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Electronic Signature of the Taxpayer in Times of COVID-19

Abstract: The aim of the article is to present the legal provisions used to identify taxpayers (and similarly other entities) using electronic communication in the times of COVID-19, in the light of the construction of public ICT systems for submitting declarations and applications. The COVID-19 pandemic accelerated the IT transformation, including the benefits of switching to digital tools, unless the legislator had already imposed an obligation to use electronic communication. For tax purposes, the range of possible signatures has not been limited to a qualified electronic signature, a trusted signature, a personal signature, and possibly a simple identity verification mechanism using an account in an ICT system secured only with a password. It is often used to sign the so-called “authorization data” (“tax data”). The new facilitations in the field of creating a trusted profile should translate into the popularization of the trusted signature, especially as there are more and more non-tax online services provided by public entities.

Key words: COVID-19, electronic signature, e-sign, law, tax

Introduction

The aim of the article is to present the legal provisions used to identify taxpayers using electronic communication in the times of COVID-19 in the light of the construction of public ICT systems for submitting declarations and applications. In Polish law, the issue of identity verification in electronic contacts focuses on the use of an electronic signature. The situation is, therefore, the same as in the case of the paper circulation of documents, where the handwritten signature is the key.

The use of an electronic signature requires many technical steps – thus unlike in the case of a relatively simple handwritten signature. In the case of an electronic

signature, the activities to be performed are described in detail in the law. There is often a phenomenon of including technical standards in universally binding law¹. They are more like operating instructions than legal standards. Signing data with electronic signature may also require the use of electronic means of communication in the form of a trusted or personal profile.

The legal aspects of taxpayers' electronic signatures are also unclear as the practice of functioning of computerized public entities is not always fully consistent with the regulations. As an example, a circumstance related to the nomenclature may be of relatively little importance in law. Namely, in some ICT systems, "e-dowód" ("e-ID") is indicated as the method of logging in, and it would be more accurate to refer to the personal profile (a concept defined in law; in Polish "profil osobisty"). On the one hand, there is therefore a considerable number of legal provisions describing electronic identification means, and on the other hand, in practice, there is a different nomenclature.

Basically, when analysing an electronic signature, it is limited to the characteristics of fundamental legal acts in this field (EU regulation on electronic identification and trust services in relation to electronic transactions in the internal market² – hereinafter "eIDAS Regulation", the act on computerization of the activities of entities performing public tasks³ – hereinafter "u.i.", the act on identity cards⁴ – hereinafter referred to as "u.d.o.", as well as the act on trust services and electronic identification⁵). Legal acts regulating the functioning of specific areas only refer to these acts, most often indirectly by only indicating the type of electronic signature (this is the case, for example, in the Code of Administrative Procedure⁶). In the case of tax regulations, the situation is much more complicated. The Tax Ordinance

1 See G. Sibiga, *Stosowanie technik informatycznych w postępowaniu administracyjnym ogólnym*, Warsaw 2019, pp. 47–80.

2 Regulation (EU) No 910/2014 of the European Parliament and of the Council of 23 July 2014 on electronic identification and trust services for electronic transactions in the internal market and repealing Directive 1999/93/EC (O.J. L 257, 28.8.2014, pp. 73–114).

3 Act of 17 February 2005 on computerization of the activities of entities performing public tasks, consolidated text (Journal of Laws of 2021, item 670, as amended).

4 Act of 6 August 2010 on identity cards, consolidated text (Journal of Laws of 2021, item 816, as amended).

5 Act of 5 September 2016 on trust services and electronic identification, consolidated text (Journal of Laws of 2021, item 1797).

6 Act of 14 June 1960 – Code of Administrative Procedure, consolidated text (Journal of Laws of 2021, item 735, as amended). See G. Sibiga, *Stosowanie technik informatycznych w postępowaniu administracyjnym ogólnym*, Warsaw 2019, pp. 104–119; G. Sibiga, *Paperless czy odwrót od cyfryzacji? Kierunki zmian w proceduralnych przepisach prawa administracyjnego w stanie zagrożenia epidemicznego i w stanie epidemii z powodu COVID-19*, „Monitor Prawniczy” 2020, no. 20 (supplement), Legalis, pp. 163–170; G. Sibiga, *Odwrócona cyfryzacja w postępowaniu administracyjnym ogólnym po nowelizacji Kodeksu postępowania administracyjnego z 16.04.2020 r.*, „Monitor Prawniczy” 2020, no. 18, pp. 956–962.

