
COMPUTERIZATION OF THE FISCAL ADMINISTRATION AS ONE OF THE CONDITIONS OF SMART ADMINISTRATION IN POLAND

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KEYWORDS

e-administration, e-government, fiscal administration, computerization, information society

ABSTRACT

Public administration is constantly changing, with the objective of keeping up with the social, economic and technological developments of the modern world. It is opening up to modern technologies, introducing ever newer innovations and attempting to satisfy the needs of the citizens. It is no longer seen to such a large extent as an archaic structure that is blind to reforms and modernization; as a result of which, it can start to be perceived as a smart organization. New instruments are being introduced in many areas of administration, one of them being the fiscal administration. The changes related to the ability to communicate electronically with the tax authorities, submit electronic tax returns or pay stamp duty electronically are certainly aspects that have a positive impact on the whole image of administration, enabling it to be referred to as 'smart'. The paper provides an overview on the fiscal administration system in Poland and e-services provided thereby.

I. INTRODUCTION

Public administration is opening up to modern technologies, introducing ever newer innovations and attempting to satisfy the needs of the citizens. New

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instruments are being introduced in many areas of administration, one of them being the fiscal administration. Such instruments as electronic stamp duty or e-Taxes are among the signs of change, which are to head in the direction of creating a responsive and transparent administration. They are certainly aspects that have a positive impact on the whole image of administration, enabling it to be referred to as 'smart'. The purpose of this paper is to provide theoretical overview on the notion of computerization and its state of affairs in Poland, by using relevant scientific literature and Poland's legislative acts.

II. THEORETICAL ISSUES ON COMPUTERIZATION AND SMART ADMINISTRATION

2.1. The notion of computerization

According to the dictionary of the Polish language, computerization is the use of modern methods of processing information in the economy, technology, etc.¹ The course of the process of computerizing public tasks and services requires the introduction of changes in the legal system, as well as new regulations that will keep up with the technological and social transformations. Every strategy regarding the computerization policy must be regularly updated. This is required by the rate of development of solutions used in every field of life, including public administration.² The process of computerizing the activities of entities performing public tasks has the objective of increasing the list of matters that may be settled by citizens electronically.³ It cannot be concealed that electronic and information technology are necessary tools for a modern administration, without which, it would not be possible to keep up with the rapidly developing society. While absorbing technology, administration is forced to adapt to its requirements, which is the reason for the transformations, both in the area of classic administration (registers and taxes) and those related to the economy and public life (e.g., administration of social insurance).⁴

¹ Available at <<https://sjp.pwn.pl/sjp/informatyzacja;2466206.html>> accessed 24 November 2017

² K Chałubińska-Jentkiewicz and M Karpiuk, *Informacja i informatyzacja w administracji publicznej* (Wydawnictwo Akademii Obrony Narodowej 2015) 52

³ *ibid* 114

⁴ H Izdebski and M Kulesza, *Administracja publiczna: zagadnienia ogólne* (Liber 2004) 383

Since 2002, the Polish lawmakers have been considering computerization to be one of the divisions of government administration⁵ that is currently headed by the Minister of Digital Affairs.⁶ The computerization division encompasses such categories of matters as the computerization of public administration and entities performing public tasks, the development of electronically provided services, the development of the information society and combating digital exclusion, telecommunications, public administration systems and data communications networks and cybersecurity.⁷ The main legal regulation on computerization is the Act on the computerization of the activities of entities performing public tasks.⁸ The Act is applied to the public entities that were defined by relating common features (i.e., the performance of public tasks) and an exhaustive list.⁹ The entities to which the Act applies and therefore the list of entities which, in the meaning of this Act, are considered to be public entities, is contained in Article 2.¹⁰ The basic criterion enabling the classification of a task as a public task is the fact that the state or the territorial self-government are legally responsible for fulfilling them.¹¹

2.2. The notion of an information society

The civilization transformations leading to the emergence of the information society are related to the growing importance of information, increasingly more services provided electronically and the use of information and communication

⁵ See art 5, item 7a of the Act on the actions of government administration of 4 September 1997 (Journal of Laws of 2019, item 945, as amended)

⁶ Regulation of the Council of Ministers of 17 November 2015 on the detailed scope of activities of the Ministry of Digital Affairs (Journal of Laws No 2015, item 1910)

⁷ See art 12a of the Act on the divisions of government administration

⁸ The Act on the computerisation of entities performing public tasks of 17 February 2005 (Journal of Laws of 2019, item 700, as amended)

