

Financial Law Review

No. 42 (2)/2026

UNIVERSITY OF GDAŃSK • MASARYK UNIVERSITY • PAVEL JOZEF ŠAFÁRIK UNIVERSITY
<http://www.ejournals.eu/FLR>

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OPTIMIZATION OR ABUSE? SEARCHING FOR AN OBJECTIVE CRITERION IN INTERNATIONAL TAX LAW¹

Abstract

Tax systems are characterized by considerable complexity, prompting economic entities to seek ways to minimize fiscal burdens through tax optimization. However, the key challenge is the precise separation of legitimate optimization from aggressive tax avoidance. This article aims to analyse the criteria distinguishing these two categories within the Polish legal framework, specifically focusing on the General Anti-Abuse Rule (GAAR). The author sets forward the thesis that the current implementation of GAAR creates a grey zone that undermines the principle of legal certainty.

The research methodology is based on a normative analysis of Polish and EU regulations and a review of recent jurisprudence. The study reveals that tax authorities increasingly prioritize economic substance over legal form, which allows for effective combating of artificial schemes. However, the results also show a lack of uniform criteria in judicial decisions, leading to inconsistent interpretations. The research confirms the thesis that existing legal instruments require further refinement. The article concludes by proposing a set of objective criteria for classifying transactions,

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¹ This article has been supported by the Polish National Agency for Academic Exchange under the STER NAWA – internationalisation of Doctoral Schools programme.

which contributes to the originality of the work and provides a potential framework for increasing transparency in GAAR application.

Keywords: tax optimization, tax avoidance, GAAR, BEPS

JEL Classification: K34, H26

1. Introduction

Tax optimization describes a set of actions aimed at reducing or completely eliminating the tax burden [Mastalski 2017: 6]. It has become a term often associated negatively, as an attempt to circumvent applicable tax regulations. However, it should be remembered that the concept itself does not inherently have a pejorative meaning and refers to actions carried out within the limits of the law. Nevertheless, today the question arises as to where the boundaries of tax optimization lie, especially when such practices significantly reduce revenues to state budgets. It is questionable whether persistent efforts to limit the payment of necessary public levies can still be considered within the boundaries of good practice.

Among the first countries to create conditions conducive to the lack of corporate transparency were Switzerland and Liechtenstein, through the implementation of specific policies in the banking sector [Pawlak 2022: 23]. These regulations, characterized, among others, by a high level of banking secrecy and low tax rates, constituted the foundation for the development of tax havens. It should be emphasized that even then, the practices applied in these countries, although legal under the regulations in force at the time, raised controversies in the context of tax justice and financial transparency.

Apart from Switzerland and Liechtenstein, the United Kingdom and its dependent territories also played an important role in the development of tax havens. During the period of decolonization, newly established states, struggling with the challenges of economic reconstruction, often implemented fiscal strategies aimed at attracting foreign capital [Pawlak 2022: 25].

Currently, tax optimization is associated with the artificial relocation of the headquarters of certain entities to so-called tax havens in order to obtain financial benefits. For years, the OECD (Organisation for Economic Co-operation and Development) has been combating the erosion of the tax base and the shifting of profits to countries with more favorable taxation,

which deprives the state budget of revenues in the country where the company actually operates, produces goods, or sells its services.

2. Definition of Tax Optimization

The body of tax law does not provide a legal definition of tax optimization [Ladziński 2008: 18], as the term originates from economic doctrine and praxeology rather than legislative drafting. Currently, it is predominantly identified with the strategic pursuit of minimizing fiscal liabilities through the selection of the most advantageous legal forms. However, this is not an entirely accurate description because optimization is linked to the market position of a given entity, and it is this position that determines how the entity understands it. For tax authorities, the opposite actions, namely increasing tax revenues for the state budget could also be considered optimization.

There are many terms used to describe phenomena related to tax law, and the phrase tax optimization is currently significantly overused. Often the expression tax avoidance would be more appropriate to describe certain phenomena. The literature also uses the terms tax planning or tax saving. It is immediately noticeable that these concepts overlap in scope, which makes it very difficult to create a clear and unequivocal definition of tax optimization.