Act⁷ (hereinafter referred to as “o.p.”) extensively regulates the matter in question (especially in Articles 3a, 3b, 3f, 126, 168 and 193a of o.p.), including implementing acts⁸. This is a consequence of the fact that the tax law allows the use of “ordinary” electronic signatures to a large extent.

When carrying out a formal and dogmatic analysis of the taxpayer’s electronic signature in the times of COVID-19, it is necessary to consider the practical aspects of the functioning of “Portal podatkowy” (“Tax Portal”)⁹ and “e-Urząd Skarbowy” (“e-Tax Office”) project, which is at the initial stage of implementation. The former solution is expressed in legal regulations (“Portal podatkowy” is defined in Article 3 (14) of o.p.). On the other hand, “e-Urząd Skarbowy” is not a solution described in generally applicable law. The “e-Urząd Skarbowy” launched on the 1st of February 2021¹⁰, currently mainly integrates already operating services such as “Twój e-PIT” (Your e-PIT) or “e-mikrofirma” (“e-microcompany”).

The year 2021 is significant for the computerization of the tax administration as its end will mark the disabling of the “e-Deklaracje Deskop” (e-Tax Declarations Deskop) application, i.e., software installed on personal computers that allows individuals to submit electronic forms without the need to have a qualified electronic signature. The emergence of this solution was crucial. It should be mentioned that the discontinuation of the “e-Deklaracje Deskop” application does not mean the end of declarations in the form of interactive PDFs, submitted via a web browser, i.e., the “e-Deklaracje” (e-Tax Declarations) module.

7 Act of 29 August 1997 – Tax Ordinance, consolidated text (Journal of Laws of 2021, item 1540, as amended).

8 Regulation of the Minister of Finance of 24 June 2016 on the method of sending tax books by electronic means of communication and technical requirements for IT data carriers on which these books can be saved and transferred, consolidated text (Journal of Laws of 2020, item 175) – “r.s.p.k.”; Regulation of the Minister of Development and Finance of 19 September 2017 on the method of sending declarations and applications and the types of electronic signatures that should be attached, consolidated text (Journal of Laws of 2021, item 52, as amended) – “r.s.p.d.”; Regulation of the Minister of Finance of 28 December 2015 on the scope and conditions of using the tax portal, consolidated text (Journal of Laws of 2021, item 1673) – “r.z.w.k.”; Regulation of the Minister of Finance of 28 December 2015 on the determination of the types of cases that can be handled using the tax portal, consolidated text (Journal of Laws of 2017, item 1323).

9 See J. Zajac-Wysocka, Praktyczne aspekty „elektronicznej” nowelizacji ordynacji podatkowej, „Przegląd Podatkowy” 2014, no. 5, pp. 10–15; J. Koronkiewicz, (in:) B. Brzeziński, K. Lasiński-Sulecki, W. Morawski (eds.), Nowe narzędzia kontrolne, dokumentacyjne i informatyczne w prawie podatkowym. Poprawa efektywności systemu podatkowego, Warsaw 2018, pp. 227–250; M. Faryna, Selected Problems of the Effectiveness of Administrative Enforcement and Ways of Solving them in Poland, „Białostockie Studia Prawnicze” 2009, no. 5, pp. 324–326.

10 See P. Szymanek, Wpływ uruchomienia e-Urzędu Skarbowego na zwiększenie nadzoru nad podatnikami, „Doradztwo Podatkowe – Biuletyn Instytutu Studiów Podatkowych” 2021, vol. 3, pp. 21–27.

1. Formula with Three Alternative Electronic Signatures

Before the COVID-19 pandemic, the Polish IT law developed a triad of electronic signatures – a qualified electronic signature (as defined in Article 3 Point 12 of the eIDAS Regulation¹¹), a trusted signature (as defined in Article 3 Point 14a of u.i.) and a personal signature (as defined in Article 2 Paragraph 1 Point 9 of u.d.o.¹²) The formula indicating these three types of electronic signature appears in several legal acts regulating the functioning of public entities. A trusted and personal signature is associated with an electronic identification means in the form of a trusted and personal profile (defined respectively in Article 3 Point 14 of u.i. and Article 3 Point 14b of u.i., as well as Article 2.1 Point 10 of u.d.o.). As mentioned above, in tax law the situation is more complicated, mainly due to the wide admission of other methods of identity verification. Tax law also most often does not have a full choice of methods of identity verification, but a specific type of activity is assigned predetermined identification methods.

