Paweł Smoleń[1],
Marzena Świstak[2]

Wyłączenie z opodatkowania czynności cywilnoprawnych dotyczących nieruchomości w sferze nauki i szkolnictwa wyższego

DOI 10.5604/01.3001.0015.9857

Streszczenie:

Podjęty problem ma istotne znaczenie tak ze względów fiskalnych, jak i w kontekście realizacji założeń reformy szkolnictwa wyższego w Polsce. Zasadniczym celem jest weryfikacja podatkowej regulacji w oparciu o kilka kryteriów. Analiza obejmuje zagadnienia dotyczące spójności przepisów prawa podatkowego oraz ustroju szkolnictwa wyższego. Ocena rozwiązań podatkowych dokonywana jest także w świetle zasad poprawnej legislacji. Przeprowadzone badania pozwalają wysnuć wnioski wskazujące na istotne mankamenty tej konstrukcji, które w znaczący sposób zamazują jej merytoryczną treść i możliwy wydźwięk praktyczny. W konsekwencji może to prowadzić do licznych sporów z organami podatkowymi. Autorzy poddali weryfikacji hipotezę badawczą, że ustawodawca nie był konsekwentny w budowaniu całej konstrukcji wyłączenia podatkowego, co miało wpływ na jakość regulacji prawnych z uwzględnieniem ich związków międzygałęziowych. W artykule wykorzystano głównie metodę dogmatycznoprawną oraz analizy systemowej - uwieńczonej syntezą, która pozwoliła usystematyzować wnioski *de lege lata* i *de lege ferenda.*

Słowa kluczowe: opodatkowanie, czynności cywilnoprawne, wyłączenie z opodatkowania, nieruchomości, szkolnictwo wyższe, nauka

[1] Professor at the Catholic University of Lublin, Department of Finance and Financial Law, Institute of Law, Faculty of Law, Canon Law and Administration of the John Paul II Catholic University of Lublin; https://orcid.org/0000-0001-6607-3446.
[2] Ph.D., Department of IT Law and Legal Professions, Faculty of Law and Administration of the Maria Curie-Skłodowska University in Lublin; https://orcid.org/0000-0002-3910-6019.

Exclusion from taxation of civil-law transactions concerning real property in the field of science and higher education

Abstract:

The problem addressed in the article is important for both fiscal reasons and in the context of implementing the assumptions of reforming the higher education system in Poland. The main objective is to verify tax regulations based on several criteria. The analysis covers issues related to the consistency of the tax law and the system of higher education. The assessment of tax solutions is also made in the light of the principles of proper legislation. The research conducted allows drawing conclusions indicating significant shortcomings of this model, which significantly distort its substantive content and the possible practical dimension. In consequence, it may lead to numerous disputes with tax authorities. The authors verified the research hypothesis that the lawmaker was not consistent in structuring the entire model of the tax exemption, which has affected the quality of legal regulations and their correlations with other legal regulations. The main methods applied in the article were the dogmatic-legal analysis and systemic analysis which led to a synthesis that allowed to systematize the *de lege lata* and *de lege ferenda* conclusions.

keywords: taxation, civil-law transactions, exemption from taxation, real property, higher education, science

1. General remarks

Contemporary socio-economic conditions pose new, difficult challenges for science and higher education. This sometimes has negative economic consequences for the academic community. In this context, it seems important not only to obtain additional income, but also to create a friendly legal environment that will allow for an effective reduction of operating costs. Undoubtedly, this can be done by excluding or limiting the tax burden. The extensive catalog of public levies also includes those that are directly related to the ownership and disposal of real estate in higher education units. The infrastructure enabling modern forms of education and innovative research plays an important role in this area. In fact, this type of property has become a measure of the development and prestige of universities and other research and teaching centers. Therefore, the related tax burden should not be underestimated.

