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Editorial Words

Dear Readers,

The Scientific Journal of Bielsko-Biala School of Finance and Law has been published since 1997 and is still a young but dynamically growing journal for scientists and people who want to share their scientific achievements and have their research papers published by Bielsko-Biala School of Finance and Law. It is a quarterly publication with the scoring 7, assigned by the Polish Ministry of Science and Higher Education indexed in Polish and international databases such as: CEJSH, EBSCO, CEEOL, ERIH PLUS, ICI Journals Master List. All papers published in the Journal appear in full, unabridged versions, under a Creative Commons Attribution CC-BY-NC-ND 4.0 license.

The history of the Journal is closely connected with Bielsko-Biala School of Finance and Law (established in 1995) and with its growth and development. From the very beginning the School has been reinforcing the oldest academic traditions of Polish universities. As the basis for its actions The School adopts: "... reliability in the dissemination of knowledge combined with the inculcation of ethical values, strives to convey a universal education based on the combination of professional knowledge with general knowledge of a methodological and theoretical nature... ". This mission is implemented also through the Journal where scientists are invited to publish their scientific papers.

Originally, the Scientific Journal was published only in a paper version, but since 2015, due to dynamically developing international scientific cooperation, it also has had an electronic form. The mission of the Journal is to prompt quality scientific work with local and global impacts. Its profile is focused on issues related to social sciences (including Finance, Economics, Business, Law, Internal Security) and technical sciences. The Journal publishes original scientific research, global news, letters and commentary as well as review articles. To maintain a high-quality of publication, all submissions undergo a peer-review process.

The Journal's Scientific Council includes representatives of different lines of science from a number of Polish and foreign academic centers located in e.g. Czech Republic, Germany, Italy, Iceland, Portugal, Slovakia, Spain, Sardinia and others.

Thanks to the Ministry of Science and Higher Education and the program DUN implemented by the Ministry regarding activities disseminating science, the Journal one more time has received funding for its development.

We are thankful to all of those who put their trust in Bielsko-Biala School of Finance and Law and the Scientific Journal, and present their original research work for publication. We are also grateful for cooperation and support from scientists worldwide and for their efforts in reviewing and enabling this issue.

Your support and feedback are invited and appreciated.

Prof. nzw. dr hab eng. Jacek P. Binda
Editor-in-Chief
Financing of Cultural Institutions by Local Government Units on the Example of Bielsko-Biała Theatres

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Abstract—Culture is one of the most essential development factors influencing the quality of life and social advancement. Financing of cultural institutions from public funds aims at propagation of culture, supporting artists and artistic work, as well as national heritage. The group of entities involved in cultural activities include numerous public institutions, non-governmental organisations and private individuals. Local government units play a key role in this field. The paper seeks to examine the importance of city budget grants for the existence of theatres. The adopted theory that the city budget grant is significant for the functioning of theatres was confirmed by the analysis of the revenues of Bielsko-Biała theatres, however the share of local government subsidies in total revenues of theatre institutions seems to be on the decrease.

Index Terms—local government units, cultural institutions, public finances.

I. INTRODUCTION

The political changes in Poland led to the establishment of local government units as main patrons of local cultural policy. The Act of 25 October 1991 on organising and conducting cultural activities (Act of 25 October 2009 on Organising and conducting cultural activities) precisely defines regulations concerning the creation and operation of cultural institutions. The Act specifies that cultural activity within the meaning of the Act relies on creation, promotion and protection of culture. It also defines a way of funding of cultural institutions and cultural activity. The state has patronage over cultural activity, including support and promotion of creativity, cultural education, cultural activities and initiatives, as well as conservation of monuments. The Minister of Culture and Protection of National Heritage as a part of the state's patronage programme may support financially the realisation of activities connected to the national cultural policy planned for a given year. The activities may be carried out by cultural institutions and other entities independent from public finance sector. The patronage is also performed by local government units (LGUs) in terms of their properties (Article 1 paragraph 2 and 3 of the Act of 25 October 1991 on Organising and conducting cultural activities).

According to the Act of 4 September 1997 on government departments (Article 14 paragraph 1 of the Act of 4 September 1997 on Government departments) the protection of tangible and intangible national heritage and cultural activity, including the state patronage over this activity, is the responsibility of the Department of Culture and National Heritage Protection. The scope of care and protection embraces:

• maintenance and development of national and state heritage;
• preservation and care over monuments and museums;
• preservation of places of national remembrance, graves, burial sites, war cemeteries, memorials etc.;
• creative, artistic activities, folk culture and artistic craft and their preservation;
• publishers, bookselling, libraries and reading;
• cultural education;
• art exhibitions;
• audiovisual policy, in particular in the field of media, radio, television and cinematography; amateur artistic movement, regional organisations and associations, and social and cultural organisations;
• international cultural exchange;
• spectacular and entertainment activities;
• restitution of cultural goods, including the return of cultural artefacts unlawfully removed from the territory of the Republic of Poland;

The Minister of Culture and National Heritage is an

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authorising officer of majority of state budget expenditure on culture. Culture related expenses are included in the budget (part 24 – Culture and National Heritage Protection) and enclose:

- subsidies for cultural institutions,
- targeted subsidies based on grant competitions organised by the Minister of Culture and National Heritage,
- state budget units expenditure, above all archives (Malinowska-Misiąg, 2016, p.207).

Public funding of culture is to a large extent focused on conservation and consolidation of national heritage and providing the widest possible access to the world of culture for citizens. The objectives impose the direction of expenses and their basic forms i.e:

- funding of state and non-state cultural institutions, which is crucial for the development of social capital, determining economic development in a longer term perspective,
- supporting specific cultural projects, significant and valuable for the objectives of cultural policy,
- preservation of widely understood national heritage, in particular protection and conservation of monuments (Malinowska-Misiąg, 2016, p.206).

Every year artists and cultural operators stress an increased need for public funds and undertake steps to obtain support from non-public sources. Public tasks related to culture are financed from regional budget resources funds as well as from non-budgetary funds, e.g. state targeted funds and state private parties. A small percentage of tasks is funded by cultural institutions’ own income.

The theory adopted in this paper that the city budget grants are significant for the functioning of theatres, was confirmed in the author’s research and it was proved that the importance of these grants have increased. The aforementioned research was based on the information from the Central Statistical Office, regional chambers of auditors, the Ministry of Finance and Bielsko-Biała City Hall.

II. FINANCING OF CULTURAL INSTITUTIONS FROM PUBLIC FUNDS

In Europe the degree of involvement of public resources in funding cultural activity varies. It is still not clear to what extent the state or a local government unit should participate in financing culture and national heritage and what extent of participation from non-governmental organisations, private donors and sponsors would be appropriate. Amongst individual European Union member states there are differences with respect to the level of expenses of central and local government institutions on recreation, culture and religion (Table 1) (Within COFOG classification used to divide expenses by function, 10 main expenditure categories may be distinguished: general public services; defence; public order and safety; economic affairs; environmental protection; housing and community amenities; health; recreation, culture and religion; education; and social protection. It is regulated by the Regulation (EU) No 549/2013 of the European Parliament and of the Council of 21 May 2013 on the European system of national and regional accounts in the European Union (OJ, EU. Lex 2013.174.1)). In the Eurozone between 2007 and 2015, the biggest amounts of money spent annually on the above mentioned goals were observed in Estonia (from 4,5% to 6% of the total budget), in Latvia (from 3,7% to 5%) and in Hungary (from 2,8% to 4,3%). Polish central and local government institutions did not allocate more than 3% of all expenses on recreation, culture and religion. The most frugal were Greece (only from 1,1% to 1,4%) and Italy (expenditure from 1,0% to 1,8%).

In Poland since 1990, culture has been assigned to own tasks of local government units. The communes have taken over the majority of establishments propagating culture. According to the Act on organising and conducting cultural activity in force since 1991, the organiser ensures subordinate culture institutions necessary funds to set up and conduct cultural activities, and maintenance of premises where such activity is performed. Pursuant to Article 28, paragraph 2 of the Act, revenues of cultural institutions include activity income, containing movable assets income, and proceeds from assets letting and hiring, budget grants, funds received from natural and legal persons, and from other sources.

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Source: (Your key to European statistics, 2018)

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The Act of 27 August 2009 on public finances generally distinguishes two forms of cultural activity subsidizing:

- direct funding from the state budget or local government budget to cover costs related to objectives or tasks connected with cultural activity (mainly units and branches of education system e.g. music schools),
- indirect funding e.g. subjective and targeted grants.