⁹ D Szostek (ed), *e-Administracja. Prawne zagadnienia informatyzacji administracji* (Presscom 2009) 32

¹⁰ In accordance with art 2, para 1 of the Act, its provisions are applied to: (1) bodies of government administration, bodies of state control and law enforcement, the courts, the organisational units of the public prosecution, as well as territorial self-government units and their governing bodies, (2) state units and self-government establishments, (3) special purpose funds, (4) independent public healthcare centres and companies performing medical activities in the meaning of the regulations on medical activity, (5) the Social Insurance Institution, the Agricultural Social Insurance Institution, (6) the National Health Fund, (7) state and self-government legal persons established on the basis of separate Acts for the purpose of fulfilling public tasks, which perform public tasks specified by the laws; however, paras 3 and 4 contain a list of entities, which are excluded from the application of the Act

¹¹ Cz Martysz, G Szpor and K Wojsyk, *Ustawa o informatyzacji działalności podmiotów realizujących zadania publiczne. Komentarz* (Wolters Kluwer 2015) 31

technologies in many spheres of social life. These spheres include, among others, the economy and public administration.¹²

In the information society development strategy in Poland up to 2013, the information society was defined as such a society in which information processing using information and communication technologies is of significant social, economic and cultural value.¹³

The legal doctrine has numerous definitions of the information society, all differing from each other. However, it is invariably the case that, in each of them, a fundamental role in the development of the information society is attributed to information. Information societies develop in countries with a high degree of technological development. The competitive factors that are of critical importance both in the area of industry and services are information management, the quality of information and the speed of information flow. Development requires the use of increasingly newer techniques for collecting, processing, transferring and using information.¹⁴

2.3. The concept of smart administration

As J. Boć emphasizes, smart administration encompasses people, affects them and is implemented by them. This is because only people constitute administration, and the actions taken by the administration is only targeted at them. The term smart administration is understood as administration primarily following logic and rationality, as a result of which it performs tasks in a manner that is consistent with the law, and simultaneously, without incurring any unnecessary costs and organizational efforts. The application of these criteria means that smart administration is able to avoid losses, which administration that cannot be classified as ‘smart’ would have incurred in the same situation and losses that the addressee of its actions could incur.¹⁵

According to A. Kamiński, a smart state is one in which the classic functions of authority make way for soft coordination, which is related to information flow. The actors operating in it behave responsibly and reasonably and the state itself must be a strong state, the condition of which is the maturity of the society. Smart

¹² J. Boć (ed), *Nauka administracji* (Kolonia Limited 2013) 238

¹³ Ministry of the Interior and Administration, “The Development Strategy of the Information Society in Poland until 2013” (Warsaw, December 2008) <<https://www.itu.int/net/wsis/review/inc/docs/rcreports/POL/StrategyForTheDevelopmentOfTheInformationSociety.pdf>>

¹⁴ M. Ganczar, *Informatyzacja administracji publicznej: Nowa jakość usług publicznych dla obywateli i przedsiębiorców* (CeDeWu 2009) 15–18

¹⁵ Boć (n 12) 369–370

administration can only develop in a state understood in this way. However, none of them exist without a mature civic society.¹⁶

2.4. e-administration and e-government

The prefix ‘e’ used in these terms comes from the English word ‘electronic’. It is placed before the words to emphasize that, in the given case, contacts between the organization and its customers take place electronically, using information and communication technologies (ICT).¹⁷

In Poland, e-administration and e-government are usually used interchangeably; although, in Anglo-Saxon terms, e-government has a broader meaning.¹⁸ It is also related to information and communication technologies, but encompasses the whole of the public sector. This means that not only does it refer to the executive authority, but also to the legislative and judicial authorities.¹⁹ The term electronic government is used to describe various means of electronic communication to provide and improve services that are provided by the state to citizens and to involve them in the affairs of the state. This term refers to both internal and external activities, which are undertaken by entities that implement the tasks imposed on them in this way. The most important tool used by electronic government is, of course, the Internet, although it is also used in other forms, for example, fax, text message, MMS and electronic mailing lists. Public sector services offered in mobile form are widely used. This may be mobile communication, mobile services, mobile democracy and mobile administration.²⁰ As J. Boć notes, the e-government system is unique because of the lack of authoritative entities and the network layout of the elements comprising it. It is a departure from the classical treatment of administration in which it makes a unilateral decision using authoritative means. The structure of electronic government is a transition to the service provider-customer relations.²¹ The use of information technologies to a broad extent by the authorities (e-government) is considered one of the elements of the concept of new public governance. This

