

## INTRODUCTION

One of the greatest jurist of the Ancient Rome – Ulpian – argued that *Publicum ius est quod ad statum rei Romanae spectat* (D. 1, 1, 1, 2) and over the centuries that understanding of public law did not changed significantly. In the sphere of *ius publicum* the imperious competence of public authorities is manifested and it causes the imbalance between the parties according to legal actions. It should be mention, that the rules of public law are perceived as *ius cogens*, what had been observed by the ancient Romans (D. 2, 14, 38 – *Ius publicum privatorum pactis mutari non potest*). Contemporarily, there is no doubt, that the area of public law includes financial law, tax law and public commercial law. The book aims to discuss selected aspects of interpretation of public law with respect to these three areas.

The first text of the volume, written by B. Pahl focuses on the issue of tax law, more precisely on the interpretation of normative definition of “building object” due to the necessity of real estate taxation. The work is based on the doctrine and selected jurisdiction of Supreme Administrative Court of Poland.

The problem of teleological interpretation of tax law is dealt with by R. Dowgier in his article, where he examines the concept of static and dynamic interpretation, and historical conditions of development of the tax law interpretation.

On the other hand, M. Popławski concentrates on tax overpayment institution, which is regulated by the Tax Ordinance Act (in force since 1997). The main discussion is based on the analysis of doctrine and jurisdiction of administrative courts.

The continuation of the examination of the problems encountered in the Tax Ordinance Act is proceeded by G. Liszewski. The author carefully examines the official interpretation of legal regulations according to tax law issued by Ministry of Finance in Poland. The author’s concerns concentrate on the evolution of tax law, being more precise, on the Tax Ordinance Act with further amendments.

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Another institution of the Tax Ordinance Act, which is examined in this volume, is the hearing in the appeal in front of the tax authorities, analyzed by K. Teszner. The author examines the interpretation of rules of law based on both relevant doctrine and jurisdiction of tax authorities.

The issue of the interpretation of the tax law is also investigated by P. Petrasz and A. Dumas who concentrate on the article 153 of the Act on Proceedings before the Administrative Courts. These two authors are also judges of administrative courts, therefore they represent not only the theoretical aspects of this issue, but also the practical dimension of the problem, analyzing the verdicts of judges of courts of different instances.

The article of M. Wincenciak, even though concerns public law issues, no longer refers to the tax law as before mentioned texts. The author focuses on local law, at the level of local government and the problems associated with its interpretation by presenting a broad spectrum of this issue.

Texts written by A. Piszcz and M. Etel are related to the broader issues of commercial law. First of them presents some notions in accordance to the term of “entrepreneur” in the Polish antitrust law, especially those related with teleological interpretation on the basis of the achievements of Polish jurisprudence and some aspects of the EU law. However, the text of M. Etel emphasises a significant problem, which is the loss and acquisition of status of ‘entrepreneur’ under the public law. The author presents a number of problems related with interpretation of the issue on the basis of the Polish legislation.

The editors hope that this volume – the Studies in Logic, Grammar and Rhetoric, will provoke discussion and give incentive to encourage further discussion of the problems related to the public law.