Subsidies are funds subjected to specific accounting rules of the state budget, local government units budget and state targeted funds, designed pursuant to the Act on public finances, separate acts or international agreements, to finance or co-finance realisation of public tasks. However, the Act pays special attention to targeted grants, which include funds for:

- financing and co-financing of statutory tasks, including tasks within the state patronage of culture, implemented by units other than local government units, for instance the National Library, costs of investment implementation;
- realisation of programmes financed with funds from foreign sources, not refundable (except for the EU sources and EFTA sources) and other resources, used by entities implementing the programmes, other than state budget units;
- financing and co-financing of tasks implemented by local government units and other entities, with funds of e.g. state targeted grants;
- realisation of programmes financed from other sources e.g. the European territorial cooperation;
- co-financing implementation of programmes funded from the EU sources connected with the European Social Fund and the European Regional Development Fund (Szlendak, Nowiński and Wieczorek, 2012, p.36).

Among subsidies destined for cultural institutions one may distinguish a subjective subsidy, which includes resources for a given entity in a separate Act or in an international agreement, only for co-financing of current activity within a specified range. It is essential that the grant is accounted for in accordance with provisions of the Act on organising and conducting cultural activities, therefore according to a financial plan by revenue which is supposed to cover costs and liabilities the organiser is not responsible for. A considerable difference between a subjective grant and a targeted grant means that the subjective subsidy is transferred to cultural institutions without an agreement. The institution distributes a given subjective grant for its own objectives and tasks. While a targeted grant is spent on a planned expense, therefore a targeted subsidy must have a defined and specific objective.

Commissioning of public tasks related to culture to non-governmental organisations, as tasks assigned within the provisions of the Act of 27 August 2009 on public finances, may impose a need for conclusion of contracts:

- commissioning public tasks, including grants to finance tasks realisation;
- supporting implementation of public tasks, including grants to co-finance tasks realization (Szlendak, Nowiński and Wieczorek, 2012, p.37).

Funding cultural activity from public resources is one of the most important tools of the cultural policy of the state. Decentralisation resulted in changes in financing and functioning of cultural institutions. In recent years local government units have begun to play more substantial role in the cultural sector– they are responsible for the major part of public expenditure on culture, particularly poviat cities with poviat rights. In 2012-2016 the state budget participation of public expenditure on culture and national heritage protection fluctuated from 18% to 27% (Table 2). The main burden of funding of the objectives fell on communes and cities with poviat rights (annually from 60% to 80% of public expenditure, and respectively from 14% to 16% of districts local government budgets). In districts, culture and national heritage expenses are increasingly perceived as a significant indicator of regional identity and development. However, poviat do not work as cultural organisers (share of 1%), which is also the result of very limited funds (Głowacki et al., 2009, p.12). It is confirmed by information in Chart 1 that shows the structure of local government units expenditure on culture and national heritage protection in 2007-2016. According to Table 2 the largest part in the structure of expenses of local governments budget allocated on culture and national heritage protection were expenses from communal budgets (from 32% to 45%).

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</tr>
<tr>
<td>- poviat</td>
<td>1,3</td>
<td>1,1</td>
<td>1,1</td>
<td>1,0</td>
<td>1,0</td>
</tr>
<tr>
<td>- districts</td>
<td>16,0</td>
<td>15,6</td>
<td>14,5</td>
<td>15,7</td>
<td>14,3</td>
</tr>
</tbody>
</table>

a. After transfers deduction to local government units.
b. After transfers elimination between local government units.

Source: Information and descriptions in given years (Kultura w 2016, 2017)

The share of expenses in case of cities with poviat rights in total expenditure of local government budgets was 25,1% in 2016 as compared to 37% in 2009. The share of districts’ expenses dropped from 24% in 2007 to 14,3% in 2016. The share of poviat expenses remained at the similar level (1,0% in 2015 and 2016 to 1,7% in 2007 and 2010).

Cultural institutions are differentiated in terms of nature of their activity or range of impact. The largest group consists of libraries and information and library branches (62%), cultural centres (9%), community centres (8%) and museums (7%). Cultural centres, galleries and art salons or clubs constitute 2% of cultural institutions whereas musical theatres, concert halls, orchestras, choirs, song and dance groups are only 1%.
The largest group of cultural institutions consists of public, pedagogical, scientific libraries, and their branches, libraries of scientific societies covered by public statistics research, as well as scientific, technical and economic information centres.

In 2016 the largest amounts coming from the state budget were spent on museums (45% of expenses on culture and national heritage protection), only 8% on cultural and art centres, 7% on concert halls, orchestras, choirs and bands, 7% on theatres (Table 4).

The archives in 2016 received 5,8% of resources intended for cultural purposes. Expenses on monuments protection and care were equal to 5,1% of the state budget allocated for culture. At the same time 5,3% was spent on preservation and documentation centres such as: the Regional Offices for the Preservation of Historic Monuments, the Council for the Protection of Struggle and Martyrdom Sites and the National Fund for the Restoration of Monuments in Cracow. About 1% of resources was spent on cinematography and the Polish Film institute.

In case of local government units, the biggest proportion of resources (up to 30% of expenses on culture and national heritage protection) was spent on cultural centres, community centres and clubs, 20% on libraries, about 12% on museums and 11% on theatres.

In 2016 the state budget expenses on culture and national heritage protection constituted 0,72% of total expenses, and expenditures for the objective in local government units were equal to 3,34%. It is a share indicator for the last ten years. In 2006 local governments expenditure on culture constituted 3,53% and since then there has been an increase in allocating funds on culture, reaching the highest level of 3,94% in 2010 (Chart 2). In three subsequent years the indicator dropped to the level of 3,72%, 3,79% and 3,73%. Although the share indicator decreased, the amount spent on cultural goals was equal to 7 million PLN. In 2014 expenses related to culture and national heritage of local government units budgets were the highest (7,723 m PLN) which constituted 3,93% of total expenses. Subsequent years resulted in a considerable drop of expenses to the level of 6,923 m PLN in 2015 and 6,673 m PLN in 2016. Global economic recession as well as external financing, mainly from the EU funds, had a large impact on public funding of culture.

Source: (Kultura w 2015, 2016)
III. EXPENDITURE ON CULTURE FROM THE BUDGET OF THE CITY OF BIELSKO-BIAŁA

Bielsko-Biała is a city with poviats rights, situated in the southern part of the Silesia voivodeship with a number of inhabitants of 172,407 (polskawliczbach.pl, 2018). The city is developing dynamically. Old and abandoned factories are constantly being redeveloped into modern office buildings or commercial premises. Road infrastructure is also developing. The city is a large road and rail junction with convenient connections in all directions. Many monuments are undergoing an overall renovation, e.g. the Sułkowski Castle or townhouses in the Old Market Square. Bielsko-Biała is also an important cultural centre. A large number of well-known events takes place here. One should mention Jazzowa Jesień, directed by Tomasz Stańko, Zadymka Jazzowa, patronised by Jan Ptaszyn Wróblewski, the Festival of Polish Composers named after professor Henryk Mikolaj Górecki, the International Festival of Puppetry Art, Biennale Malarstwa Bielska Jesień or Foto Art Festival.

In Bielsko-Biała there following cultural institutions are administered by the local government:
- Bielskie Centrum Kultury (Bielsko-Biała Cultural Centre);
- Galeria Bielska BWA (Bielsko-Biała Gallery);
- Książnica Beskidzka (Bielsko-Biała Library);
- Miejski Dom Kultury (the Municipal Culture Centre);
- Teatr Lalek Banialuka im. Jerzego Zitzmana (Jerzy Zitzman Puppet Theatre Banialuka);
- Teatr Polski (The Polish Theatre).

Public resources are the basic source of financing cultural institutions in the city. The expenses allocated for this purpose amount to about 3% of budgetary expenditure of Bielsko-Biała, and their amount varies from 23 million PLN in 2012 to 28 million PLN in 2016 (Table 5).

Similarly to other local government units, the biggest share of Bielsko-Biała budget allocated for culture and national heritage protection are spent on cultural centres, community centres and clubs (about 40% of the expenses). Other important expenses include resources intended for libraries (about 24% - 26% of expenditures). Between 2012 and 2016 from 21% to 25% of culture resources were spent on theatres, from 5% to 6% was spent on galleries and artistic exhibitions and about 5% was spent on other cultural activities and tasks. Monuments protection and care of monuments expenses amounted to just 0,6% or 1,5%.

