

# Polish Voivodship Administrative Court's Dissenting Opinions in Direct Tax Cases (2004- 2018). Quantitative and Qualitative Analysis

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## Abstract

This article presents the results of the examination dissenting opinions submitted by judges of Polish administrative courts in direct taxation cases in the years 2004–2018. The analysis covered the judgments of all sixteen administrative courts issued in the abovementioned period. These criteria led to the selection of research material covering a *votum separatum* from judgments on personal income tax, corporate income tax, inheritance tax, financial transaction tax, real estate tax. During the performed case studies using quantitative analysis it has been determined that, for example, dissenting opinions were very rarely submitted in comparison to the number of judgements issued by administrative courts. In the course of case studies using qualitative analysis it has been observed, that, for example, small number of *votum separatum* submitted from the rulings of the voivodship administrative courts regarding direct tax cases may indicate the predictability of the judicial process of applying tax law and, consequently, the implementation of the constitutional principle of legal certainty. It may indicate also the unambiguity of tax law and, consequently, the implementation of the constitutional principle of correct legislation (at least at the stage of first instance).

**Keywords:** empirical legal studies; corporate tax; personal income tax; property tax; inheritance tax.