

Summary

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Subject:

The order of immediate enforceability of decisions made in administrative proceedings

The thesis analyzes the concept of the order of immediate enforceability of decisions made in administrative proceedings, i.e. pursuant to the Act of 14th June 1960 Administrative Procedure Code (Journal of Laws of 2013, item 267, as amended) as well as to the Act of 29th August 1997 – The Tax Ordinance Act (Journal of Laws of 2015, item 613, as amended).

The aim of the thesis is to present the order of immediate enforceability of decisions made in administrative proceedings as a regulation based on the conflict of the basic values, under which the administrative proceedings are pending. Despite its non-extensive regulation, the order of immediate enforceability constitutes a separate and complete regularization, which has a strictly specified function. This solution has a fundamental meaning for the basic issues both for administrative proceedings and for the entire legal order. It manifests itself in strictly specified situations when, in order to protect enumerated goods, the possibility of departing from binding rules of proceedings by executing a non-final decision under the construction of the order of its immediate enforceability is admitted.

The consideration on the subject of immediate enforceability has been covered in four chapters. The starting point is specifying the research area where the order functions and determining the essential terminology. The second chapter has been dedicated to the widely understood concept of enforceability in Polish law, as well as the aspect of immediate enforceability in selected European countries. In the following part the exegesis of the regulations of the order of immediate enforceability has been made, especially through the analysis of the problem of the reasons, the procedures and responsibility for the effects caused by using the order. The last chapter deals with instance and judicial control of the order of immediate enforceability. The thesis ends with a conclusion in which the author tries to present her observations after analyzing the construction of the order of immediate enforceability.

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