In Polish conditions, the aspects raised are of exceptional importance today. Higher education is in the initial phase of implementing a thorough reform. Adoption of a new act - Law on Higher Education and Science[3] was assumed to create conditions for the development of the higher education system and, consequently, to become one of the priorities of the government's policy. The implemented reform of higher education

[3] Act of July 20, 2018 - Law on Higher Education and Science (consolidated text: Journal of Laws, item 574, hereinafter referred to as: Act 2.0.).

obviously has many dimensions that deserve consideration. As part of this study, however, these issues will be limited to the issue of taxation of civil law transactions in matters related to real estate belonging to units of the higher education and science system. This issue is mainly related to the tax exemption in force in this respect. This solution is of a preferential nature, but the adopted tax structure seems to be extremely imprecise. Noticed shortcomings of the solution may in practice lead to numerous disputes with tax authorities. Doubts also arise as to the consistency of tax regulations, their compliance with the principles of correct legislation and with the adopted system assumptions of the reform of higher education and science being implemented. This makes it necessary to verify the research hypothesis that the legislator was not consistent in building the entire structure of the tax exemption, which had an impact on the quality of legal regulations, taking into account their inter-sectoral relationships. For this purpose, it is necessary to use the theoretical-legal and dogmatic-legal methods. In order to highlight the existing legislative inconsistencies and to formulate specific assessments and conclusions, it is also reasonable to apply a systemic interpretation, crowned with a synthesis, which will systematize the conclusions and set possible directions of legislative activities.

2. Doubts about the scope of the science, school and out-of-school education exclusion

In the provisions of the Act of September 9, 2000 on tax on civil law transactions[4] it is indicated that civil law activities related to science, education and out-of-school education are not subject to tax. The adopted method of regulation raises numerous doubts of a practical nature. This is related both to the method of editing and the use of terms that are not reflected in the existing legal definitions.

Firstly, in the area of the exclusion in question, the legislator uses the notion of "case". This type of solution caused a wide discussion in the doctrine. Attempts were made to determine whether the reference is narrow (formal) or, on the contrary, it should be interpreted broadly, as referring to all kinds of factual and legal states in the area indicated by the legislator (substantive approach). It seems appropriate to recognize the legitimacy of the last of the presented approaches. There are no indications of meaning that would determine a different interpretation that the intention

[4] Art. 2 point 1 let. f of the Act of September 9, 2000 on tax on civil law transactions (consolidated text: Journal of Laws of 2022, item 111; hereinafter: the Act on PCC).

of the legislator was to limit the meaning of the term "case" only to its formal - procedural aspect[5].

Interpretation difficulties are not limited only to the issues related to specifying the area of regulation due to the use of the term "case". From the point of view of legislative technique, the regulation has numerous shortcomings. The structure of the objective exclusion was differentiated within the system. In the case of science, education or out-of-school education, reference was made not to specific provisions that would specify (specify) the above-mentioned areas, but only a generic indication of these spheres[6]. This may mean, therefore, that the intention of the legislator was to exclude all matters from the aforementioned scopes, and not only those that are included in the acts regulating this matter[7]. At the same time, it does not mean that, in the light of the current legal order, it is not possible to indicate basic legal acts that relate to the issues analyzed. Undoubtedly, these include: Act 2.0, the Act - Provisions introducing the Act 2.0.[8], Act on the Łukasiewicz Research Network[9], the Act on Research Institutes[10], the Act on the National Center for Research and Development[11], the Act on the National Science Center[12], the Act on the Polish Academy of Sciences[13], the Act on the National Agency for Academic Exchange[14], the Act on the Medical Research Agency[15], the act on the Polish Space Agency[16], the Act on the Education System[17], the Act - Education Law, the Act on the Educational Information System[18].

Secondly, it should be noted that the source of the dilemmas surrounding the issues under consideration lies not only in the use of the term "case" by the legislator, or even in the difficulties in determining the scope of its meaning. In particular, it refers to

---

[5] See S. Bogucki, M. Romanowicz, *Wyłączenie w podatku od czynności cywilnoprawnych czynności podlegających przepisom o gospodarce nieruchomościami - przegląd orzecznictwa,* „Glosa" 2015, no. 4, pp. 91-92; decision of the Supreme Administrative Court of March 31, 2015, II FZ 2078/14, LEX no. 1667213.

[6] See A. Wacławczyk, *Komentarz do art. 2 ustawy o podatku od czynności cywilnoprawnych* [in:] S. Bogucki, A. Wacławczyk, K. Winiarski, *Podatek od czynności cywilnoprawnych. Komentarz,* Warszawa 2021, pp. 242-244; SAC judgment of April 21, 2017, II FSK 855/15, LEX no. 2273842.