To clarify this ambiguity, legal doctrine often utilizes a spectrum of taxpayer behavior. At one end lies *tax saving*, which involves the simple use of tax relief (e.g., child credits or standard business deductions). In the center is *tax planning*, which involves long-term strategic decisions, such as choosing a specific legal form of business [e.g., a limited liability company vs. a sole proprietorship] to minimize future liabilities. Beyond this lies *tax avoidance*, which involves the use of artificial arrangements that possess no economic substance other than the attainment of a tax advantage. Finally, at the far end of the spectrum is *tax evasion*, which is a criminal act involving the deliberate concealment of income or falsification of records.

Although the doctrine of tax law does not formally use the term tax optimization, it should be understood as striving to achieve a favorable economic result while minimizing tax burdens in a manner consistent with the law [Jamróży, Kudert, 2007: 4].

Table 1. The spectrum of taxpayer behavior

Category	Legal Status	Economic Substance	Main Purpose
Tax Saving	Fully Legal	High [Real transactions]	Utilizing specific tax reliefs provided by law [e.g., child credit].
Tax Planning	Legal	High [Strategic decisions]	Structuring business activities in the most tax-efficient legal form.
Tax Avoidance	Challenged [GAAR]	Low [Artificial]	Obtaining a tax benefit contrary to the object and purpose of the law.
Tax Evasion	Illegal [Criminal]	None [Falsified]	Deliberate concealment of income or fraud to reduce tax liability.

Source: author's own elaboration based on [Jamróży, Kudert 2007: 4] and [Kujawski 2017: 176].

3. Tax Optimization in Historical Perspective

Today, the term tax optimization is mainly used when describing tax havens and phenomena leading to the erosion of the tax base, and it carries a negative connotation. The phenomenon referred to as cross-border tax avoidance began in the twentieth century. Since that time, institutions responsible for safeguarding international tax principles have attempted to eliminate such practices.

After World War II, when the flow of goods became significantly smoother, the foundations of a single European market began to emerge within the framework of the European Coal and Steel Community. This integration created opportunities for companies to develop on an international scale and made it possible to observe the diversity of tax jurisdictions among individual states [Genschel 2002: 45]. Over time, this divergence led to the emergence of tax competition as a structural element of the European economy, forcing the Community to seek a balance between national fiscal sovereignty and the requirements of a common market [Terra, Wattel 2012: 12–15].

Over time, an increasing number of entrepreneurs began to notice the benefits of having their headquarters in tax jurisdictions where the tax liabilities were

the most favorable. At the same time, tax competition became a noticeable problem for the emerging European Community (EC). The autonomy of member states in creating their internal tax systems encouraged this phenomenon [Krajewska 2007: 255]. Harmonization was maintained only in the case of indirect taxes such as excise duties and VAT. Despite calls to maintain tax neutrality and harmonization, these principles were included only in directives. Directives indicate the direction in which states should move but do not constitute international law that must be strictly followed.

It was not until the 1970s that the first voices appeared calling for the regulation of tax issues between states [Directive 77/799/EEC]. At that time, Directive 77/799/EEC of 19 December 1977 was issued, which indicated the legitimacy of harmonizing tax rules as a method of combating tax optimization practices. The directive had only an instructive character and did not oblige states to undertake specific actions aimed at harmonizing fiscal policy.

Further steps aimed at harmonizing tax systems between states were taken in 2004. At that time, Directive 2004/106/EC [Directive 2004/106/EC] was adopted, amending Directive 77/799/EEC and expanding the earlier legal act. Attention was drawn to increasingly frequent behaviors of entities that sought to avoid taxation. Such actions led to reduced revenues in certain member states. The newly introduced directive aimed to expand international cooperation in the exchange of information regarding tax matters and to systematize actions resulting from obligations imposed on states in this area.

In 2011, the directives were amended again due to the ineffectiveness of existing instruments in counteracting tax base erosion [Directive 2011/16/EU]. Directive 2011/16/EU indicated that the structures of the European Anti-Fraud Office [OLAF] would become an operational base available to EU administrative bodies. It also emphasized the important role of indirect taxes in combating tax avoidance.

In September 2013, the OECD published a plan containing 15 actions aimed at addressing base erosion and profit shifting (BEPS) (Fiscal Penal Code). Its task was to demonstrate, particularly to members of the European Union, how much revenue states lose due to the lack of effective mechanisms for controlling illegal tax optimization. As a result of these efforts, Directive 2018/822 implementing measures against harmful tax practices [BEPS] was adopted.