### Table 6. A Structure of Culture Expenses of Bielsko-Biała City (%)

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Culture and national heritage protection - total expenditures</td>
<td>100,0%</td>
<td>100,0%</td>
<td>100,0%</td>
<td>100,0%</td>
<td>100,0%</td>
</tr>
<tr>
<td>Cultural centres, community centres and clubs</td>
<td>37,1%</td>
<td>44,3%</td>
<td>39,8%</td>
<td>40,6%</td>
<td>40,4%</td>
</tr>
<tr>
<td>Libraries</td>
<td>25,5%</td>
<td>23,8%</td>
<td>25,6%</td>
<td>25,4%</td>
<td>24,4%</td>
</tr>
<tr>
<td>Theatres</td>
<td>24,9%</td>
<td>21,0%</td>
<td>23,6%</td>
<td>22,4%</td>
<td>24,4%</td>
</tr>
<tr>
<td>Galleries and artistic exhibitions bureaux</td>
<td>5,9%</td>
<td>5,0%</td>
<td>5,2%</td>
<td>5,4%</td>
<td>5,6%</td>
</tr>
<tr>
<td>Other activity</td>
<td>3,7%</td>
<td>3,2%</td>
<td>3,5%</td>
<td>4,0%</td>
<td>3,0%</td>
</tr>
<tr>
<td>Other tasks within culture</td>
<td>1,5%</td>
<td>1,5%</td>
<td>1,5%</td>
<td>1,6%</td>
<td>0,7%</td>
</tr>
<tr>
<td>Monuments protection and care of monuments</td>
<td>1,5%</td>
<td>1,2%</td>
<td>0,8%</td>
<td>0,6%</td>
<td>1,5%</td>
</tr>
</tbody>
</table>


Amongst all cultural institutions of Bielsko-Biała administered by local government, the activity of the two town theatres (the Polish Theatre and the Banialuka Puppet Theatre) is particularly visible. Both theatres have a very interesting history.

The Polish Theatre has been in operation continuously since the end of the 19th century. In 1890 the building at 1 Maja Street was opened. During WW2 there were regular performances in German language (until September 1944). Finally, in 1945 the activity was resumed in the same building by a permanent and professional Polish theatre group (Legoń, 2017). The contemporary Polish Theatre puts out numerous performances.
annually and attracts a large number of audience (Table 7). The year 2012 was a record year for the Theatre in terms of the number of performances. The following year noted a significant decrease in the number of performances (from 293 to 232) and, consequently, a drop in the number of viewers (by 13,658 people). It is a result of a change in the Theatre management.

<table>
<thead>
<tr>
<th>Year</th>
<th>Total performances</th>
<th>Including own performances</th>
<th>Number of viewers</th>
</tr>
</thead>
<tbody>
<tr>
<td>2012</td>
<td>362</td>
<td>293</td>
<td>77,112</td>
</tr>
<tr>
<td>2013</td>
<td>295</td>
<td>232</td>
<td>63,454</td>
</tr>
<tr>
<td>2014</td>
<td>271</td>
<td>225</td>
<td>63,741</td>
</tr>
<tr>
<td>2015</td>
<td>268</td>
<td>231</td>
<td>62,216</td>
</tr>
<tr>
<td>2016</td>
<td>310</td>
<td>278</td>
<td>78,082</td>
</tr>
</tbody>
</table>


In 2013 the general and artistic director Robert Talarczyk was replaced by Witold Mazurkiewicz. In subsequent years the number of performances and viewers never reached the level from 2012. However, in 2016 the number of viewers achieved a record level of 78,000. Of course, the Theatre's income was influenced by a decreasing number of performances and viewers (Table 8).

In 2012 the city budget grant exceeded own income of the Theatre by PLN 751,000 and constituted 56.5% of total revenues. Own revenues of the Polish Theatre are mainly proceeds from ticket and programme sales. Additional income comes from costume rental, advertising services, theatre hall and car rental, interest, donations and income from stage creativity courses. The year 2013 saw the lowest own income ever for the Theatre—1,989,6 thousand PLN, consequently a share of subjective subsidy of the city budget in total revenues increased to 60%. This year the Theatre also obtained a grant from Z. Raszewski Theatre Institute within a programme 'Teatr Polska' in the amount of 105,872 PLN. In 2014 the city budget grant was the only subsidy from the public funds, and its amount comparable to previous years was equal to 3,269 thousand PLN, which constituted 56% of total revenues. In 2015 a considerable increase of total revenues was recorded for the Theatre (by 13%). It was a result of the city budget subsidy in the amount of 3,500 thousand PLN, the state budget co-financing the celebration of the 125th anniversary of the Theatre in Bielsko-Biała in the amount of 166,000 PLN, co-financing of Z. Raszewski Theatre Institute in Warsaw for tickets as part of the celebrations of 250 Years of Public Theatre in Poland – 46,105.00 PL, and increased own income of 2,842 thousand PLN. However, in 2016 the city budget grant rose to the highest level in the analysed period i.e. 3,652 thousand PLN, its share in total revenues was the lowest - 50%, and own revenues were only lower by 223 thousand PLN than the subsidy. In the same year the Theatre received funding from external sources such as: Z. Raszewski Theatre Institute, A. Mickiewicz Institute, the Ministry of Culture and National Heritage for the programme 'Teatr Polska' – 227,376.33 PLN.

<table>
<thead>
<tr>
<th>Year</th>
<th>Total revenues</th>
<th>Subjective grants of city budget</th>
<th>Other grants</th>
<th>Own revenues</th>
<th>% share of the city budget grant in total revenues</th>
</tr>
</thead>
<tbody>
<tr>
<td>2012</td>
<td>5,779.3</td>
<td>3,265.0</td>
<td>0.0</td>
<td>2,514.3</td>
<td>56.5%</td>
</tr>
<tr>
<td>2013</td>
<td>5,312.0</td>
<td>3,216.5</td>
<td>105.9</td>
<td>1,989.6</td>
<td>60.6%</td>
</tr>
<tr>
<td>2014</td>
<td>5,775.2</td>
<td>3,269.2</td>
<td>0.0</td>
<td>2,506.0</td>
<td>56.6%</td>
</tr>
<tr>
<td>2015</td>
<td>6,553.9</td>
<td>3,500.0</td>
<td>212.1</td>
<td>2,841.8</td>
<td>53.4%</td>
</tr>
<tr>
<td>2016</td>
<td>7,308.4</td>
<td>3,652.2</td>
<td>227.4</td>
<td>3,428.8</td>
<td>50.0%</td>
</tr>
</tbody>
</table>


Generally, the subsidy from the city budget constitutes at least 50% of the Polish Theatre’s revenues. In years when the Theatre's own income increases or the Theatre obtains funding from other sources, the percentage share from budget grant constitutes a smaller part of revenues.

The Banialuka Puppet Theatre is believed to be one of the oldest puppet theatres in Poland and one of the most famous in the country and worldwide. It was founded in 1947 by visual artists Jerzy Zitzman and Zenobiusz Zwolski. Banialuka’s actors have performed in many countries including Japan, Chile and the USA. The Theatre took part in the most prestigious theatre festivals, inter alia in Edinburgh, Avignon, Cividale, New York and Charleville-Mezieres. The Theatre has won many prestigious prizes and awards at the most renowned festivals. Since 1966 Banialuka has been an organiser of the most important puppetry review of the world - The International Festival of Puppet Theatre. Since July 2003 the Theatre's artistic director has been Lucyna Kozień, a former Banialuka's literary director (Teraz Teatr, 2018).

