a number of legal acts of the rank of a statute and their implementing acts. This facilitates specification of both general and specific rules that refer to the entire process. Only their joint application can correctly determine the power of a tax authority in this tax.

In the first group special focus must be given to rules specified in the Tax Ordinance Act, including rules on respecting the competence of an authority *ex officio* which prejudge the validity of a tax decision. This rule has an unquestionable meaning, especially in the context of dispersion of regulations that apply to the tax discussed here whereby having to apply provisions of the regulation should not be too burdensome on the taxpayers.

The next conclusion concerns individual types of competences of tax authorities. When it comes to material competence, the basic observation is that it is the National Revenue Administration, not the tax authority of a local government unit, that holds competence. This distorts the scope of the commune’s tax-related authority and thus we must postulate *de lege ferenda* that relevant regulations be amended. Such an amendment is also advocated by the commune body’s obligation to cooperate with the tax

authority, under Article 18(2) of the Act on revenues of local government units,²² in granting reliefs in the payment of tax liabilities. Given the special character of these tax preferences, the postulated change would lead to rationalization (acceleration) of proceedings in this regard.

Investigation of rules for specifying territorial competence of tax authorities in the gift and inheritance tax also leads to a conclusion that the scope of regulation here is exceptionally broad and detailed. Therefore, the implementing act to the statute, that is the regulation of the Finance Minister, is paramount here. It prescribes a number of special rules that are a dramatic departure from those laid down in the statute (Tax Ordinance Act). While we may have reservations as to the place of regulation of such crucial questions outside the statutory matter, they are somewhat mitigated by the specific characteristics of the gift and inheritance tax. The characteristics of the personal and material scope of the tax act were taken into consideration when establishing the territorial competence. The rationality of legal measures was also respected.

The analysis of the body of judicial decisions in this area allows a conclusion that the most interpretation doubts are brought about by identification of a place of residence of a natural person, which in certain (identified) cases determines the territorial competence of tax authorities. At that, we can see a coherent and stable line of judicial decisions that looks to civil-law canons to specify the place of residence of a natural person.

To sum up, it must be said that even though determination of the competence of tax authorities in the gift and inheritance tax has a few stages, it does not trigger major interpretation doubts reflected in decisions of administrative courts.

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