4. The "British Spider's Web" and the Architecture of Modern Tax Havens

While Switzerland and Liechtenstein pioneered banking secrecy, the United Kingdom developed what researchers often call the "British Spider's Web". Sophisticated, multi-layered system of offshore jurisdictions [Shaxson 2011: 12-15]. This network consists of the City of London at its center, surrounded by Crown Dependencies (such as Jersey, Guernsey, and the Isle of Man) and British Overseas Territories including the Cayman Islands, British Virgin Islands, and Bermuda [Palan et al. 2010: 22].

This structure allowed the UK to maintain a unique position in the global financial system during the post-colonial era. By providing these territories with legal stability, the English Common Law system, and political protection, the UK facilitated an environment where capital could flow from developing nations and high-tax jurisdictions into the London financial markets with minimal fiscal friction. The "Spider's Web" functions through a hierarchy of proximity: while the City of London remains the primary clearinghouse, the outer rings of the web provide the secrecy and tax-neutral platforms necessary to obscure the ultimate beneficial ownership of assets [Shaxson 2011: 18].

The significance of this network in modern tax optimization cannot be overstated. According to the Tax Justice Network, British-linked jurisdictions are responsible for a disproportionate share of global corporate tax abuse and private financial secrecy [Tax Justice Network (TJN), 2020]. These territories do not merely compete with other nations. They act as a conduit for *round-tripping* a practice where capital is moved offshore only to be reinvested back into the country of origin as foreign direct investment (FDI), thereby gaining access to preferential tax treaties and legal protections intended for foreign entities [Garcia-Bernardo et al. 2017: 5].

Furthermore, the resilience of the British Spider's Web highlights a major challenge in international tax reform. Despite OECD initiatives like BEPS, the political and legal entrenchment of these jurisdictions makes them difficult to dismantle [OECD 2013]. The lack of a central public register of beneficial ownership in many of these territories remains a primary point of contention, as it allows for the layering of shell companies that complicates the efforts of tax authorities to identify the true source of taxable income.

5. Pillar Two: Challenging the "Spider's Web" and the Future of Global Taxation

The implementation of the Global Minimum Tax, known as Pillar Two of the OECD/G20 Inclusive Framework, represents the most significant attempt to neutralize the structural advantages of the British Spider's Web. This regulation establishes a global minimum corporate tax rate of 15% for multinational enterprises (MNEs) with annual revenues exceeding €750 million [OECD 2021]. The primary mechanism of Pillar Two is the top-up tax which allows a home country to tax the profits of a subsidiary if those profits are taxed at a lower rate in an offshore jurisdiction [OECD 2021: 12].

For the British Overseas Territories and Crown Dependencies, this marks a paradigm shift. Historically, these jurisdictions attracted capital by offering a 0% corporate tax rate [Palan et al. 2010: 45]. However, under Pillar Two, if a company shifts its profits to a 0% jurisdiction like Bermuda or the Cayman Islands, the country where the parent company is headquartered (e.g., the UK, USA, or Germany) can claim the remaining 15% in taxes. This effectively removes the financial incentive for artificial profit shifting, as the tax is paid regardless just to a different treasury [Tax Justice Network 2020].

Furthermore, the introduction of the Subject to Tax Rule (STTR) and the Undertaxed Profits Rule [UTPR] creates a safety net that prevents corporations from finding loopholes within the Spider's Web [OECD 2023]. While the UK has formally committed to these standards, the real challenge lies in the enforcement and transparency of beneficial ownership. Many territories within the web still resist public registries, which are essential for verifying whether the 15% threshold is actually being met or if it is being obscured through complex accounting maneuvers (The British Spider's Web).

In conclusion, while the British Spider's Web provided the infrastructure for 20th-century tax optimization, the 21st century is moving toward a post-tax haven era. The success of Pillar Two depends on global cooperation. If enforced strictly, it could transform tax havens from profit warehouses back into legitimate service providers, potentially ending the era of the race to the bottom in global corporate taxation.

6. The General Anti-Abuse Rule (GAAR) in Polish Judicial Practice

The implementation of the GAAR into the Polish Tax Ordinance in 2016 marked a fundamental shift from a formalistic approach to a more substance-oriented one. According to Article 119a § 1 of the Tax Ordinance, tax avoidance occurs when a transaction is carried out primarily to obtain a tax benefit that is contrary in the given circumstances to the object and purpose of the tax law [Tax Ordinance: Art. 119a]. However, the practical application of this rule by the Head of the National Revenue Administration (KAS) has highlighted significant challenges regarding the predictability of tax law.