Each season of Banialuka consists of interesting performances. In 2014, 379 performances took place, in 2016 the number of performances accounted to 407. The Theatre is very popular with Bielsko-Biała audience, and it is very frequently visited by children, with a number of viewers exceeding 70 thousand annually (Table 9). Unfortunately the artistic achievements of Banialuka Theatre are not mirrored with its financial condition. Banialuka’s own revenues from performances, ticket sale, organised workshops, renting rooms, advertising services, and received donations or interest do not cover all costs (Table 10). In 2012 Banialuka Theatre received a grant from the city budget in the amount of 2,182 thousand
PLN, and also a subsidy from the Ministry of Culture and National Heritage in the amount of 209,126,56 PLN for organisation of the 25th International Festival of Puppetry Art. In the following year Banialuka recorded a significant decrease in revenues (by 17%), own income dropped by 18%, and the city budget grant by 10%. With such financing situation the city grant constituted 64% of total revenues. In 2014 an increase in own revenues was observed, as well as an increase in budget subsidies, also the amount of 100,000 PLN from the Ministry of Culture and National Heritage was obtained for the 26th International Festival of Puppetry Art. In 2015 own revenues rose to a level comparable to the one in 2012, which resulted in a lower grant from the city budget (a drop by 8% compared to previous year). The Theatre also received a subsidy from the Ministry of Culture and National Heritage for the implementation of the programme ('Digital Banialuka- archive digitisation of the Banialuka Puppet Theatre artistic activity in Bielsko-Biała') in the amount of 38,000,00 PLN. In 2016, the highest revenue of Banialuka Theatre was observed. The Theatre received the highest subsidy from the city budget in the amount of 2,411 thousand PLN (its share in total revenues was the lowest – 57.5%), and also a target grant from the Ministry of Culture and National Heritage in the amount of 209,000,00 PLN for the celebrations of the 27th International Festival of Puppetry Art.

For the Banialuka Theatre subjective grants from the city budget are essential, they constitute between 58% to 64% of total revenues. Apart from the above mentioned grants, the Theatre receives targeted grants from the Ministry of Culture and National Heritage for the organisation of the International Festival of Puppetry Art.

<table>
<thead>
<tr>
<th>Year</th>
<th>Total revenues</th>
<th>Subjective grant of the city budget</th>
<th>Other grants</th>
<th>Own revenues</th>
<th>% share of the city budget grant in total revenues</th>
</tr>
</thead>
<tbody>
<tr>
<td>2012</td>
<td>3,720,3</td>
<td>2,182.0</td>
<td>209.1</td>
<td>1,320.2</td>
<td>58.7%</td>
</tr>
<tr>
<td>2013</td>
<td>3,054.8</td>
<td>1,965.5</td>
<td>0.0</td>
<td>1,089.3</td>
<td>64.3%</td>
</tr>
<tr>
<td>2014</td>
<td>3,469.7</td>
<td>2,209.6</td>
<td>100.0</td>
<td>1,160.2</td>
<td>63.7%</td>
</tr>
<tr>
<td>2015</td>
<td>3,429.5</td>
<td>2,035.0</td>
<td>38.0</td>
<td>1,356.5</td>
<td>59.3%</td>
</tr>
<tr>
<td>2016</td>
<td>4,193.6</td>
<td>2,411.0</td>
<td>209.0</td>
<td>1,573.6</td>
<td>57.5%</td>
</tr>
</tbody>
</table>


The cultural potential of Bielsko-Biała that receives financial aid from local government and other culture-related institutions consists of the following establishments: the Polish Theatre, the Banialuka Theatre of Puppet Art, the Sulkowski Castle Museum, the Museum of Technology and Textile Industry, the Weaver's House, Julian Falat's Villa, Galeria BWA, Galeria of Photography &B&B, Galeria Wzgórze, Galeria-Pub Bazyliszek, Galeria ARS NOVA, the Gallery of Artistic Associations as well as numerous culture centres, cinemas and libraries including Książnica Beskidzka. The city hosts numerous cyclical events of high culture for example: The Festival of Polish Composers and many others.

IV. CONCLUSION

Financing culture with public funds is an important element of the state’s social and economic policy. It is designed to ensure an equal access to culture, to promote and support creativity, as well as preserve national identity. Cultural policy also contributes to building a civil society and accelerates social advancement (Wąsowska-Pawlik, 2013). Local government units decide about the level of public resources on culture which correlates with local government financial condition.

Local government units as organisers of local cultural institutions, forward financial resources to the institutions in a form of grants: subjective for co-financing of current activity within implemented statutory tasks, targeted grants for financing or co-financing of implemented investment costs, for realisation of commissioned tasks and programmes. As far as the expenses of local governments units are concerned, resources on culture and national heritage protection are equal to the share of 3% – 4%, but for most cultural institutions it is a basic source of income.

In Bielsko-Biała, funding cultural institutions is based on similar rules as in other Polish communes. Theatres operating in the city are institutions with a rich history, however their artistic achievements do not mirror their financial condition. The revenues obtained by the theatres from ticket sales, workshops, rooms rental, advertising services, donations or interest do not even cover the incurred costs. Therefore, the theatres really need the support from public resources. Generally, the subsidy from the city budget constitutes at least 50% of the Polish Theatre all revenues but in case of Banialuka Theatre it is about 60%. In years when the theatres' own revenues increase, or theatres receive co-financing from other sources, the percentage share of grant from the city budget is lowered.

A large commitment of local government units in the development and support of cultural institutions was proved by Bielsko-Biała’s Strategy of Development till 2020 (Resolution No. XX/496/2012 of 26 June 2012 on the Adoption of the update of Development Strategy of Bielsko-Biała till 2020), where one of the main objectives reads: Bielsko–Biała is a city of strong creative associations, with a considerable residents' participation in the high culture.

Local government units as organisers of local cultural life should provide the institutions with resources necessary to start and conduct cultural activity and also to maintain the premises where the activity is performed. Cultural institutions would not be able to function and develop their activity without financial support from local government units.

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Costs Of Local Government Administration – The Results Of A Pilot Study

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Abstract— The significant elements in the structure of expenditures of local government units (LGUs) are expenditures in the section "Public administration" covering, among others, expenditure on remuneration and derivatives of remuneration. The aim of the paper is to present the results of a pilot study on the administrative costs of local government units. The survey took place in September 2017 and covered one hundred local government units at the basic level, including five cities with district rights. In the units surveyed, the share of administrative costs in total expenditure is diversified, but the lowest occurs in cities with district rights.

Index Terms— local government units, public administration, public finances

I. INTRODUCTION

The process of decentralization of public administration, which has been progressing in Poland since 1990s, has forced decentralization of public finances. The reactivated territorial self-government has been burdened with numerous tasks, the aim of which is to ensure the best possible living conditions for the local and regional community. To accomplish these tasks, it was necessary to provide the local government units (LGU) with the necessary financial resources. The changes that have been introduced result not only from the ongoing processes of an internal nature, but also depend on external factors - civilization and cultural processes, globalization or regionalization. With limited amount of public resources, it is particularly important to spend and use them effectively and efficiently. The basic objective of LSU's financial policy should be efficient and effective management of financial resources, ensuring adequate access of local communities to public goods and services. In addition, such services should be provided at the highest possible quality level (Dylewski, 2007, p.45). On the other hand, it requires efficient and effective action to collect public funds, but also their rational spending. One of the essential elements in the structure of local government expenditure is expenditures in division 75023 "Public administration" including expenditure on remuneration and derivatives of remuneration (Ordinance, 2010). The aim of the paper is to present the results of a pilot study on the administrative costs of local government units. The study took place in September 2017 and included one hundred local government units of the basic level, including five cities with district rights.

II. EFFICIENCY AND EFFECTIVENESS OF PUBLIC FUNDS MANAGEMENT

The rationalization of public finances is a current problem for both theoreticians and practitioners. In a situation of constantly growing social needs, both the optimal division of income and expenditure, the optimal scope of decentralization of the state, as well as methods and instruments ensuring the efficiency of using funds at all levels of public authorities are sought (Guziejewska, 2008, p.71).

The main task of local government units is to meet collective social needs. To carry out the tasks entrusted to local government units, they must rationally manage their property and financial assets, and maintain an efficient financial policy. The challenges facing public sector entities are primarily the growing demand for public services and limited public resources. That is why it is important to look for methods that allow better use of limited financial resources for effective implementation of public tasks. Measuring the results of the activity of local government units is a complex and multithreaded issue. Some researchers even believe that it is not possible to fully measure the results of public administration activity due to the variety of criteria, in many cases very...
difficult to measure (Łukasiewicz and Kłosowska, 2006, p.361).

According to article 44 paragraph 3 of the Act of 27 August 2009 on Public Finances (UOFP) public expenditure should be made (Act of 27 August 2009 on Public finances):

- In a deliberate and economical way, following the rules:
  - getting the best results from the inputs;
  - optimal selection of methods and means to achieve the assumed goals;
- In a manner enabling timely implementation of tasks.
- In the amount and dates resulting from the previously contracted liabilities.