[7] See judgment of the Supreme Administrative Court of May 9, 2019, II FSK 2045/17, LEX No. 2687090; judgment of the Supreme Administrative Court of 12/12/2017, II FSK 2641/15, LEX No. 2439492.

[8] Act of July 3, 2018 - Regulations introducing the Act - Law on Higher Education and Science (Journal of Laws, item 1669, as amended).

[9] Act of February 21, 2019 on the Łukasiewicz Research Network (Journal of Laws of 2020, item 2098).

[10] Act of April 30, 2010 on research institutes (Journal of Laws, item 498).

[11] Act of April 30, 2010 on the National Center for Research and Development (consolidated text: Journal of Laws of 2020, item 1861, as amended).

[12] Act of April 30, 2010 on the National Science Center (consolidated text: Journal of Laws of 2019, item 1384).

[13] Act of April 30, 2010 on the Polish Academy of Sciences (consolidated text: Journal of Laws of 2020, item 1769, as amended).

[14] Act of July 7, 2017 on the Polish National Agency for Academic Exchange (consolidated text: Journal of Laws of 2019, item 1582, as amended).

[15] Act of February 21, 2019 on the Medical Research Agency (consolidated text: Journal of Laws, item 451).

[16] Act of September 26, 2014 on the Polish Space Agency (consolidated text: Journal of Laws of 2020, item 1957).

[17] The Act of September 7, 1991 on the education system (consolidated text: Journal of Laws of 2019, item 1951, as amended).

[18] The Act of April 15, 2011 on the Educational Information System (consolidated text: Journal of Laws of 2021, item 584, as amended).

such undefined phrases as: "science", "education", "out-of-school education". While in the case of "out-of-school education", the scope of definition can still be determined on the basis of the provisions of the Education Law, defining the concept of "out-of-school forms", which include the forms of obtaining and supplementing knowledge, skills and professional qualifications within lifelong learning[19], but it is different for "science" and "education". In the absence of a legal definition of the phenomenon of "science", it is appropriate to refer to the linguistic way of understanding. In such an approach, it is "the totality of human knowledge organized into a system of problems, expressed in statements, assumptions, theories"[20]. The aim of science is therefore to describe reality in its various aspects and to give this description a systematic and theoretically ordered character. The term "science", due to its multi-context nature and changeability, is extremely difficult to define. For the purposes of the article, as an example, a rather simplified definition approach can be taken, although at the same time capturing its main structural features. This phenomenon can be considered as "a set of judgments satisfying human intellectual interests, expressed in a language that is as unambiguous as possible and the most well-founded"[21]. However, it cannot be reduced only to the process of acquiring "knowledge" understood as a set of fixed content obtained as a result of education and experience. Without denying the relationship of the two concepts, using the functional approach, it can be concluded that "science" is a process leading to the achievement of specific cognitive effects the result of which is the development of various orderable theorems[22]. It is only in this trend that a systematic and justified "knowledge" emerges, which meets the conditions of scientificity at a given historical moment and in geographic space. Sometimes it is also called "science in the objective sense"[23].

A very broad, but also undefined concept is "education". It can be noted that in the linguistic sense this term has both an institutional dimension (all schools and their organization) and a material dimension (all issues related to school and teaching)[24]. In the linguistic context, undoubtedly, the concept of "education" extends not only to

---

[19] See Art. 4 point 31 in connection with Art. 117 par. 1a of the Act - Education Law, which indicates that such forms include: qualifying vocational course; vocational skills course, general competences course, theoretical training camp for young employees, a course other than those mentioned, enabling the acquisition and supplementation of knowledge, skills and professional qualifications.

[20] https://sjp.pwn.pl/szukaj/nauka.html [date of access: 16.10.2021]; https:/'sjp.pwn.pl/doroszewski/nauka;5456595.html [doate of access: 16.10.2021].

[21] J. Sobczak, *Wolność badań naukowych - standardy europejskie i rzeczywistość polska,* „Nauka i Szkolnictwo Wyższe" 2007, nr 2/30, p. 61 and literature quoted therein.