It should also be clarified that the specific legal effect of equivalence to a handwritten signature is generally attributed to a qualified electronic signature (Article 25.2 of the eIDAS Regulation). A personal signature in the context of the typology of the eIDAS Regulation is an advanced electronic signature (as defined in Article 3 Point 11 and Article 26 of the eIDAS Regulation), and a trusted signature, like the other types of signatures referred to below, is an “ordinary” electronic signature (as defined in Article 3 Point 10 of the eIDAS Regulation). However, the equivalence between the electronic form and the written (paper) form also results in Article 20ae.2 of u.i., as well as Article 12d.1 Point 10 of u.d.o.¹³.

Numerous changes in the field of electronic communication were introduced by the law on electronic delivery¹⁴. From the 5th of October 2021, applies Article 126 § 1 Sentence 1 of o.p. stating that tax matters are dealt with in writing in a hard copy or electronic form, unless specific provisions provide otherwise. As such, this regulation contains a norm like the formerly applied Article 126 of o.p. (this provision did not have paragraphs at the time), and the changes concern the issue of nomenclature in terms of determining the form. However, the new content is contained in Article 126 § 1 Sentence 2 and 3 of o.p., pursuant to which letters recorded in electronic form are provided with a qualified electronic signature, a trusted signature or a personal

11 See Ł. Goździaszek, *Identyfikacja elektroniczna i usługi zaufania w odniesieniu do transakcji elektronicznych na rynku wewnętrznym Unii Europejskiej*. Komentarz, Warsaw 2019, pp. 44–49, 196–224.

12 See G.P. Kubalski, (in:) G.P. Kubalski, M. Małowiecka (eds.), *Ustawa o informatyzacji działalności podmiotów realizujących zadania publiczne*. Komentarz, Warsaw 2019, pp. 34–35, 129–133

13 See A. Mariański, *Komentarz do art. 126*, (in:) A. Mariański (ed.), *Ordynacja podatkowa*. Komentarz, Warsaw 2021, Legalis.

14 Act of 18 November 2020 on electronic delivery (Journal of Laws of 2020, item 2320, as amended).

signature or a qualified electronic seal of the tax authority with an indication in the content of the letter of the person affixing the letter with the seal. Most importantly for the subject of this article, in accordance with Article 126 § 4 of o.p., letters addressed to the tax authorities may be made in hard copy or in electronic form. To affix their signatures and seals the provisions of Article 126 § 1 of o.p. (especially sentences 2 and 3 of this provision) are applied.

The above-mentioned changes correspond to the changes under Article 168 of o.p. New Article 168 § 1 Sentence 2 o.p. says that letters recorded in electronic form are submitted to the address for electronic delivery or through a tax portal. Article 168 § 3a of o.p. has also been significantly revised. Pursuant to this article, an application submitted to an electronic service address or via a tax portal should contain the data in the agreed format included in the application template specified in separate regulations, if these regulations require the submission of applications according to a specific template. Article 168 § 3a Point 1 of o.p. no longer applies, already saying that an application submitted in the form of an electronic document should be signed with a qualified electronic signature, a trusted signature, or a personal signature¹⁵. However, the Act on electronic deliveries did not change Article 3b of o.p., including § 1.2 (stating that the declaration submitted by means of electronic communication should contain one electronic signature) and § 2.3 (being a delegation for the minister responsible for public finance to be determined, in consultation with the minister competent for computerization, by way of a regulation, types of electronic signatures that should be attached to individual types of declarations or applications).

2. Signing Declarations, Applications, and Books

Pursuant to § 4 Points 1–5 of r.s.p.d. declarations and applications may bear:

- qualified electronic signature;
- the user's electronic signature on the tax portal ensuring the authenticity of declarations and applications, if they are sent through this tax portal;
- with an electronic signature verified with a customs certificate;
- with a trusted signature or a personal signature, if they are sent via the tax portal, the Central Register and Information on Economic Activity or the Electronic Tax and Customs Services Platform, or
- another electronic signature ensuring the authenticity of declarations and applications.

15 See Ł. Porada, Komentarz do art. 168, (in:) A. Mariański (ed.), *Ordynacja podatkowa. Komentarz*, Warsaw 2021, Legalis; T. Szymański, Komentarz do art. 3a, (in:) A. Mariański (ed.), *Ordynacja podatkowa. Komentarz*, Warsaw 2021, Legalis.