In a formalized approach, the study of the effectiveness of any undertaking (task) means the possibility of determining the results achieved by comparing the obtained effects with the incurred expenditures. Such comparison may give a positive result (economic surplus, profit) or a negative result (loss, deficit). The classic approach to efficiency, applicable to commercial activities, is difficult to apply to public entities. This is due to the specific way of collecting money and the way they are allocated. Areas in which public expenditure is incurred are usually not susceptible to the use of precise tools for measuring the effects of expenditure, and in some cases it is not possible to determine their effectiveness in the short term, but only in special situations, such as during natural disasters (Owsiak, 2002, p.51). In the case of health protection or education, there are difficulties in measuring the results of public expenditure incurred for the provision of these services. This also applies to public administration. Nevertheless, it is possible to determine the relationship between the size of expenses and the amount of services produced. The problem is, however, to determine the economic and social effects of these expenses. The impact of certain expenses on a given field is revealed with considerable delay. One can measure the effects of expenses e.g. on health care, counting the number of pieces of medical advice, number of treatments, etc. However, measuring the efficiency of public spending is about establishing the relationship between the level and structure of public expenditure and the real benefits that society and the economy will receive as a result of these expenses. Such difficulties should not be exaggerated, or even treated as an important argument in improving the methods of budget planning (Owsiak, 2002, p.52).

In the public sector it is much harder to apply economic criteria and measure results and outcomes than in the private sector. Public institutions in search of criteria helpful in determining the quality of services provided to citizens for public money, should use the concepts of: effectiveness, efficiency, and savings (understood as resources and expenditures at the lowest possible price) (Modzelewski, 2009, p.33). These concepts are more difficult to define for the public sector than for private entities.

Demonstrating the effectiveness of local self-government units is difficult due to their reduced autonomy and flexibility of action in relation to private entities, despite the greater complexity of the problems they consider. An important step to determine the methods of measuring the results of the LGU operation is to precisely define and distinguish the concepts of: effectiveness and efficiency (Modzelewski, 2009, p.34).

In the simplest definition of effectiveness, it was determined that it is the ratio of effects to inputs. Efficiency is a measure of the rationality of enterprises and concerns their ability to raise their market position and improve their financial results. It is the result of undertaken actions described by the relation of the obtained effects to the expenditures incurred, e.g. production, distribution, sale, promotion. Measurement and efficiency testing is the main subject of the economic calculation (Masternak-Janus, 2013, p.112).

The commonly used efficiency assessment methods are based on three approaches:

- indicator, which boils down to building relationships between various values (e.g. debt ratios, liquidity ratios or profitability); it is important to properly estimate these values and their interpretation, made on the basis of a comparison of the calculated indicators with the adopted reference databases;
- parametric approach, which is based on econometric methods, determination of the technical dependence between inputs and production, introduces the production function to the performance evaluation, e.g. SFA (Stochastic Frontier Approach), TFA (Thick Frontier Approach) and DFA (Distribution Free Approach) (DFA);
- non-parametric, in which the linear programming procedure is used. This approach does not take into account the impact of the random factor on the effectiveness of objects and potential measurement errors, and also does not analyze the relationship between inputs and outputs, e.g. DEA (Data Envelopment Analysis) method, FDH (Free Disposal Hull) (Masternak-Janus, 2013, p.113).

Measurement of effectiveness is made on the basis of partial, synthetic indicators of resource use (labour, capital). Efficiency is identified in the ex post and ex ante approach. When calculating the ex ante effectiveness, the expected effects are estimated with the use of specific measures, time. However, ex-post efficiency applies to determining the results of specific actions.

Economic efficiency is expressed numerically, and it can take the form of the following relations (Winkler 2010, p.112) (1):

\[
W_{e1} = \frac{E}{N} \\
W_{e2} = \frac{E - N}{N} \\
W_{e3} = E - N
\]

where:
- \(W_e\) – economic efficiency index;
- \(E\) – effect (result) of an action;
- \(N\) – expenditures incurred on the action, task.

Efficiency in a universal sense is an intentional action that allows you to get the result that is the most beneficial in terms of the purpose of this action (Winkler 2010, p.112). In practice, there are no reliable and uniform measures, the use of which will enable the assessment of the efficiency of spending public funds by local government units.
The basic goal of local government units is to create the best possible living conditions and development of residents. This is particularly important at the municipal level, when the implementation of public services, their availability, level and scope determine the elementary conditions of the local community life. Therefore, it is important to manage resources in a rational way, that is, in a way that enables to finance self-government tasks effectively and efficiently. With limited resources, and most often this is the situation of the institutions of the public sector, budgetary policy in the scope of expenditures is of a crucial importance.

III. EXPENDITURE ON LOCAL PUBLIC ADMINISTRATION

The Public Finance Act does not formulate the definition of budgetary expenditure; however, any expenditure of public funds that cannot be included in expenditure is expenditure (Smółkowska, 2018).

According to article 236 (Act of 27 August 2009 on Public finances) of the Public Finance Act, the expenditure plan of the budget of a local government unit specifies, in the layout of divisions and chapters of the budgetary classification, the planned amounts of current expenditure and assets-related spending. Current expenditure on the budget of a local government unit is budget expenditure that is not an assets-related spending.

In the current expenditure plan, the planned amounts of current expenditure are distinguished in the layout of divisions and chapters, in particular:

- expenditure of budgetary units, including:
  - remuneration and contributions charged,
  - expenses related to the performance of their statutory tasks;
- grants for current tasks;
- benefits for individuals;
- expenditure on programs financed with the use of funds from the European Union budget and non-reimbursable funds from assistance provided by the Member States of the European Free Trade Agreement (referred to in Article 5 paragraph 1 items 2 and 3), in the part related to the implementation of tasks of a local government unit;
- payments due to sureties and guarantees granted by the local government unit, to be paid back in a given budget year;
- servicing the debt of a local government unit.

The current expenditure structure of LGUs is dominated by current expenses. In 2016, in the structure of expenditures, compared to 2015 and previous years, fundamental changes occurred (Chart 1). The share of the current part was the highest since 2004. In 2016, this share in the total expenditure of all local government units accounted for 87.5% (at 80.4% in 2015). An undoubted factor affecting this phenomenon was the “Family 500+” program, whose funds in 2016 appeared for the first time and were of a current nature, but this was not the only element determining the changes in the structure (RIO 2017, p.153).

Invariably for many years, LGU expenditure has been concentrated mainly in the following sections of the budget classification: education and upbringng, social assistance, transport and communication, public administration, municipal management and environmental protection (Table 1).

Expenditures on public administration in the budgets of local government units on average account for between 8% and 10% of all expenditures on annual basis. This is one of the major indicators in the structure of budget expenditure.

As part of a pilot study conducted in September 2017, five hundred local government units were asked questions about budget revenues and expenses, focusing on administrative expenses. The answers were given by one hundred local government units, of which rural municipalities predominated (51), urban-rural communes - 35 units, 9 urban communes and 5 cities with district rights (Table 2).
The financial situation of the surveyed units varies. The cities with district rights have the highest total income per capita, PLN 5,107 and PLN 2,774 of their own income respectively. The lowest own income per capita is obtained by rural communes (PLN 1,943.10) and the lowest is also the average number of inhabitants in these communes – 7,906 people. However, when calculating the total income per capita, the lowest value applies to the urban communes under study (PLN 4,058.56).

Just as cities with district rights obtained the highest income per capita, they also had respectively the highest total expenditures - PLN 5,078 (Table 3).

<table>
<thead>
<tr>
<th>Kind of commune</th>
<th>Total expenditure per capita/PLN</th>
<th>Total asset-related expenditure per capita/PLN</th>
<th>Prop. of property expenditure in total expenditure</th>
<th>Impl. expenditure per capita in PLN</th>
<th>Impl. expenditure in division on the total expenditure/PLN</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cities with district rights</td>
<td>5 078.2</td>
<td>618.34</td>
<td>12.2%</td>
<td>204.74</td>
<td>4.0%</td>
</tr>
<tr>
<td>Urban commune</td>
<td>3 859.6</td>
<td>427.73</td>
<td>11.1%</td>
<td>241.42</td>
<td>6.3%</td>
</tr>
<tr>
<td>Urban-rural</td>
<td>3 979.8</td>
<td>495.14</td>
<td>12.4%</td>
<td>257.02</td>
<td>6.5%</td>
</tr>
<tr>
<td>Rural</td>
<td>4 032.3</td>
<td>573.38</td>
<td>14.2%</td>
<td>275.49</td>
<td>6.8%</td>
</tr>
<tr>
<td>Total</td>
<td>4 354.4</td>
<td>550.29</td>
<td>12.6%</td>
<td>242.47</td>
<td>5.6%</td>
</tr>
</tbody>
</table>

Source: Own research

The lowest number of funds for a statistical inhabitant was spent by municipalities (PLN 3,960). Realized property expenditure per capita is similar. In the first place there are cities with district rights, where, on average the sum of PLN 618 per capita was allocated for this purpose, which accounted for 12.2% of all expenditures. Rural communes spent a lower amount on property, but it was the largest part of all expenses, as much as 14.2%.