[22] See also H. Izdebski, *He jest nauki w nauce,* Warszawa 2018, pp. 22-23; W. Tatarkiewicz, *O filozofii i sztuce,* Warszawa 1986, p. 155.

[23] Vide: A. Pałubicka, *Orientacje epistemologiczne a rozwój nauki,* Warszawa - Poznań 1977; J. Kmita, *Szkice z teorii poznania naukowego,* Warszawa 1956.

[24] https://sjp.pwn.pl/slowniki/szkolnictwo.html [date of access: 27.03.2022].

entities covered by the education system within the meaning of the Education Law Act, but also to units listed in Act 2.0 as belonging to the higher education and science system[25]. This shape of the regulation generates another group of interpretation problems that go beyond the scope of the Tax Act and result from the wording of the provisions of Act 2.0. In the case of the term "system of higher education and science", there is no statutory dictionary of legal terms. At the same time, it is worth pointing to the way this phrase is worded, which bears the features of a scope definition (although in fact the set of institutions mentioned in it does not constitute an exhaustive list)[26]. It points to the so-called "other entities conducting mainly scientific activity independently and continuously." This, in turn, provokes the statement about the actual opening of the catalog of entities co-creating the system of higher education and science.

Thus, at the junction of tax regulations and those relating to "all matters for which the substantive legal basis for settlement is included in the regulations governing the issues (...)"[27]concerning science, education and out-of-school education, there has been a state of "double indeterminacy". Capacious and undefined concepts were used, which, like education, are also internally, subjectively undefined. Such a method of regulation, assuming a broad, generic scope shape, undoubtedly does not favor certainty in the practice of applying the law.

3. Tax-legal nature of regulations

The presented controversies and reservations regarding the scope of the discussed exclusion from taxation are closely related to the doubts emerging as to the legal nature of this solution. This issue also influences the assessment of the potential limits of the practical application of this institution. In this case, it is particularly important because we are dealing here with an exemption from taxation - and therefore a solution limiting the principle of universality of taxation.

The solution adopted in the act took on a rather specific legal structure. It boils down to a specific exclusion from taxation through the use of the phrase "civil law transactions in cases ... are not subject to tax." For some reasons, the legislator resigned from the commonly used instruments in the form of tax reliefs or exemptions. It is worth noting here that in many other taxes these are typical, preferential regulations addressed to the sphere of higher education and science. This is the case, for example,

[25] Art. 2 of the Education Law in connection with Art. 7 par. 1 of the Act 2.0.

[26] § 153 par.. 1 of the Regulation of the Prime Minister of June 20, 2002 on "Principles of legislative technique" (consolidated text: Journal of Laws of 2016, item 293).

[27] A. Wacławczyk, *Komentarz do art. 2 ustawy o podatku od czynności cywilnoprawnych,* [in:] S. Bogucki, A. Wacławczyk, K. Winiarski, *Podatek od czynności cywilnoprawnych. Komentarz,* Warszawa 2021, p. 243 and the judgment of the Supreme Administrative Court of April 21, 2017 quoted therein, II FSK 855/15, LEX no. 2273842.

in the agricultural or forestry tax and real estate tax, where the exemption covers various entities conducting broadly understood research and teaching activities (e.g. universities, research institutes, federations of entities of the higher education and science system - in each case the exemption does not apply to taxable objects used for business activity).[28] The aforementioned exemptions are subjective in nature and apply only to those categories of entities that have been explicitly indicated in the act. Importantly, in the context of the scope of the tax exemption, it is a closed catalog. In fact, one can speak of a specific tax system of support for the above-mentioned units of higher education and science. Bearing in mind that in the Polish legal system the above-mentioned separate taxes (agricultural, forestry and real estate) constitute a full model of taxation of real estate owned by taxpayers (land, buildings, structures, forests), it can be concluded that a comprehensive mechanism shaping the privileged the tax and legal position of higher education in Poland. Such an assumption is undoubtedly both necessary and justified, and the adopted structure - in its essential substantive line - is convergent for all three cited taxes. In this context, the use of preferential tax solutions for science and higher education in PCC seems to be a natural complement to these regulations and a manifestation of the consistency of a rational legislator. Against this background, however, the question arises why on the basis of PCC, as part of the continuation of the preferential tax policy towards the science and higher education sector, the tax tools already used were abandoned and what are the legal consequences of using a different tax instrument.

