

## **Commentary on the Judgement of the Provincial Administrative Court in Wrocław of 11 February 2011 - ref. I SA / Wr 1456/10**

The article discusses the principle of objective truth in tax proceedings. The main aim of the commentary is to present the differences in the judicature of administrative courts regarding the interpretation of the abovementioned principle in tax proceedings.

After a short introduction, followed by the presentation of factual circumstances and the standpoint of WSA [the Provincial Administrative Court] in Wrocław, numerous arguments for the justness of the court sentence and the justification of the commented ruling were provided. In the discussed case, the court is of the opinion that the participants of tax proceedings can take over the initiative while proving in the evidentiary proceedings. The arguments of the court and the formed points of the judgment indicate that the court consciously applied the solutions from the Civil Code to the tax law.

In this commentary, the author questions the reasons of the judgment of WSA in Wrocław and answers the queries concerning the execution of the principle of objective truth in tax proceedings. Simultaneously, some doubts are raised regarding the possibility of implementation of the provisions originating in the civil law to the public law, and thus some answers to the issue in question are suggested.

**Keywords:** tax proceedings, principle of objective truth, evidentiary proceedings