Also, the rural communes provided the largest amount for administrative purposes - PLN 275.49 per 1 inhabitant, which constituted the highest (6.8%) share in total expenditure. Urban and rural communes allocated 6.5% of expenditures, municipalities 6.3%, and cities with district rights allocated only 4% to administrative purposes.

Administrative activity measured by the number of decisions issued in the examined local government units in 2016 is most visible in cities with district rights – 429,194 decisions, the number amounts 0.8 decisions per capita (Table 4).

<table>
<thead>
<tr>
<th>Kind of commune</th>
<th>No. of admin. decisions issued at the end of 2016</th>
<th>No. of admin. decisions/ inh</th>
<th>The cost of issuing an admin. decision/PLN</th>
<th>No. of registered official letters at the end of 2016</th>
<th>Cost of handling of 1 incoming official letter/PLN</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cities with district rights</td>
<td>429 194</td>
<td>0.8</td>
<td>260.60</td>
<td>473 347</td>
<td>236.29</td>
</tr>
<tr>
<td>Urban commune</td>
<td>52 653</td>
<td>0.4</td>
<td>681.12</td>
<td>136 944</td>
<td>261.88</td>
</tr>
<tr>
<td>Urban-rural</td>
<td>250 483</td>
<td>0.5</td>
<td>526.05</td>
<td>724 187</td>
<td>181.95</td>
</tr>
<tr>
<td>Rural</td>
<td>204 018</td>
<td>0.5</td>
<td>544.47</td>
<td>420 210</td>
<td>264.35</td>
</tr>
<tr>
<td>Total</td>
<td>936 348</td>
<td>0.6</td>
<td>417.11</td>
<td>1 754 688</td>
<td>222.58</td>
</tr>
</tbody>
</table>

Source: Own research

Much less i.e. 250,000 decisions were issued in urban-rural communes, 204,000 in rural communes and only 52,653 decisions in urban communes. In these communes, there was the highest cost of issuing one administrative decision - PLN 681.12, and the lowest - PLN 260.60 in cities with district rights. Having analyzed the correspondence addressed to the surveyed municipal offices, it can be stated that also in 2016, the lowest number of official letters was registered in urban communes (136,944), but the largest number, over 724,000 in urban-rural communes, where the cost of one letter was the lowest - PLN 182.

The efficient functioning of public administration depends, to a large extent, on the skills of office employees. At the end of 2016, there were 6,803 full-time jobs in the municipal offices the most of which – 2,238 in urban-rural communes, 2,076 urban, 1,869 rural and only 620 in cities with district rights (Table 5).

The average gross remuneration in 2016 in the surveyed offices is PLN 3,887.90 (without bonus salary, jubilee bonuses, half-year bonuses and retirement compensation of administrative employees along with remuneration of the commune head/mayor excluding remuneration of service officers), but in rural communes the average salary of an official is higher and amounts to PLN 4,034, whereas in cities with district rights, it is the lowest amount - PLN 3,684.

This allows estimating the average cost of remuneration in 2016 in the analyzed communes. The highest cost - PLN 8,932,838.77 refers to urban-rural communes, almost a million lower is the cost of remuneration in urban communes, and the lowest - PLN 2,283,023 in cities with district rights.
Among the surveyed units, an average of 5.6% of expenditures are funds allocated to public administration, however, the level of these expenditures in particular local governments was very diverse. Among 100 units surveyed in nine of them, administrative expenditure at the end of 2016 amounted to over 10% of total expenditure. These are mainly rural communes, but in two cases it concerns urban communes (Szczawno Zdrój and Sulmierzyce), as well as urban-rural commune of Wiązów (Table 6).

The lowest share of expenditure of the division 75023, not exceeding 5% of total expenditure, concerned twelve local government units. Among these units there are four cities with district rights, four rural communes, two urban and two urban-rural ones. The lowest level of expenditure on public administration took place in Chybie, a rural commune located in the southern part of the Śląskie Voivodeship, in the Cieszyński District.

### TABLE 5.
ADMINISTRATIVE EXPENDITURE ON REMUNERATION IN THE EXAMINED LOCAL GOVERNMENT UNITS AT THE END OF 2016.

<table>
<thead>
<tr>
<th>Kind of commune</th>
<th>No of full-time jobs at the commune office at the end of 2016</th>
<th>Average gross remuneration in 2016*</th>
<th>The average cost of remuneration in 2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cities with district rights</td>
<td>619.70</td>
<td>3 684.08</td>
<td>2 283 023.14</td>
</tr>
<tr>
<td>Urban commune</td>
<td>2 076.42</td>
<td>3 842.91</td>
<td>7 979 488.26</td>
</tr>
<tr>
<td>Urban-rural</td>
<td>2 238.36</td>
<td>3 990.80</td>
<td>8 932 838.77</td>
</tr>
<tr>
<td>Rural</td>
<td>1 868.71</td>
<td>4 033.83</td>
<td>7 538 055.16</td>
</tr>
<tr>
<td>Total</td>
<td>6 803.19</td>
<td>3 887.90</td>
<td>26 450 138.03</td>
</tr>
</tbody>
</table>

* Average gross salary in 2016 (excluding bonus salary, jubilee bonuses, half-year bonuses and retirement compensation) of administrative employees along with remuneration of the commune head/mayor excluding remuneration of service officers.

Source: Own research

Expenditure of local government units on public administration constitutes one of the essential elements in the structure of self-government expenditure - their share in the total expenditure of the surveyed units ranges from 4% to 6.8%. The lowest level (4%) occurs in cities with district rights, where at the same time the most administrative decisions and registered incoming letters are issued. At the same time, in cities with district rights there is the lowest number of municipal officials employed, and the average salary is the lowest. On the other hand, the lowest number of administrative decisions was issued in rural communes, but the average remuneration of a municipal official is the highest there. In the analyzed communes, the average cost of remuneration per year is an expenditure of 7 to 9 million PLN.

With limited range of public resources and unlimited social needs, rational resource management is particularly important. In order to improve the efficiency of municipal offices' operation, modern methods of e-administration should be used to a greater extent. Reducing administrative expenses means a potential increase in funding opportunities for other social needs.

### IV. CONCLUSION

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Characteristic of Entities Subject to Corporate Tax and Structural Analysis of State Tax Revenues

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Abstract—Today taxes play a very important role, provide financial resources to the state budget and ensure its proper functioning. Taxes are the most important source of state income. In order for the state to develop and fulfill basic obligations towards citizens, it must have financial means at its disposal. The tax system, as a collection of taxes in a given country, must be created in a clear and transparent way so as to facilitate taxpayers' actions. The tax must be set at an appropriate level so that it does not adversely affect taxpayers, and must also provide adequate resources to the state budget. Corporate income tax, on the one hand, is a burden and a barrier to the development of legal persons who run a business, but is also a source of state budget revenue.

Corporate income tax was introduced in Poland along with the establishment of a free market economy. This is an income tax that does not take into account the minimum tax-free amount and does not differentiate tax entities. Corporate income tax in Poland has undergone a number of important transformations, especially after the accession of Poland to the European Union. Tax rates have been systematically reduced since the early 1990s. Corporate income tax should be particularly convenient for entrepreneurs, and should not act destructively because the number of entrepreneurs in the state determines the level of economic and industrial development. This is even more important since, after Poland’s accession to the European Union, the transfer of a business to another EU member state no longer constitutes a problem. Attractive income tax also attracts foreign investors for whom the aspect related to easy accounting is vital. The aim of the publication is to discuss the issues related to the Polish corporate income tax, i.e. tax management in an enterprise, the application of discounts and exemptions and also issues related to state income from corporate income tax and the income lost due to relief and dismissals. The paper also touches upon issues related to the construction of Polish corporate income tax, subject, object and the basis of this tax. It also covers the scale and rates of taxation, exemptions and reductions from corporate tax and a summary of the efficiency and favorability of entrepreneurs for the provisions of this tax. The work is based on a critical analysis of literature on the subject.