For obvious reasons, the answer to the first question is difficult. It seems that at the time of the adoption of the Act on PCC, there could have been an automatic transfer of the regulation applied on the basis of the Act on stamp duty (then also covering the subject of tax on civil law transactions). In the cited legal status, the act contained the phrase: "applications and attachments to applications, official activities, certificates, permits, civil law activities, powers of attorney and their copies in matters of: science, education and out-of-school education and health are not subject to stamp duty"[29]. On the other hand, it should be noted that the Act on Agricultural Tax and the Act on Local Taxes and Fees were enacted earlier than the Act on PCC. The act on forest tax, however, two years later. Therefore, based on the indicated chronological sequence and assuming the operation of a rational legislator, it should be assumed that there was

[28] Art. 12 par. 2 of the Act of November 15, 1984 on agricultural tax (consolidated text: Journal of Laws of 2020, item 333, as amended); art. 7 par. 2 of the Act of October 30, 2002 on forest tax (consolidated text: Journal of Laws of 2019, item 888, as amended) and art. 7 par. 2 of the Act of January 12, 1991 on local taxes and fees (consolidated text: Journal of Laws of 2019, item 1170, as amended).

[29] Art. 3 par. 1 point 1) let. f of the Act of January 31, 1989 on stamp duty (Journal of Laws, item 23, as amended).

no uncontrolled legislative automatism here, but rather a deliberate choice of a tax instrument other than the one used so far (and then duplicated two years later after the adoption of the Act on PCC in the Act on forest tax) tax exemptions.

The answer to the second question is directly related to the assessment of the legal nature of the tax exemption applied in PCC. The literature on the subject and jurisprudence emphasize that the phrase "are not subject to tax" means that the legislator has decided to exclude a certain category of entities or objects from the operation of specific statutory provisions. Exclusions must be distinguished from exemptions. The exclusions are an expression of the legislator's total lack of interest in certain categories of factual or legal status. Thus, certain situations and states do not fall within the material scope of a given tax at all. In the case of tax exemptions, the economic effect is the same. However, in the event of an exclusion from taxation, there is no tax obligation under the tax in question. By the way, it is worth adding that it is also possible to exclude a specific tax act from the subjective or objective scope - which consequently excludes from taxation under this act, but may lead to taxation with another tax. On the other hand, the exemptions apply to the actual situations which are subject to tax liability, but for certain reasons of the tax policy, the legislator exempts such events or objects from taxation[30]. The structure adopted in the Act on PCC took the form of a far-reaching tax preference. Undoubtedly, it is not about the exclusion from the scope of the act (which should result in being covered by another tax act), but about the exclusion from taxation of PCC. Compared to the tax exemptions applied on the basis of the above-mentioned taxes (agricultural, forestry and real estate), it is a much more favorable solution for taxpayers. First of all, it does not contain any restrictions - as is the case with the aforementioned exemptions, where the precondition for taxation objects used for economic activity was introduced. Moreover, due to the (indicated earlier) highly imprecise way of wording this exclusion, it has been given an exceptionally wide objective and subjective scope.

In addition, the above-mentioned question about the intentions of the legislator (rational by assumption) becomes even clearer on this canvas. As already indicated, in relation to the spheres of science and education, reference was made not to specific provisions that would specify the above-mentioned areas, but only to their generic definition. It is significant that the legislator is not consistent in the entire structure of this

[30] See among others B. Brzeziński, *Prawo podatkowe,* Toruń 1999, p. 37; A. Hanusz, *Zwolnienia i wyłączenia w podatku od nieruchomości,* „Finanse Komunalne" 2006 no. 12, pp. 26-35; W. Morawski, *Ulgi i zwolnienia w prawie podatkowym,* Gdańsk 2003, pp. 24-59; A. Wacławczyk, *Komentarz do art. 2 ustawy o podatku od czynności cywilnoprawnych,* [in:] S. Bogucki, A. Wacławczyk, K. Winiarski, *Podatek od czynności cywilnoprawnych. Komentarz,* Warszawa 2021, pp. 239-241; judgment of the Supreme Administrative Court of 13/01/2015, file ref. II FSK 285/13, LEX no 1769553.

exclusion. For in the case of the tax exclusion of civil law transactions in other mentioned cases, the relevant "regulations" were directly referred to: e.g. on real estate management, on toll motorways, on environmental protection[31]. On this basis, it can be concluded that the intention of the legislator was to exclude from taxation all "cases" in the aforementioned spheres, and not only those that are directly included in the provisions regulating a given matter.

