

Tax culture

Polish and Russian approach

Anna Drywa
Anna Reut

Tax culture

Polish and Russian approach

Gdańsk University Press
Gdańsk 2020

Legal status: 24 September 2020

The individual parts of the book were developed by:

Anna Drywa, Anna Reut: *Introduction, Conclusions*

Anna Drywa: 1.1, 1.4, 1.5.1, 1.6, 2

Anna Reut: 1.2, 1.3, 1.5.2, 3

Reviewer

Professor Yulia A. Krokhina

Professor Jadwiga Glumińska-Pawlak

Russian part translated by: Natalia V. Klimenko

Polish part translated by: Michał Bank

Anna Reut was supported by ConsultantPlus, which provides legal reference information

Technical editing

Agnieszka Kołwzan

Cover and title pages design

Joanna Śmidowicz

Typesetting and page layout

Michał Janczewski

The research carried out by Anna Drywa was financed by
the Department of Financial Law, Faculty of Law and Administration
of the University of Gdańsk – project no. BN539-6120-B229-19 and co-financed by
the National Science Centre, Poland – project no. NCN 2018/31/D/H55/00543

© Copyright by Uniwersytet Gdańskie
Wydawnictwo Uniwersytetu Gdańskiego

ISBN 978-83-8206-101-7

Gdańsk University Press
ul. Armii Krajowej 119/121, 81-824 Sopot
tel.: 58 523 11 37; 725 991 206
e-mail: wydawnictwo@ug.edu.pl
www.wyd.ug.edu.pl

Online bookstore: www.kiw.ug.edu.pl

Printed and bound by
Zakład Poligrafii Uniwersytetu Gdańskiego
ul. Armii Krajowej 119/121, 81-824 Sopot
tel. 58 523 14 49

Table of contents

| | |
|--|------------|
| Introduction | 7 |
| Abbreviations | 12 |
| 1. The concept of tax culture | 13 |
| 1.1. Law culture | 13 |
| 1.2. Tax culture: Legal aspect | 18 |
| 1.3. Tax culture: Anthropological aspect | 27 |
| 1.4. Tax culture: Social aspect | 33 |
| 1.5. Development of the tax culture: Historical aspect | 37 |
| 1.5.1. Poland | 37 |
| 1.5.2. Russia | 45 |
| 1.6. Influence of integration and globalization on the tax culture | 58 |
| 2. Tax culture in Poland | 75 |
| 2.1. Tax legislation | 75 |
| 2.1.1. Procedure of adoption of the tax law | 75 |
| 2.1.2. Standards for creating tax regulations | 85 |
| 2.1.3. Discretion of the tax legislator | 91 |
| 2.2. Application of tax law | 98 |
| 2.2.1. Tax authorities | 101 |
| 2.2.2. Judicature | 109 |
| 2.3. Taxpayer | 115 |
| 3. Tax culture in Russia | 139 |
| 3.1. Tax legislation | 139 |
| 3.1.1. Tax federalism and tax legislation | 139 |
| 3.1.2. Procedure of adoption of tax laws | 150 |
| 3.1.3. Experimental tax legislation | 163 |

| | |
|--|------------|
| 3.2. Application of tax law | 171 |
| 3.2.1. Tax authorities and administration of taxes and fees | 171 |
| 3.2.2. Administrative jurisdiction of tax authorities and court procedure | 184 |
| 3.3. Taxpayer | 198 |
| 3.3.1. Structure of individual tax burden | 199 |
| 3.3.2. Tax obligation fulfilment | 207 |
| Conclusions | 215 |
| References | 233 |
| Literature | 233 |
| Sources of law | 253 |
| Judicature | 258 |