Index Terms—business activity, corporate tax, state taxes, international business.

I. INTRODUCTION

The paper aims to present the income tax system for legal entities in Poland. It will attempt to highlight statutory, doctrinal and practical aspects of this tax. Moreover, statistical data from the years 2015-2017 will be analyzed comparing the inflows and shares of individual taxes in the state budget revenues. The first chapter presents the doctrinal and theoretical concept of the tax as well as the essence and significance of the described product. The second chapter describes the subject and subjective scope of the corporate income tax. The third chapter presents information on the tax base for corporate tax and applicable tax rate. In the fourth chapter applicable exemptions and reliefs from income tax from legal persons will be presented. Chapter five characterizes the statutory obligations of taxpayers and payers of income tax from legal persons. The final chapter will attempt to make a statistical analysis of income tax from legal persons. The paper is aimed at demonstrating the relationship between income tax revenues and the number of entities subject to taxation.

II. CORPORATE INCOME TAX, ESSENCE AND SIGNIFICANCE

Tax is undoubtedly an economic category, other sciences only help to understand the issues related to it. Juridical sciences help to organize the tax system by means of applicable law. A doctrinal definition shaped the tax as "a monetary benefit to a public law entity (Wójtowicz 2009), i.e. a state or self-government, unilaterally by a general, fundamental, non-returnable, unpaid and compulsory entity." Article 6 of the Tax Ordinance defines tax "as public lawless, compulsory and non-returnable cash benefit to the State Treasury, voivodeship, poviat or commune which results from the tax act (Act of 29 August 1997 on Tax ordinance)". The doctrinal and statutory definitions are similar in content and have overlapping features.
Corporate income tax in Poland is regulated in the Act of 15 February 1992 on Corporate Income Tax (Journal of Laws of 2000, 544,645, as amended) and the Regulation of the Minister of Finance of 16 May 2005 on the determination of countries and territories applying harmful tax competition, for the purposes of corporate income tax (Journal of Laws 94.791).

The corporate income tax differs significantly from the personal income tax. The corporate income tax does not take into account the personal situation of the taxpayer. The tax-free minimum as a subsistence minimum is not taken into account. Taxes are not differentiated depending on the amount of revenues generated by the company. The scale of income tax from legal persons is proportional. This tax is material in nature, the basis for taxation is the balance sheet profit determined on the basis of bookkeeping conducted by the enterprise. Taxation of corporate tax on a balance sheet profit results in the taxed profit being taxed once, then it is taxed with personal income tax as personal income of individual shareholders who receive dividends.

An important issue is also the phenomenon of double taxation which occurs when businesses operate in several countries at the same time. Corporate income tax is of obligatory, direct, material and income nature. It is a state tax but its revenues also power budgets of local governments. It is usually calculated by the taxpayer (Wójtowicz et al., 2009). The principle of equality with respect to corporate income tax means that all taxpayers are treated in the same way, regardless of the source of income obtained and the type of activity that their enterprises conduct. The principle of universality in the corporate income tax applies to the subject and object of the tax. The principle of subject universality means that this tax applies to all entities covered by it, i.e. to legal persons and organizational units that are subject to this tax, without any reliefs and exemptions from this tax. The principle of subject universality is currently not fully respected in the territory of the Republic of Poland. The principle of universality means that taxes should be paid regardless of the nature of activities carried out by the enterprise. The principle of universality of the subject is also not fully respected in Poland. The catalogue of discounts and redundancies is changing frequently due to political climates and concepts adopted by the Polish legislator (Wójtowicz et al., 2009).

III. PERSONAL AND MATERIAL SCOPE OF THE TAX

Income tax entities are all legal persons, regardless of their organizational form as well as capital companies in the organization and cooperatives. Income tax entities are also organizational units without legal personality, however, this does not apply to companies without legal personality in which taxpayers are natural persons forming a company. Unincorporated businesses include: a civil partnership, general partnership, limited partnership, partner company and limited joint-stock (Bryńska & Dmoch, 2001).

A legal person is a state treasury and organizational unit to whom special provisions grant legal personality. Possession of a legal personality may result directly from the Act or the fact that a given entity is entered in the relevant register (Act of 23 April 1964 on the Civil Code Act). A legal person, who is not established under the Act, acquires legal personality at the moment of entry into the relevant register (Bryńska & Dmoch, 2001).

As of 1996 the so-called tax capital groups are also corporate income taxpayers. A tax holding company is a group of at least two commercial law companies that have legal personality and are lined by capital relationship with each other. In order to be subject to corporate income tax companies must meet the following conditions (Act of 15 February 1992 on the Corporate Income Tax Act):

• have an office registered in the territory of Poland, have appropriate share capital, at least PLN 1,000,000 for each of the company,
• one of the companies i.e. the parent company, must have a direct equity share higher than or equal to 95% in subsidiaries, this also applies to capital that was not intended for preferential distribution as part of the privatization process,
• the capital group must have no overdue liabilities to the state budget, and if such arrears exist, it has to settle them within fourteen days,
• none of the subsidiaries holds shares in the capital of other subsidiaries that are part of a given tax group,
• the capital group is required to sign an agreement on the establishment of a capital group in the form of a notarial deed, the contract must be concluded for a period of at least three years, such an agreement must also be registered by the head of the tax office,
• after the creation of the group, the company must fulfill all the conditions that are required for its existence,
• the level of profitability in each subsequent financial year must be higher or equal to 3%,
• it is not allowed to benefit from concessions or exemptions on the basis of separate acts,
• it cannot have any relationship with other entities which are not part of a tax capital group that would lead to disclosure of a lower taxable income.

It should also be noted that the companies included in the tax capital group are jointly and separately accountable for the company’s liabilities. The document stating the formation of a tax capital group must contain at least (Act of 15 February 1992 on the Corporate Income Tax Act, Art 1a):

• list of companies forming the tax capital group and the amount of their capital shares,
• information about shareholders and their shares in the capital of the parent company and in subsidiaries forming the tax capital group, holding at least 5% of shares in these companies,
• information about the duration of the contract,
• identification of the company representing the tax capital group in the scope of obligations resulting from the Act and from the provisions of the Tax Code,
• information about the adopted tax year.

The tax obligation arises only when the business earns income. The following kinds of activities are not subject to

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corporate income tax (Wójtowicz et al., 2009, p.301):

- activities that cannot be subject to a legally effective contract,
- agricultural or forestry activities, since an agricultural or forest tax is charged on such activity,
- treated tonnage tax.

The creation of a tax capital group is aimed at establishing a tax privilege allowing to combine losses and incomes of companies constituting the group. A company which suffers a loss is not accounted for the period of five years. If during the next five years the company will not receive enough income to deduct the loss incurred, then it has the option to settle the losses during the year. In consequence, the group to which the company generating losses belongs, pays lower tax.

However, benefiting from the privileges granted to the tax group is subject to numerous and very restrictive conditions. The structure of the tax capital group is intended to serve the accumulation of revenues and tax losses of the companies included in the group which in turn leads to reduction in the amount of income tax. The companies belonging to the capital group, which generate income from shares from companies within the group, are exempt from tax on these profits. After registering the contract with the tax office and receiving the taxpayer status, the tax capital group cannot be extended to other companies. However, the Act does not prohibit the withdrawal of a company from the group. Any changes in the share capital and to the contract should be reported to the appropriate tax office. If there are changes in the actual or legal state that violate the essential conditions for the establishment and operation of a tax capital group, the entity shall lose such status. It means that a tax capital group can freely change the contract as long as this amendment does not violate the conditions of the group's existence. Information on the creation or liquidation of a tax capital group is announced in the Court and Commercial Gazette. The group loses its status if the introduced changes violate the terms of recognizing the income tax as a taxpayer. The payer in the tax capital group is the unit representing the group. It is the responsibility of this unit to calculate, collect and pay tax and income tax advances to the tax office (Bryńska & Dmoch, 2001).

Income tax on legal persons, on the other hand, includes income from special departments of agricultural production, mainly cultivation and animal husbandry, defined in the Act. In case of corporate income tax, an unlimited and limited tax obligation is distinguished. Unlimited tax liability covers entities whose registered office or management is located in the territory of the Republic of Poland. This means that the tax obligation covers all of their income, irrespective of where they are generated. Taxpayers whose registered office or management are outside the borders of the Republic of Poland are subject to limited tax liability. In this case, only the income obtained in Poland is subject to corporate tax.

