

INTRODUCTION

The history of taxation abounds with human harm, humiliation, lawlessness, rebellion, but also with pride, arrogance, and the arrogance of power convinced of its infallibility. The power of the authorities who felt free of the need to reflect on the effects that taxation had on the assets of those who paid the tax. The power that would not understand that its mistakes and wrong choices concealed the seeds of a radical tax rebellion. The power which, hiding behind the argument of the necessity to build an efficient State, did so on the drama of human freedom. The power that recognised false tax systems as true. The power that deformed the idea of taxation by means of legislation and a tax collection system. The power that adopted the principle of “I do what I want because I am free to do so” as its guiding directive.

Well no. This is not the case.

In tax matters, the authorities cannot assume that taxation is ethically neutral and therefore remains beyond good and evil. This would have been an approach leading to the destruction of the State, undermining the foundations of democracy. Public authority cannot be absolutised and the taxpayer cannot be seen as a slave. Otherwise, such an attitude to public authority creates a situation in which the taxpayer reciprocates with indifference to the fate of the State. This is why, when it comes to taxes, not only political, economic and social standards, but equally importantly, clear ethical principles are required.

There is tedious and lengthy work facing public authorities.

In matters related to taxation, we need to move away from subjective simplifications, learn how to distinguish between an appearance and the reality, and understand that maturity in lawmaking requires respecting the values and goods that are constitutionally protected.

Although it is true that “people are busy at home each and every day, and only extraordinary events will make them look through a window or stand by their garden.”¹ This “Looking through the window” or “standing by the garden gate” does

¹ C. Znamierowski, *Prolegomena do nauki o państwie*, Poznań 1947, p. 96.

not have to be a pleasant experience for the public authorities, because the string is too taut – it snaps, like the last drop overflowing a bitter cup.

The authorities must know that the motif of listening and obedience disappears, especially when the power of resistance is strongly supported by a universal catalogue of indisputable ethical values. Neither must the authorities forget that it lasts as long as people listen and obey.

The public authority cannot underestimate the taxpayer's doubts when questions are asked if unfair tax laws are laws. When the public authority listens to the answer, it will hear – yes, yes they are real which is what they say about false gold. These laws have the external form of laws, but lack its internal, essential content. They are like empty walnut shells.

Public authorities must also reflect on the meaning of the words spoken more than 170 years ago by Prince Franciszek Xawery Drucki-Lubecki: "The country of Poland will not perish for financial reasons so long as there are no other reasons."²

Nor can the public authority 'free itself' from reflection on the meaning which, in terms of taxation, is attached not only to the maxim of *salus rei publicae suprema lex esto*, but also the maxim of *salus civium suprema lex esto*. It must learn how to reconcile two equal rights and how to build up the substance of tax obligations and shape the tax system.

² Com. J. Zdzitowiecki, *Xiążę – minister Franciszek Xawery Drucki-Lubecki*, Warszawa 1948.