¹⁶ A Z Kamiński, ‘Administracja publiczna we współczesnym państwie’ in J Czaputowicz (ed), *Administracja publiczna: Wyzwania w dobie integracji europejskiej* (Wydawnictwo Naukowe PWN 2011) 64

¹⁷ A Kaczorowska, *E-usługi administracji publicznej w warunkach zarządzania projektami* (Wydawnictwo Uniwersytetu Łódzkiego 2013) 17

¹⁸ *ibid* 19

¹⁹ T Burczyński, *Elektroniczna wymiana informacji w administracji publicznej* (Presscom 2011) 27

²⁰ J Matusiak, *Publicznoprawna regulacja administracji elektronicznej* (Wyższa Szkoła Bankowa 2016) 16–17

²¹ Boć (n 12) 243

concept is based on the assumption of limiting the role of the state (minimal state) and the need to use mechanisms of governance in the public sector, which are taken from the private sector. Administration should understand the expectations of the citizen (customer) and should be implemented in the most efficient way, while the pathologies of bureaucracy should be eliminated using market mechanisms.²²

E-administration is a concept that defines such administration that uses information and communication technology. Its objective is to streamline information exchange with enterprises and other citizens, provide certain services and improve the efficiency and effectiveness of the activities of the administration.²³ The introduction of information and communication technologies into administration requires organizational changes, as well as gaining new skills. The assurance of access by citizens to services provided electronically requires the inclusion of appropriate information, primarily in websites, as well as the assurance of communication with the given institution, that is, the ability to exchange information using means of electronic communication.²⁴ Efficient and effective electronic administration brings benefits to the citizens and business entities, bodies of public administration, as well as the economy and society as a whole. It contributes to an increase in the satisfaction of all specified entities, while the use of information and communication technology serves the purpose of increasing transparency and responsibility.²⁵ Administration, which uses information and communication technologies to perform the tasks set for it as well as possible, constitutes a departure from the model of ideal bureaucracy created by Max Weber, in which every conventional operation was to assume the form of a written document. Electronic administration in this respect can be described as non-bureaucratized, because the document here is of an intangible form. However, it is related to the model of ideal bureaucracy by the feature of speed and transparency of operation.²⁶

The evidence that electronic administration in Poland is developing is the list of services that can be used electronically via the website of the Ministry of Digital Affairs. This list currently has 581 items.²⁷

²² M Kulesza and D Sześciło, *Polityka administracyjna i zarządzanie publiczne* (Wolters Kluwer 2013) 61–63

²³ Burczyński (n 19) 26

²⁴ A Gałach, *Krajowe ramy interoperacyjności. Systemy informatyczne w administracji publicznej* (Wydawnictwo C. H. Beck 2015)

²⁵ Burczyński (n 19) 29

²⁶ Matusiak (n 20) 21

²⁷ E-usługi w administracji [E-services in administration] in: Website of the Ministry of Digital Affairs, accessed 25 November 2017

III. THE FISCAL ADMINISTRATION SYSTEM IN POLAND

3.1. Preliminary information

Although fiscal administration is one of the oldest administrations and its beginnings can be traced back many years, it is still subject to change. Once an exclusive prevailing prerogative, today it holds a subservient role to citizens, it has to address their expectations, no far-reaching burdens can be imposed on it. Particularly intense reforms of the fiscal administration in Poland started at the time of the economic transformation and then at the stage of adaptation of the domestic regulations to the EU guidelines. The fiscal administration, just as the whole of the administration, is constantly changing, developing and one of the manifestations of this process is its opening to new information technologies and the ever broader list of services, which citizens can use electronically. The fiscal administration, as an important part of the whole system of public administration needs to keep pace with the social and technological transformations, because this is necessary for the whole of the Polish administration to be capable of being referred to as smart.

Two fundamental parts can be distinguished in the Polish fiscal administration – the field authorities of government administration and the authorities of territorial self-government units.

