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## Abstrakt

The topic of the doctoral dissertation titled "Philanthropic activity in Poland - legal and administrative issues" is the legal and administrative issues related to selected forms of philanthropic activity, that is, public fund-raising, charitable lottery/raffles, crowdfunding (in particular donation-based crowdfunding) and the mechanism that allows the transfer of 1% of income tax for charity purposes.

The dissertation includes a comparative legal analysis of the regulations related to fund-raisers, the legal status of public benefit organizations, and in particular, the mechanism that allows the transfer of 1% of income tax to these organizations for charity purposes in Poland. The conducted research allows to answer the following questions:

- 1) whether the selected forms of philanthropic activity are excessively regulated or underregulated by the legislator,
- 2) what is the impact of the examined legal regulations on the functioning and development of philanthropy in Poland.

The overall inspiration to write the dissertation was a lack of publications dealing with the administrative and legal matters related to organizing philanthropic activity, as well as too few commentaries and scientific articles dedicated to the issue in Poland.

The selected research method is an analytical analysis and a comparative analysis of regulations concerning philanthropic activities. The dissertation also includes a legal-historical analysis (concerning selected forms of philanthropic activity that is, fund-raisers and lottery) and an analysis of commentaries, monographs, and articles. In addition, the dissertation contains an analysis of judicial and administrative judicature, information on philanthropic activity in Poland obtained from public databases, and information obtained from the National Revenue Administration under access to public information.

The author has devoted a separate chapter to discuss each of the selected forms of philanthropic activity, and dedicated a chapter to the comparative legal analysis, which covered the overall problems in relation to philanthropic activity, the criteria of conduct for entities engaged in this type of activity and the legal responsibility for conducting these forms of activity contrary

to the provisions of the law. The comparative law analysis allowed for the derivation of *de lege lata* and *de lege ferenda* conclusions.

The concluding part of the dissertation contains general observations on the impact of regulations, or their lack, on selected forms of philanthropic activity, and thus helps to explain how the regulations impacted the functioning and development of philanthropy in Poland.