

ABSTRACT

The article is devoted to evaluation of the proposed reform of treasury administration expressed in a parliamentary draft bill concerning National Treasury Administration (form No. 826). It is carried out with respect to crucial issues that – in my opinion – affect the Polish treasury bodies, that is: delegating both functions of shaping the tax system and conducting public operations of the state in respect of tax law to a single tax body, organizing the executive body according to the criterion of the type of tax rather than the functions to be performed, delegating an array of tasks that are not connected with taxation to the fiscal administration, no statutory rules for funding treasury administration and no correlation between expenses and the tasks the administration performs, and no employment policy.

Keywords: national treasury administration, reform, tax administration