Central to the GAAR analysis is whether the legal arrangement is artificial. A transaction is considered artificial if it would not be undertaken by an entity acting reasonably and guided by lawful objectives other than achieving a tax benefit [Niezbecka-Polak 2021: 45]. In recent years, Polish administrative courts have begun to shape the boundaries of this concept. For instance, in several landmark rulings, the Supreme Administrative Court (NSA) emphasized that taxpayers have the right to choose the most tax-efficient legal form for their business, provided that the chosen form has a genuine economic rationale.

A significant area of GAAR application in Poland involves the restructuring of capital groups and the use of *round-tripping* mechanisms, which mirror the structures found in the "British Spider's Web." The tax authorities often challenge the creation of holding companies in jurisdictions with favorable tax treaties if these companies lack adequate substance such as office space, employees, or decision-making powers. In such cases, the Head of KAS may disregard the existence of the intermediary and tax the transaction as if it had occurred directly between the parent and the subsidiary.

Furthermore, the introduction of the Opinion on the security (opinia zabezpieczająca) was intended to mitigate the risk for taxpayers. However, the low number of issued opinions and the high degree of detail required by the authorities have led to criticism from the legal doctrine. Practitioners argue that the criteria for what constitutes a legitimate business reason remain subjective, leading to a grey zone where the boundary between legal optimization and prohibited avoidance is blurred [Ladziński 2008: 22].

The evolution of Polish jurisprudence suggests a growing convergence with EU standards, particularly the wholly artificial arrangements test established by the Court of Justice of the European Union [CJEU] in cases like *Cadbury Schweppes* [CJEU, C-196/04] which limits anti-avoidance measures to arrangements lacking genuine economic activity. Nevertheless, for Polish taxpayers, the lack of a precise, objective checklist for economic substance remains a barrier to full legal certainty. As the global tax environment shifts toward Pillar Two standards, the role of GAAR in Poland will likely expand from combating simple domestic evasion to dismantling complex international profit-shifting schemes.

7. Fiscal Criminal Sanctions and Reporting of Tax Schemes

The general issues related to fiscal criminal liability are regulated by the Fiscal Penal Code [Fiscal Penal Code: Art. 1-21]. The general principles of this liability are defined in Article 1 §1 of the act, which states that “criminal liability for a fiscal offense or fiscal misdemeanor shall be borne only by a person who commits a socially harmful act prohibited under penalty by a law in force at the time of its commission” [Fiscal Penal Code: Art. 1 § 1].

From the above, it follows that the unlawfulness of an act constitutes an inherent feature determining the possibility of assigning fiscal criminal liability [Bartosiewicz 2017: 29-35]. Only conduct classified as unlawful within the meaning of the Fiscal Penal Code may result in fiscal criminal liability.

However, it should be noted that many provisions of the Fiscal Penal Code have a blanket character. This means that, in defining the elements of a prohibited act and consequently the criminal sanction, they refer to regulations contained in other acts and do not themselves establish the full framework of liability.

Considering the above, it becomes justified to ask about the legal qualification of aggressive tax optimization and whether such behavior can be classified as potentially unlawful.

The intention behind the creation of Directive 2018/822, also known as DAC6, was to introduce the reporting of tax schemes in order to counteract tax avoidance. These reports were intended to identify such actions at an early stage and enable the detection of prohibited practices. Before the directive was introduced, tax authorities typically searched independently

for entities whose actions might indicate irregularities and subsequently subjected them to audits.

It should be noted that the implementation of Directive 2018/822 raised numerous doubts because it does not fully correspond to its original version. Among other things, it includes the obligation to report domestic schemes [Ladziński, Wasiluk 2019: 9-16]. Numerous concerns also relate to the professional secrecy of legal representatives and the reporting obligations of local government units.

Currently, an entity must report to the National Revenue Administration any action that may correspond to the description of a tax scheme. This allows supervisory authorities to narrow inspections to specific entities. Failure to make such a report is subject to both fiscal criminal sanctions [Fiscal Penal Code: Art. 80f] and administrative sanctions [Tax Ordinance: Art. 86m § 1].

In the literature, the importance of distinguishing between illegal tax evasion and optimization activities that remain within the boundaries of applicable regulations is strongly emphasized [Karwat 2002: Chapter I].

