

## SUMMARY

**Title:** *The use of the evidence collected during criminal proceedings in tax proceedings.*

The starting point for the study is the statement that tax law (substantive and procedural) is part of the legal system. For this reason, tax proceedings are associated with different types of legal proceedings. The use of the evidence collected during different procedures is one kind of connection that may occur.

The subject of this dissertation is the analysis of the possibility of using the evidence collected during criminal proceedings in tax proceedings. The study is focused on general criminal proceedings, conducted by law enforcement agencies under prosecutor's supervision, not proceedings concerning fiscal crimes, usually conducted by the National Fiscal Administration, based on Fiscal Penal Code.

This issue has significant practical meaning. It should be noted that the use of the evidence obtained by tax administration from law enforcement is a well-established and common practice.

The first chapter is dedicated to presenting the situation of taxpayer, as a party of the tax proceedings. This part focuses on procedural guarantees, especially general principles of proceedings. The second chapter contains considerations regarding the idea of legal evidence and classification of evidence. Moreover, this chapter is focused on different theories of evaluation of evidence.

Another essential aspect of the dissertation is the discussion of evidentiary proceedings – based on the provisions of Tax Ordinance and the Code of Criminal Procedure. The thesis analyzes the rules of evidence and different types of evidence in both procedures. The key element of this part is a comparison of these two Acts in terms of the evidence collected in breach of the provisions of law (so-called "fruit of the poisonous tree") This issue has important meaning, because Polish Code of Criminal Procedure allows, under certain conditions, the use of the evidence obtained in violation of procedural rules.

The dissertation also contains survey research among two groups of respondents: tax administration employees and tax advisors. The poll contributed to identifying practical problems connected with the use of evidence obtained during criminal proceedings in tax

proceedings. Furthermore, the results of the survey proved a substantial difference in the approach of these two groups to the examined issue.

In conclusion, this thesis provides a comprehensive analysis of the use of evidence gathered during criminal proceedings and its influence on the course of tax proceedings. The author examines the principles, conditions, and limitations of use of such evidence by tax administration. In summary, the author answers the main research questions and recommends changes in legal regulations.

The thesis includes legal status as of 20<sup>th</sup> October 2025.