

The principle of justice and tax aspects of the functioning of commercial companies

The fairness taxation of business entities has always been an issue that raised numerous controversies both on the economic as well as legal and tax levels. Taxation of commercial law companies is an attempt to balance, on the one hand, the necessary revenues to the state budget, and on the other hand, to ensure financial liquidity for companies as participants in economic trading and to limit the excessive burden on their income with public law receivables.

One of the goals of this dissertation is to critically analyze the tax law provisions regulating the principles of operation of commercial companies. The development of this category of business entities (commercial law companies) is significantly related to ownership or organizational changes. Some amendments to the tax law seem to discourage taxpayers from freely shaping their legal and capital structure with the use of instruments regulating the functioning of commercial companies. Thus, the following detailed hypothesis follows, which assumes that the breach of the principle of fairness in the tax aspects of the functioning of commercial companies takes place both at the stage of creating the law and its application and interpretation by both tax authorities and administrative courts.

The presented dissertation will therefore attempt to analyze the following research problems in depth: determining the scope of the principle of tax justice and its importance for the tax system; determining whether the currently applicable tax law provisions relating to the taxation of commercial companies comply with the principle of taxation fairness.

The analysis of the presented research problems correlates with specific issues, which should be verified in the context of a fair system of taxation of commercial companies. The research will therefore cover the following areas: historical evolution of the understanding of the principle of tax justice and the relationship between the principle of tax justice and other legal principles; the state of *de lege lata* tax law regarding the operation of commercial companies; the scope of violation of tax justice in the scope of the functioning of commercial companies - in terms of the creation, application and interpretation of tax law; determination of the scope of the proposed changes regarding the taxation of the activities of commercial companies; fair corporate taxation in international law, with particular emphasis on European law; as well as the method of regulating the taxation of commercial law companies in selected tax systems of the European Union countries.

According to the author of this dissertation, there is a violation of the principle of justice in selected aspects of the creation and application of tax law in the area of operation of commercial companies.

The structure of this doctoral dissertation and the research methods used are determined by the adopted research thesis, specific hypotheses and the objectives of this dissertation.