Only a qualified electronic signature is a universal type of electronic signature, however, because pursuant to § 5.1 of r.s.p.d. all types of declarations and applications can be signed with this signature (except for those specified in § 5.2 of r.s.p.d.). The scope of the use of other identification methods is determined by the provisions of § 6–11 and § 15 of r.s.p.d. It is worth noting that in accordance with § 11 r.s.p.d. an electronic signature referred to in § 4 Point 5 r.s.p.d. (signing the so-called “authorization data”) may only be used by the taxpayer, payer or entity being a natural person. The main authorization data (next to the tax identification number (NIP), PESEL number, first name and surnames, as well as date of birth) is the amount of revenue for the tax year two years earlier than the year of submitting declarations or applications, or the value “0”, when for the tax year none of the statements or calculations listed was submitted.

On the other hand, tax books, parts of these books and accounting vouchers in electronic form¹⁶, sent by means of special interface software, should be provided with a qualified electronic signature or a trusted signature (§ 2.2 of r.s.p.k.). Therefore, there is no indication of a personal signature in this case. Similarly to the situation indicated in the previous paragraph, a taxpayer who is a natural person may only use the so-called the authorization data specified in § 2.2a of r.s.p.k. Originally, exemption of natural persons from the necessity to have the indicated electronic signatures was supposed to be a temporary solution (§ 3a r.s.p.k.), but ultimately it is valid indefinitely. This does not mean, however, that the solution has not changed recently. From the 30th of September 2020, it is not possible to submit a JPK (“Jednolity Plik Kontrolny” – “Standard Audit File”)¹⁷ by the so-called “Bramka JPK” (“JPK Gate”).

16 See A. Bartosiewicz, M. Smaga, *E-kontrola podatkowa i jednolity plik kontrolny*, Warsaw 2021, pp. 13–38, 266–269; A. Cwiakała-Małys, I. Piotrowska, *Jednolity Plik Kontrolny i Centralny Rejestr Faktur jako elektroniczne narzędzia wspierające skuteczność administracji skarbowej*, „Przedsiębiorczość i Zarządzanie” 2017, no. 7(II), pp. 81–100; J. Fornalik, J. Ziętek, *Rewolucja technologiczna w podatkach*, „Krytyka Prawa” 2019, no. 2, pp. 62–74; G. Voss, *Jednolity Plik Kontrolny – koszty i korzyści cyfryzacji*, „Finanse, Rynki Finansowe, Ubezpieczenia” 2017, no. 4 (2), pp. 185–195; M. Korbas, (in:) P. Grzanka, M. Sidelnik (eds.), *Jednolity Plik Kontrolny. Obowiązki e-raportowania danych podatkowych w 2018 roku*, Warsaw 2018, pp. 105–129; P. Szymanek, *Ewolucja analizy danych nadsyłanych przez podatników organom w podatku od towarów i usług oraz podatkach dochodowych*, „Doradztwo Podatkowe – Biuletyn Instytutu Studiów Podatkowych” 2021, vol. 4, pp. 21–26.

17 M. Jendraszczyk, *Likwidacja VAT-7 i VAT-7K oraz wprowadzenie nowej, rozbudowanej wersji JPK_VAT – skutki dla podatników*, „Doradztwo Podatkowe – Biuletyn Instytutu Studiów Podatkowych” 2020, vol. 2, pp. 19–22; A. Bartosiewicz, *Tarcza antykryzysowa. Szczególne rozwiązania w prawie podatkowym, rozliczeniach ZUS i wybranych aspektach prawa pracy związane z COVID-19*, Warsaw 2020, p. 60–61.

3. Temporary Trusted Profile

At the time of the pandemic, the legislator aptly recognized that the trusted profile and signature are the most accessible methods of identity verification. A qualified electronic signature as a paid solution, and the profile and personal signature as related to the production of a new ID card could not become a quick remedy for the pandemic lockdown and other limitations in interpersonal contacts. It turned out that establishing a trusted profile could be even easier, although the existing solutions made it possible to create it without having to visit the office, as had previously been the case.

Already at the beginning of the COVID-19 pandemic, the “temporary trusted profile” (“tymczasowy profil zaufany”) was established. Article 20ca of u.i., that sets forth this solution, entered into force on the 31st of March 2020. This profile had a three-month validity period (with the possibility of extending this period) and a videoconference method of confirming the identity of the person requesting confirmation of a trusted profile. The course of video identification was defined in Article 20ca.5 of u.i.

