

ABSTRACT

The article covers the legal and tax aspects of the implementation of general anti-avoidance clause in Polish tax law, including the historical outline of the clause, its essence, and the usefulness of achieving the legislator's intended effects. The article deals with the disadvantages and advantages of the clause, its compliance with constitutional regulations, as well as the institution of GAAR protective tax opinions and the position of the Council on counteracting tax evasion.

Keywords: clause, artificial construction, avoidance, anti-avoidance, taxation