Implementation of the postulate of striving to secure housing needs in the context of Polish tax legislation – summary of doctoral dissertation

By shaping tax law, public authorities can have a significant impact on the level of satisfaction of citizens' housing needs. In particular, an appropriately conducted tax policy can greatly contribute to making it easier for citizens to obtain their own residential property.

The aim of this dissertation is to attempt to determine whether the legislator, by creating appropriate regulations in the area of tax law, is implementing the postulate of Article 75 of the Polish Constitution, and thus striving to ensure that housing needs are met at the lowest possible cost in terms of tax burdens.

The starting point for the considerations presented here is to determine how the concept of residential real estate, or real estate intended for residential purposes, should be understood. The main difficulty in interpreting tax regulations concerning this issue is the lack of a legal definition of real estate in tax law. In particular, it should be noted that some of the regulations in force in this area result from the harmonization of EU legislation. Consequently, it is necessary to broaden the scope of the discussion to include an analysis of the definition of real estate resulting from the regulations adopted by the relevant European Union authorities.

Another problematic issue is determining the meaning of housing objectives or residential real estate. These concepts have not been clearly defined in individual tax regulations. These issues are discussed in Chapter I.

The following chapters of the dissertation are devoted to tax preferences relating to the trading of real estate intended for housing purposes, applicable to specific taxes. These are, respectively:

1) inheritance and gift tax,
2) civil law transaction tax,
3) goods and services tax,
4) personal income tax and corporate income tax,
5) property tax.

In each of the above chapters, an attempt has been made to assess whether, with regard to individual taxes, by introducing appropriate tax preferences, the legislator is implementing the postulate of Article 75 of the Polish Constitution, and thus striving to ensure that housing needs are met at the lowest possible tax cost. The research objectives presented correspond to the research areas of the thesis, illustrating the individual hypotheses contained therein.