

## **SUMMARY OF DOCTORAL THESIS**

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Title: „The concept of agricultural holding as a tax optimization instrument”

The subject of the doctoral dissertation is the issue of the definition of an agricultural holding regulated in the Act of 15 November 1984 on agricultural tax<sup>1</sup> in the context of tax optimization carried out by entities owning agricultural holdings. Due to the thematic scope of the thesis, the analysis conducted in the work had a two-directional nature. On the one hand, it was necessary to clarify the concept of tax optimization and characterize this phenomenon, on the other hand, to define the features of an agricultural holding and indicate the consequences of owning an agricultural holding against the background of tax laws. The issue of tax optimization occurs in various branches of tax law. Interest in optimization in the area of agricultural tax within this work results from the lack of studies in this area. Usually, publications on tax optimization in local taxes refer to property tax, not agricultural tax. One of the theses of this dissertation is to establish that the phenomenon of tax optimization is also present in agricultural tax and consists in achieving tax benefits using the definition of an agricultural holding. The preferences introduced by the legislator for agricultural tax taxpayers are used differently, which often leads to omitting the purpose that should be achieved in connection with the privileging of agricultural holdings. In this context, the considerations carried out in relation to the definition of an agricultural holding contained in the Act on agricultural tax are important. The conclusion of the analysis is another thesis, namely, the construction of the definition of an agricultural holding does not guarantee agricultural use of the owned land, including conducting agricultural activities on them.

In Chapter I, general issues introducing the topic of an agricultural holding in a historical perspective and the phenomenon of tax optimization are discussed. The first part of the work describes the general assumptions of the existence of an agricultural holding and the evolution of the concept of an agricultural holding in legal acts preceding the currently applicable Act on agricultural tax. In terms of tax optimization, in point 3 of this chapter, attention was paid to the terminology used to describe the phenomenon of tax optimization. The boundary between allowed tax optimization and its aggressive form recognized as inconsistent with the law required definition.

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<sup>1</sup> J. L. of 2020, item 333, as amended.

Chapter II - Optimization in agricultural tax, contains detailed considerations on the definition of an agricultural holding contained in the Act on agricultural tax. Then, further provisions of the indicated Act were analyzed, in which the legislator refers to this concept. The presented effects of owning an agricultural holding on the structural elements of agricultural tax confirm the author's view on the privileged treatment of agricultural holdings and the unjustifiability of such a solution.

In Chapter III, an analysis of other tax laws was carried out, limiting it to those fragments that refer to the agricultural holding regulated in the Act on agricultural tax. Due to the references to the definition in question introduced in other tax laws, the phenomenon of tax optimization was observed. The possibility of obtaining tax benefits in the discussed acts was directly related to the features of the definition of an agricultural holding.

The scope of considerations in Chapter IV made instruments limiting tax optimization. The anti-avoidance clauses, the obligation to report tax schemes, and the existing databases, namely the land and buildings register and the electronic system of land registers, were considered important mechanisms influencing the protection of tax revenue substance. The indicated instruments were described and analyzed in terms of their application in relation to tax optimization carried out using the concept of an agricultural holding.

Finally, in Chapter V, a summary of the considerations carried out in the work in terms of tax consequences resulting from the way the definition of an agricultural holding is regulated and the *de lege ferenda* conclusions is provided. In the author's opinion, the legal definition of an agricultural holding formulated in the Act on agricultural tax requires significant changes. Without amending the indicated construction, it is not possible to eliminate optimization actions that can be carried out by owners of agricultural holdings.

The analysis of optimization mechanisms within the scope of agricultural tax conducted in this work aims to draw attention to the threats resulting from imprecise regulations, which affect the stability of municipal budgets. Considerations on this subject and the presented diagnosis of the problem also constitute an assessment of legislative activity.