4. Final remarks

One of the basic principles of tax law is the universality of taxation. Simply put, it means that the basic rule is taxation in the subjective and objective dimension, and any deviations in this respect are treated as an exception to this guiding principle. As a consequence, in the process of interpreting tax law, the necessity to strictly interpret all tax and legal institutions limiting or excluding taxation is emphasized. Undoubtedly, such circumstances occur in the case of the discussed institution of exclusion from taxation.

The conducted analysis allows to draw a number of conclusions pointing to significant shortcomings of this structure, which significantly blur its substantive content and possible practical significance, and at the same time to state that the research hypothesis has been positively verified. First of all, it should be emphasized that the legislator was not consistent in building the entire structure of the tax exemption. This exclusion covers a wide range of various matters in the public sphere, and only some of them have been directly referred to the regulations governing specific areas of public tasks (through the use of the phrase "in regulations ..."). Unfortunately, this was not the case in relation to activities related to higher education and science (as well as extracurricular education and health). Of course, this also includes taxation of activities related to real estate owned by entities belonging to this sphere.

Additionally, the legislator used unspecified phrases. Both in the tax act itself and in other acts concerning the indicated "cases", there is no definition of legal terms used in the provision shaping the exclusion from taxation (e.g. science, education). Thus, contrary to the above-mentioned principle of strict interpretation of tax regulations, in this case the legislator gave the tax exclusion an exceptionally wide substantive scope. This clearly contradicts the principles of correct legislation. It may also raise a justified question about the actual legislative intentions of the so-called rational legislator. The outlined lack of consistency in this regard, unfortunately, may suggest an ambiguous

[31] See art. 2 point 1) let. g), h) and point 2) of the PCC Act.

answer, and thus serious difficulties in the practical application of these provisions. Doubts may also arise from the tax and legal nature of the institution in question. It seems justified to accept the thesis that it is not about the exclusion from the scope of the PCC Act, but the exclusion from taxation under this act. Thus, in contrast to the tax exemption, the legislator excluded in the indicated (extremely broadly defined) cases, the possibility of a tax obligation.

When attempting to summarize, it should be noted that the final assessment of the analyzed institution (including *de lege ferenda* conclusions) depends on the adopted criterion of its verification. From the point of view of the principles of correct legislation, the conclusions are negative - the structure of the exclusion was formulated incorrectly. In this context, it requires amendment, at least following the example of other provisions of this exclusion indicated above, i.e. by referring to specific "provisions." However, assuming the rationality of the legislator's actions, quite different conclusions can be drawn. They bring far-reaching tax benefits for entities performing civil law transactions in the area of higher education and science. It even seems that the adopted solution is much more preferential than tax exemptions applied under other taxes, e.g. in real estate tax, agricultural tax or forest tax. It is difficult to deny the legislator the right to such legislative assumptions and, consequently, to apply for their modification. Of course, this legal status means that the indicated taxpayers with regard to all real estate they have in the sphere of science or education were treated inconsistently. It should be noted that the applied tax and legal instruments each time take the form of a tax privilege (of a different legal nature, i.e. exclusion or exemption from taxation) and are related to the same process of managing real estate held by administrators from the sphere of higher education and science.

Bibliography

Legal acts:

1. Act of February 21, 2019 on the Łukasiewicz Research Network (Journal of Laws of 2020, item 2098.
2. Act of February 21, 2019 on the Medical Research Agency (Journal of Laws, consolidated text: item 451).
3. Act of July 20, 2018 - Law on Higher Education and Science (consolidated text: Journal of Laws, item 574).
4. Act of July 3, 2018 - Regulations introducing the Act - Law on Higher Education and Science (Journal of Laws of 2018, item 1669, as amended).
5. Act of July 7, 2017 on the National Agency for Academic Exchange (consolidated text: Journal of Laws of 2019, item 1582, as amended).