The National Fiscal Administration (*Krajowa Administracja Skarbowa* – KAS) has been operating since March 2017, having been set up with three previously operating services reporting to the minister responsible for public finance: tax administration, fiscal audit and the customs service.²⁸ According to the intention of the lawmakers, KAS is a specialized government administration that performs tasks related to the collection of tax revenue from customs duties, charges and non-deductible budget receivables. Its tasks also include the protection of the interests of the State Treasury, the protection of the EU customs area, servicing and supporting remitters and taxpayers in correctly performing their tax obligations, as well as entrepreneurs in correctly performing their customs obligations. A uniform and uniformed formation has been distinguished within KAS – the Customs and Fiscal Service.²⁹ The National Fiscal Administration

²⁸ Krajowa Administracja Skarbowa [National Fiscal Administration] – brochure in: Online Service National Fiscal Information Service, accessed 24 November 2017

²⁹ See art 1, paras 2 and 3 of the Act on the National Fiscal Administration of 16 November 2016 (Journal of Laws of 2019, item 768, as amended), hereinafter: the Act on the KAS

consists of 16 fiscal administration chambers, 400 tax offices and 16 customs and fiscal offices (45 with the representative offices, 143 with customs branches).³⁰

3.2. Bodies of tax administration

The list of tax authorities was written into the Tax Code by the lawmakers. In accordance with its regulations, the tax authorities, according to their responsibilities, are: the manager of the tax office, the manager of the customs and fiscal office, the mayor, the head of the county, the marshal of the voivodship, the director of the fiscal administration chamber, the local authority board of appeal, the Head of the National Fiscal Administration, the Director of the National Fiscal Information Office and the minister responsible for public finance. The Council of Ministers may also award the rights of tax authorities to such bodies as the Head of the Intelligence Agency, the Head of the Internal Security Agency, the Head of the Central Anticorruption Bureau, the Head of the Military Intelligence Service and the Head of the Military Counterintelligence Service by way of a regulation. The premises for issuing of such a regulation are the protection of classified information and requirements of state security.³¹

However, the Act on the KAS contains a list of authorities that jointly constitute the National Fiscal Administration. The lawmakers included among them: the minister responsible for public finance, the Head of the National Fiscal Administration, the director of the National Fiscal Information Office, the director of the fiscal administration chamber, the head of the tax office and the head of the customs and fiscal office.³²

IV. SELECTED E-SERVICES OF THE FISCAL ADMINISTRATION

4.1. Electronic stamp duty

The ability to pay stamp duty electronically is provided for by the Act on stamp duty, according to which, this payment is made at the cash desk of the appropriate tax authority or to its account. In order to more efficiently handle matters of public administration, the Act also introduced the right of the legislative body of the municipality to pass resolutions on the collection of stamp duty by

³⁰ Struktura Krajowej Administracji Skarbowej [Structure of the National Fiscal Administration] in: Website of the Ministry of Finance, accessed 24 November 2017

³¹ See arts 13 and 13a of the Tax Code of 29 August 1997 (Journal of Laws of 2019, item 900, as amended)

³² See art 11 of the Act on the KAS

way of collection.³³ The Act on stamp duty entered into force at the beginning of 2017, while the objective of introducing it was to eliminate the possibility of paying stamp duty with stamps and government office bill of exchange forms.³⁴

Stamp duty is payable on the performance of official transactions on the basis of a notification or a request, issuing a certificate on request, issuing an authorisation, submission of a document confirming the award of a power of attorney or official representation (its extract, excerpt or copy) in court proceedings or in the matters of public administration. Stamp duty is also payable on the performance of those activities by the entity performing public administration tasks (not being a body of government or self-government administration).³⁵ The procedure for paying stamp duty has been governed in detail by the regulation of the Minister of Finance, which specifies the method of confirmation of payment of stamp duty, the exemption from it or the exclusion of the obligation to pay it, as well as the method of refunding the stamp duty and the procedure for providing the appropriate documents to the tax authorities.³⁶

4.2. e-taxes

As J. Masiak indicates, in international terms, it is the tax authorities that are the leaders in the provision of services electronically. The benefits to the citizens arising from the computerization of the procedures related to taxes are the simplification of the submission of information to the tax authorities, as well as the possibility of easier access to information on changes in the tax law.³⁷

The ability to pay tax liabilities electronically became possible as a result of the Tax Code. In accordance with the current regulations, it is possible to submit declarations via means of electronic communication unless specific provisions provide otherwise. The submission of a tax return in this way will be confirmed in the form of an electronic document (by the tax authority, an electronic mailbox for receiving documents in the ICT system or the tax portal).³⁸ As can be seen, the form of confirmation was not precisely specified; the lawmakers restricted themselves to purely the statement that this is to be an electronic document. The Act specifies the minimum requirements that the electronic tax return should