Although the “temporary trusted profile” as a separate legal and IT solution no longer exists (Article 20ca of u.i. was repealed on the 16th of June 2021), the concept remained. New Article 20cb u.i. (entered into force on the 17th of June 2021) adapts the video identification for the purposes of confirming the “regular” trusted profile. A trusted profile confirmed in this way no longer has a reduced validity period. However, the minister responsible for computerization may suspend or stop providing the video identification service in the event of circumstances that could affect the security of the method of confirming identity. The actual extension of “temporary trusted profile” (which is reflected in the above-mentioned repeal of Article 20ca of u.i. and the establishment of a new Article 20cb of u.i.) resulted from its popularity – by the end of 2020, almost 38,000 trusted profiles were confirmed in this way¹⁸.

4. Tax Portal and e-Tax Office

In IT solutions intended for taxpayers, the most extensive scope of application is a qualified electronic signature and (although to a lesser extent) signing the so-called “dane autoryzacyjne” (“authorization data”) or “dane podatkowe” (“tax data”). When using the “e-Deklaracje” module, the use of the trusted profile is generally impossible. The usefulness of the trusted profile appears when submitting documents through the “Portal podatkowy” (“Tax Portal”), “Centralna Ewidencja I Informacja o Działalności Gospodarczej” (“Central Register and Information on Economic

18 Sejm RP- 9th term, Druk No. 1073 of 9 April 2021, p. 40.

Activity”) or “Platforma Usług Elektronicznych Skarbowo-Celnych” (“Platform of Electronic Services for Treasury and Customs”). You can also sign “JPK_VAT z deklaracją” (“JPK_VAT with declaration”) with a trusted profile.

It should be noted that signing documents is a different activity than logging in to IT tools. And so, the issue of having the user status and user profile on “Portal podatkowy” is specified in particular in § 2 of r.z.w.k. However, in the case of the “e-Urząd Skarbowy”, the login methods indicated were “login.gov.pl (profil zaufany – trusted profile, e-dowód – e-ID, bankowość elektroniczna – electronic banking)”, “dane podatkowe” (“tax data”) and “aplikacja mObywatel” (mObywatel application). However, the functionality of “e-Urząd Skarbowy” is limited when logging in using “tax data”. In turn, when it comes to signing letters under “e-Urząd Skarbowy”, it was indicated that you did not need to have a qualified electronic signature, and each letter sent by a logged-in user of the e-Tax Office would be stamped on their behalf with the qualified seal of the Head of KAS (an identifier will be added to the seal and the user’s first and last name).

It is worth mentioning that the use of the “aplikacja e-mikrofirma” is conditional on the use of “login.gov.pl” or “aplikacja mObywatel”. The use of authorization data is not possible. It seems, however, that the “Klient JPK WEB” (“JPK WEB Client”), which replaced the above-mentioned “Bramka JPK” (“JPK Gate”), may be popular. Currently, the “aplikacja e-mikrofirma” has also been integrated with “e-Urząd Skarbowy”.

Conclusions

Currently, two trends related to the use of electronic communication for tax purposes should be distinguished. First of all, this communication is used more and more often, and to a large extent it is the only acceptable one. The COVID-19 pandemic accelerated the IT transformation, including the benefits of switching to digital tools, unless the legislator had already imposed the obligation to use electronic communication. Second, the scale of cyber threats is increasing. In this respect, the direction of development is opposite to the previously indicated tendency. The pursuit of communication security limits the rapid technological development, and in particular, basing the digital transformation on simple solutions for identity verification.

The system of functioning of the electronic signature in tax matters is inconsistent with the regulations related to the electronic signature outside the tax administration. It is not limited to a qualified electronic signature, trusted signature, personal signature, and possibly a simple mechanism of identity verification using an account in an ICT system secured only with a password. The multitude of solutions may raise some doubts, but it is justified by the pursuit of the widest and fastest

possible availability of online services for tax purposes. However, the aim would be to limit electronic signatures to the three most important ones – a qualified electronic signature, a trusted signature, and a personal signature. It should be noted that the indication of the types of electronic signatures appropriate for a given activity occurs not only in o.p., but also (to a considerable extent) in executive acts.

The current state of digital transformation, and in particular the implementation of “e-Urząd Skarbowy” project, means that the structure of the ICT system is more important for the taxpayer and other entities than the legal regulations. The ICT system tells you what type of electronic signature is appropriate and how to apply it. However, the leading role of “Portal podatkowy” as a comprehensive and legally binding solution is becoming less and less clear. Only specific solutions are expressive, in particular, such as “E-Deklaracje”, “aplikacja e-mikrofirma” or “Twój ePIT”.

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