6. Act of December 14, 2016 - Education Law (consolidated text: Journal of Laws of 2021, item 1082, as amended).
7. Act of September 26, 2014 on the Polish Space Agency (consolidated text: Journal of Laws of 2020, item 1957).
8. Act of April 15, 2011 on the Educational Information System (consolidated text: Journal of Laws of 2021, item 584, as amended).
9. Act of April 30, 2010 on research institutes (Journal of Laws, item 498).
10. Act of April 30, 2010 on the National Center for Research and Development (consolidated text: Journal of Laws of 2020, item 1861, as amended).
11. Act of April 30, 2010 on the National Science Center (consolidated text: Journal of Laws of 2019, item 1384).
12. Act of April 30, 2010 on the Polish Academy of Sciences (consolidated text: Journal of Laws of 2020, item 1769, as amended).
13. Act of October 30, 2002 on forest tax (consolidated text: Journal of Laws of 2019, item 888, as amended).
14. Act of September 9, 2000 on tax on civil law transactions (consolidated text: Journal of Laws of 2022, item 111).
15. Act of September 7, 1991 on the education system (consolidated text: Journal of Laws of 2019, item 1951, as amended).
16. Act of January 12, 1991 on local taxes and fees (consolidated text: Journal of Laws of 2019, item 1170, as amended).
17. Act of January 31, 1989 on stamp duty (consolidated text: Journal of Laws, item 23, as amended).
18. Act of November 15, 1984 on agricultural tax (consolidated text: Journal of Laws of 2020, item 333, as amended).
19. Regulation of the Prime Minister of March 20, 2002 on "Principles of legislative technique" (consolidated text: Journal of Laws of 2016, item 293).

Scientific articles and books:

1. Bogucki S., Romanowicz M., *Wyłączenie w podatku od czynności cywilno-prawnych czynności podlegających przepisom o gospodarce nieruchomościami - przegląd orzecznictwa,* „Glosa" 2015, no. 4.
2. Brzeziński B., *Prawo podatkowe,* Toruń 1999.
3. Hanusz A., *Zwolnienia i wyłączenia w podatku od nieruchomości,* „Finanse Komunalne" 2006 no. 12.
4. Izdebski H., *Ile jest nauki w nauce,* Warszawa 2018.
5. Kmita J., *Szkice z teorii poznania naukowego,* Warszawa 1956.
6. Morawski W., *Ulgi i zwolnienia w prawie podatkowym,* Gdańsk 2003.

7. Pałubicka A., *Orientacje epistemologiczne a rozwój nauki,* Warszawa - Poznań 1977.
8. Sobczak J., *Wolność badań naukowych - standardy europejskie i rzeczywistość polska,* „Nauka i Szkolnictwo Wyższe" 2007, no. 2/30.
9. Tatarkiewicz W., *O filozofii i sztuce,* Warszawa 1986.
10. Wacławczyk A., *Komentarz do art. 2 ustawy o podatku od czynności cywilno-prawnych,* [in:] S. Bogucki, A. Wacławczyk, K. Winiarski, *Podatek od czynności cywilnoprawnych. Komentarz,* Warszawa 2021.

Jurisprudence:

1. Judgment of the Supreme Administrative Court of May 9, 2019, II FSK 2045/17, LEX No. 2687090.
2. Judgment of the Supreme Administrative Court of December 12, 2017, II FSK 2641/15, LEX No. 2439492.
3. Judgment of the Supreme Administrative Court of April 21, 2017, II FSK 855/15, LEX No. 2273842.
4. Judgment of the Supreme Administrative Court of January 13, 2015, II FSK 285/13, LEX No. 1769553.
5. Decision of the Supreme Administrative Court of March 31, 2015, II FZ 2078/14, LEX No. 1667213.

Websites:

1. https://sjp.pwn.pl/szukaj/nauka.html.
2. https://sjp.pwn.pl/doroszewski/nauka;5456595.html.
3. https://sjp.pwn.pl/slowniki/szkolnictwo.html.