Tax avoidance is characterized by the artificial nature of actions taken in a given economic context and their exclusive focus on obtaining a tax benefit that contradicts the subject and purpose of a particular tax act, ultimately leading to unjustified avoidance of fiscal burdens [Kujawski 2017: 176].

The introduction of tax reporting mechanisms has contributed to increased state budget revenues. A significant annual increase in the number of reported tax schemes has also been recorded [MDR Statistics]. In 2019 there were 7,691 reports, in 2020 there were 18,767, and by the end of June 2021 there were already approximately 27,000 reports.

8. General Anti-Avoidance Rule (GAAR)

Regulations introduced on 15 July 2016 enable the Head of the National Revenue Administration to apply the general anti-avoidance rule [Tax Ordinance: Art. 119a]. This regulation constitutes a legal instrument aimed at precisely defining the limits of permissible tax optimization and determining which actions fall within the scope of lawful practices [Niezbecka-Polak 2021: 15].

The Head of the National Revenue Administration is authorized to challenge transactions considered artificial and intended to circumvent tax regulations. Suspicious activities may include:

1. Unjustified division of operations – splitting one transaction into several smaller ones to avoid tax thresholds or benefit from more favorable tax rates.
2. Undertaking excessive risk – economic decisions generating risk disproportionate to the potential profit.
3. Creation of artificial entities – establishing companies solely to obtain tax benefits without real economic activity.
4. Artificial generation of costs – conducting transactions designed to create high costs that reduce the tax base without real economic justification.

If a tax authority determines that a taxpayer's actions were aimed at avoiding taxation, it may change the method of taxation of those activities. The authority may disregard transactions that served only to avoid tax and calculate the tax due based on what the taxpayer should have done if they had not attempted to avoid taxation.

9. Fiscal Criminal Consequences of Aggressive Tax Optimization

Aggressive tax optimization refers to actions that, although formally compliant with tax law, are often intended to circumvent regulations and obtain unjustified tax benefits.

The Head of the National Revenue Administration has the authority to take action when aggressive tax optimization exceeds acceptable limits [Niezbecka-Polak 2021: 22].

The Head of the National Revenue Administration may initiate and conduct tax audits to verify the correctness of tax settlements and detect cases of aggressive tax optimization. If irregularities are found, the authority may initiate tax proceedings and issue a decision determining the amount of tax liability, impose financial penalties, or refer the case to law enforcement authorities.

The authority may also apply the GAAR clause, which allows the challenge of transactions whose main or one of the main purposes was to obtain a tax benefit contrary to the purpose of tax law. The effects of tax avoidance may

also be reversed, meaning that the taxpayer will be required to pay the tax in the amount that would have been due without the use of aggressive optimization.

Importantly, the Head of the National Revenue Administration also cooperates with tax authorities of other states to exchange information and combat international aggressive tax optimization.

The decision to classify a given practice as aggressive tax optimization and to apply fiscal consequences is made individually by the Head of the National Revenue Administration after a detailed analysis of the circumstances of the case. It should also be noted that a taxpayer has the right to appeal such a decision to an administrative court [Law on Proceedings Before Administrative Courts: Art. 5].

10. Conclusion

The phenomenon of tax avoidance dates back to the first decades of the twentieth century. At that time, the development of jurisdictions offering preferential tax conditions aimed at attracting foreign capital was observed in Europe.

In response to the challenges associated with tax avoidance, many states have taken steps to tighten legal regulations. These efforts, including both national and international initiatives, have led to the introduction of numerous laws and agreements that have been amended and improved over time.

A key moment in these efforts was the adoption by the European Union of Directive 2018/822, also known as DAC6. This directive introduced the obligation to report tax schemes, which constitutes an important tool in combating aggressive tax optimization.

Key elements of actions aimed at limiting tax optimization include:

- International cooperation – organizations such as the OECD and the EU play a crucial role in coordinating international efforts to combat tax avoidance.
- Exchange of information – automatic exchange of tax information between countries has become standard practice, making it significantly more difficult to hide income in tax havens.

- DAC6 Directive – the introduction of mandatory reporting of tax schemes represents a breakthrough in combating aggressive tax optimization. The directive obliges intermediaries and taxpayers to inform tax authorities about potentially aggressive tax schemes.

These measures aim to increase the transparency of the tax system, combat harmful tax competition, and ensure fair taxation.

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