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National case law

Content provided by:

Poland

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Case law made available on a website

Presentation of decisions / Headlines

| | | |
|-----------------------------------|--|--------------|
| | Supreme courts | Other courts |
| | <ul style="list-style-type: none"> • Constitutional Tribunal (Trybunał Konstytucyjny) • Supreme Administrative Court (Naczelny Sąd Administracyjny) • Supreme Court (Sąd Najwyższy) (the judgements of four chambers): <ul style="list-style-type: none"> ◦ Criminal Law Chamber, ◦ Civil Law Chamber, ◦ Labour Law, Social Security and Public Affairs Chamber ◦ Military Chamber | |
| Case law presented with headlines | | No |

Example of headline/s

Constitutional Tribunal – Community’s subvention in the activities of a non-public nursery school.

| | |
|--|--|
| | Explanation |
| | Type of decision (judgement/ decision/...), date and file reference number of case. |
| The ruling of 2008-12-18, number K 19/07 Community subvention in the activities of a non-public nursery school. | Headline |
| Z.U. 2008 / 10A / 182 | Published in the official collection of the Constitutional Tribunal's jurisdiction, issued by the Office of Tribunal |
| Dz. U. 2008.235.1618 of 2008-12-30 | Published in the official journal |
| | Links to the judgement in MS WORD and PDF formats |

Supreme Administrative Court

| | |
|----------------------------|---|
| | 2009-04-07 |
| | Judgement is irrevocable |
| Date of receipt | 2007-09-10 |
| Name of the court | Supreme Administrative Court (Naczelny Sąd Administracyjny) |
| | Janusz Zubrzycki |
| | Marek Kołaczek |
| Names of judges | Tomasz Kolanowski |
| Symbol with a description: | 6110 VAT |
| | Taxation procedure |
| Key words: | VAT |

Other related cases: [I SA/Lu 454/05 - Wyrok WSA w Lublinie z 2007-05-09](#)
[I FZ 201/06 - Postanowienie NSA z 2006-07-17](#)

Against: Director of Fiscal Chamber

Content: Appealed judgement has been annulled, and case has been transferred to the district administrative court for re-examination
[Dz.U. 2005 nr 8 poz 60](#) art. 70 par. 1, art. 108 par. 2 pkt 2 lit a, art. 116 par. 1, art. 118 par. 1, art. 127, art. 151, art. 152, art. 187, art. 188, art. 191
 Act of 29 August 1997 on taxation procedure (ustawa z dnia 29 sierpnia 1997 r. Ordynacja podatkowa)

[Dz.U. 2002 nr 153 poz 1270](#) art. 141 par. 4, art. 145 par. 1 pkt 1 lit. a, art. 151
 Act of 30 August 2002 concerning the procedure of administrative courts (ustawa z dnia 30 sierpnia 2002 r. Prawo o postępowaniu przed sądami administracyjnymi)
[Dz.U. 1934 nr 93 poz 836](#) art. 1, art. 2, art. 4, art. 20.
 Regulation of President of Republic of Poland of 24 October 1934 on the composition of a proceeding (rozporządzenie Prezydenta Rzeczypospolitej z dnia 24 października 1934 r. Prawo o postępowaniu układowem).

Reference to the law:

Formats

- Constitutional Tribunal (Trybunał Konstytucyjny)- DOC, PDF
- Supreme Administrative Court (Naczelny Sąd Administracyjny) - HTML
- Supreme Court (Sąd Najwyższy) - PDF

Further proceedings

| | Supreme Courts | Other courts |
|---|---|--------------------|
| - Is information available on appeal? | Yes, by a constitutional tribunal. All supreme court judgements are the result of an appeal. | Data not available |
| - Is the case still pending? | Yes, in the constitutional tribunal. Supreme Court appeal will be made depending on contents of the judgement. | Data not available |
| - The result of appeals? | Yes Yes, at the constitutional tribunal Yes, where the case was brought in the Supreme Administrative Court | Data not available |
| - Is the decision irrevocable? | Decision will be made depending on contents of the judgement. | Data not available |
| Were there earlier proceedings before another internal court: | | |
| - Constitutional Court? | | |
| - An external court: | | |
| - European Court of Justice? | | |
| - Court of Human Rights? | No | Data not available |

There are provincial administrative courts (first instance) as well as the Supreme Administrative Court (second instance) for which judgements are available on the website. There is also a link between the relevant judgements.

Publication rules

There are binding rules for the publication of case law in Poland. They apply to:

- The Constitutional Tribunal (Trybunał Konstytucyjny), for which full case law is published
- The Supreme Administrative Court (Naczelny Sąd Administracyjny) , for which full case law is published

- The Supreme Court (Sąd Najwyższy), for which only selected case law is published

The publishing responsibilities of the Supreme Court (Sąd Najwyższy) are set out in Article 7 of the Act on the Supreme Court (23rd November 2002) (ustawa z dnia 23 listopada 2002 r. o Sądzie Najwyższym). According to the book of instructions of the Supreme Court, the press spokesperson and judge's assistants are in charge of the publication service.

Case law publication of the Constitutional Tribunal (Trybunał Konstytucyjny) is envisaged in Article 190 of the Polish Constitution.

A full version of a judgement is published on the website as soon as the judges have signed the justification.

Article 42 of the Act on the Organisation of Administrative Courts (Prawo o ustroju sądów administracyjnych) also imposes an obligation to publish on the President of Supreme Administrative Court (Prezes Naczelnego Sądu Administracyjnego). More detailed rules are specified by the Ordinance of the President of the Supreme Administrative Court, with a requirement to establish a central database of judgements and Information in administrative court cases, and on providing access to these judgements on the website.

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