³³ See art 8 of the Act on stamp duty of 16 November 2006 (Journal of Laws of 2019, item 1000, as amended)

³⁴ Szostek (n 9) 256

³⁵ See art 1 of the Act on stamp duty

³⁶ Regulation of the Minister of Finance of 28 September 2007 on the payment of stamp duty (Journal of Laws No 187, item 1330)

³⁷ Matusiak (n 20) 139

³⁸ See art 3a of the Tax Code

satisfy, namely, it should contain the data in the defined electronic format and one electronic signature.³⁹

The ICT system of the Polish fiscal administration is the Tax Portal. Its objective is to be to support taxpayers correctly perform their tax obligations. It can be used to submit tax returns electronically, as well as find information on the individual taxes, a schedule with the most important dates and pre-filled tax returns. The portal also provides the ability to check the status of the entity regarding VAT and check the tax ID number, as well as containing various types of calculators (calculators of PIT, VAT, inflation and statutory interest, foreign exchange, default interest on tax arrears and renewal fees). After logging onto the portal, access can be obtained to the tax returns that have been submitted and pending matters. It is also possible to communicate electronically with the tax authorities, through the ability to submit and receive correspondence. The e-Deklaracje [e-tax returns] IT system, which constitutes a part of the e-Podatki [e-Tax] system (implemented within the framework of the e-Declarations2 project) enables the submission of tax returns electronically. Tax returns may be submitted with such tools as the taxpayer's account on the Tax Portal, a PFR pre-filled tax return, electronic forms, e-Deklaracje Desktop application and a Universal Documents Gateway. The portal declares that over 62 million electronic documents had been submitted by the end of 2016.⁴⁰

4.3. Electronic Fiscal and Customs Services Platform (PUESC)

The PUESC platform is a single point of access to the e-services offered by the National Fiscal Administration within the scope of the support and control of trading in goods with other states and the trading of excise products. The platform also gives access to the customs databases (EU e-Service). The e-Klient [e-Customer] service gives access to electronic services provided by KAS. It gives access to data and information and enables the registration arising from the regulations in one application. The following services are or will shortly be available in the e-Klient service:⁴¹

- e-Wnioski [e-Applications] – enabling the performance of tax proceedings, administrative proceedings and proceedings in customs matters;
- e-Zefir – used to submit electronic tax returns on excise tax, gaming tax and other levies;

³⁹ See art 3b of the Tax Code

⁴⁰ Tax Portal, access on 25 November 2017

⁴¹ Katalog e-Usług [List of e-Services] in: Online Electronic Fiscal and Customs Services Platform, [access: 24/11/2017]

- e-Tranzyt [e-Transit] – a service that enables the fulfilment of transit operations;
- e-Intrastat – used to accept, analyse and collect the information received from entities, which are subject to the reporting obligation on exports and imports of goods in trading with other European Union states;
- e-Export – through which electronic support of export operations is provided;
- e-Import – a service that will enable the support of import operations;
- e-ICS – this is a service that enables businesses to fulfil tasks arising from EU customs law and provides for the obligation to electronically send summary import declarations for goods imported into the EU customs zone from third countries;
- e-Przewóz [e-Carriage] – a service enabling the support of operations regarding the carriage of goods;
- e-Booking TRUCK – a service enabling the reservation of a time for the border support of exports;
- EU e-Services
- CDS – a system for supporting requests and customs decisions.

V. CONCLUSION

The computerization process applies to the whole of the system of public administration, which must be able to satisfy the needs of the modern world. Its features should be the ability to respond to the needs of customers, facilitating the ability to communicate and the rapid and efficient resolution of problems. One of the signs and, simultaneously, a necessary condition for the development of smart administration is the development of services provided electronically. New solutions are also being implemented in the fiscal administration. Such instruments as electronic stamp duty or e-Taxes are among the signs of change, which are to head in the direction of creating a responsive and transparent administration. However, it is important that the development of e-administration is not limited exclusively to the introduction of further mechanisms but also their continuous improvement and care for effective operation in practice. This is because, in order to satisfy the customers of electronic services, and therefore, also the operation of smart administration, it is important that the instruments that are introduced operate properly, while the procedures are clear, transparent and actually make life and contacts with the administration easier.

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