It is worth noting that the territory of the Republic of Poland is also considered to be an economic zone, located outside the territorial sea, in which the Republic of Poland exercises rights to exploit and examine the seabed and natural resources. The subjective scope of the tax is the entities that are subject to the tax obligation regarding the income tax from legal persons. The subjective scope is limited by subjective exemptions. The National Bank of Poland, special purpose funds as well as international enterprises and other business entities that were established on the basis of international agreements and contracts, have been released from the tax. Exempt from tax are also the State Treasury, local government units and budgetary units, investment funds, pension funds and the Social Insurance Institution. Certain subjective exemptions are justified taking into account the functions of exempt entities (Act of 15 February 1992 on the Corporate Income Tax Act, Art. 6). The basis for taxation of income tax on legal persons is income, regardless of its source. However, in some cases stipulated by the Act, the basis for calculating the tax is the taxpayer's income from a specific activity. Such a situation occurs when the subject of taxation constitutes income from (Wójtowicz et al., 2009, p.305):

- copyrights or related rights, inventions, trademark rights and decorative patterns that belong to entities subject to limited tax liability,
- provision of accounting, advisory and legal services,
- income derived from dividends and shares in profits of legal persons having their registered office in the territory of the Republic of Poland.

The income is the surplus of all revenue over the costs of obtaining it. However, when a company generates a loss in a given tax year, it may take it into account during the next five financial years. In determination of the amount of income, no account is taken of income tax separately and income not subject to income tax. Corporate income tax is calculated for the full tax year of a given company. The tax year is a calendar year or twelve consecutive months. When the company sets a tax year, other than a calendar year, it is obliged to report this fact to the competent Tax Office. The amount of income tax is determined on the basis of the bookkeeping conducted by the company. It allows to determine the real costs of obtaining income. The estimated method of determining costs applies exceptionally when it is not possible to determine the actual costs. Income taxable includes shares in profits in the form of dividends and income intended for increasing share capital (capital stock), income from the redemption of shares, shares and the value of assets related to the liquidation of the company (Wójtowicz et al., 2009, pp.305-306). The Corporate Income Tax Act sets out in detail the ways and rules for determination of revenues from various individual sources (Act of 15 February 1992 on the Corporate Income Tax, Art 11&12). Revenue, in the meaning of the Act, includes among others (Act of 15 February 1992 on the Corporate Income Tax, Art 11&12):

- received money,
- cash values received,
- foreign exchange differences,
- value of free benefits received,
- income in kind,
- amounts due related to special departments of agricultural production.

In case of revenues received from abroad, the difference between the date of receipt of receivables and the day of its real
impact on the bank’s account’s income is significant, since it calculates currency in accordance with the established rate. Charges for performing future obligations in the income as well as received credit and loans are not included. The value of free benefits to the company is determined at its fair value and it constitutes revenue. The value of benefits to a company in kind is determined on the basis of average market prices for the same type of service. However, the value of free-of-charge properties is determined according to the average prices for the lease of such type of property. Free access to real estate for use by a company that is not a source of income may occur when the property is used for educational purposes, health care, charitable or cultural activities. When the company sells the property, the revenue for tax purposes is the amount for which the property was sold as specified in the sales contract. However, when the price differs significantly from the market value, an expert may be appointed by the Tax Office. When the sales price of the property deviates from the market price (as determined by the expert) by 33% or more, then the costs of the valuation are charged to the company which disposed of the property (Wójtowicz et al., 2009, p.305).

In order to be able to determine the income to be taxed, the tax deductibles must be deducted from the revenues. Costs of earning revenue include those costs incurred to obtain revenue and costs that were used to secure and maintain revenue sources. The most important method of cost determination is the real cost method, resulting from the process of bookkeeping. In exceptional situations, it is necessary to estimate the costs. The costs borne by the company are divided into deductible and non-deductible. The deductible costs can be considered as tax deductible expenses for tax purposes while the non-deductible cannot (Krawczyk, 2002, p.269).

The deductible expenses are, in turn, divided into necessary expenses and beneficial expenses. Expenses that are necessary are expenses that must be incurred to earn income, they include (Wójtowicz et al., 2009, p. 305):

- material costs which include the costs of materials, products, raw materials, production costs, transport etc.,
- personnel costs related to human work, contributions to employees and other compulsory employee benefits,
- financial costs which include costs not related to personnel or material costs and which are also necessary e.g. depreciation costs, revaluation write-offs, costs transferred to create obligatory funds.

Beneficial costs are costs that can contribute to an increase in the company’s revenues and improve its functioning. They include expenses incurred for promotion and research conducted by the company as well as expenses for the implementation of new technologies. The necessary and beneficial costs are the costs deducted from income, they affect the size of income and consequently the amount of the tax paid by the business.

IV. TAX BASE AND TAX RATES

In order to calculate the amount of tax, it is necessary to determine the tax base which is the difference between the revenues obtained by the company and the costs which are subject to deduction. The basis for corporate tax is the total income obtained by the taxpayer from the sources of income covered by this tax during the tax year. The tax base constitutes income if (Wójtowicz et al., 2009, p.308):

a) revenues are obtained by non-residents in the territory of the Republic of Poland on inventive rights, copyright and related rights,
b) revenues are obtained from participation in profits of a legal entity with its registered office in the Republic of Poland.

The tax base can be reduced by amounts corresponding to tax breaks i.e. “the dismissals stipulated in the provisions of the fiscal law, deductions or reductions whose application triggers reduction of the tax base or amounts of the tax.” (Act of 29 August 1997 on Tax ordinance, Art 3). Article 18 of the Corporate Income Tax Act stipulates that the tax base is income after deduction of:

- donations up to a maximum of 10% of income,
- in banks 20% of the amount of credits (loans) cancelled in connection with the implementation of restructuring program,
- donations for the purposes of religious worship, charity and care, national defense, public safety, environmental protection, objectives related to housing construction in local government for the construction of watchtowers of fire protection units,
- amounts equal to the fund of remuneration due to persons deprived of liberty, employed by a taxpayer other than a prison work establishment.

The deduction is not subject to donations to (Krawczyk, 2002, pp.739-740):

- natural persons,
- legal persons and organizational units without legal personality running a business activity connected with the production of electronic, fuel, tobacco, spirits, wine, brewing and other alcoholic products with an alcohol content of more than 1.5% as well as precious metal products either with the participation of these metals or trade in these products,
- if the subject of the donation is goods or services taxed with the tax on goods and services.

The concept of the amount of donation is understood as the value of the goods including the tax due on goods and services. However, in order to be able to deduct a donation for the benefit of a corporate income tax, it must be documented by a proof of payment to the recipient’s bank account. If the subject of the donation is something other than money, it must be documented with a certificate that shows the value of the donation and the fact that the donation was accepted by the donee (Act of 15 February 1992 on the Corporate Income Tax, Art.18).

If taxpayers also earn income (revenue) outside the territory of the Republic of Poland and this income is taxable in foreign countries, the income (revenue) is combined with income (revenue) achieved on the territory of the Republic of Poland. In this case, a tax equal to the tax paid in a foreign country is
deducted from the tax calculated on the total amount of income. However, the amount of the deduction may not exceed that part of the tax calculated before deduction which is proportionately due to the income received in a foreign country. In case if (Act of 15 February 1992 on the Corporate Income Tax, Art.20):

- a company with legal personality, having its registered office or management in the territory of the Republic of Poland, obtains income from dividends and other income due to participation in profits of a legal person,
- income is earned from participation in the profits of a company subject to income tax on the entirety of its income regardless of their place of attainment, on the territory of a country with which the Republic of Poland has a binding double taxation agreement and is not a member state of the European Union or another country belonging to the European Economic Area or the Swiss Confederation,
- a company that owns no less than 75% of shares in the company's capital.

The tax scale in corporate income tax is proportional. The rates are expressed as a percentage depending on whether the income or revenue of the taxpayer is the basis for calculating the tax. Non-resident legal entities, that obtain income from copyrights and related patents, licenses and other rights specified in the Act, pay tax on revenues obtained in Poland. The same income tax rate applies to non-residents providing services in the field of consultancy, accounting, legal and advertising services in the Republic of Poland. Non-residents providing services in the field of air and sea navigation pay 10% tax on their revenues.

The basic rate of income tax from legal persons is 19%, with few exceptions indicated in the Act. If the tax authorities or fiscal control authorities determine the income of the taxpayer in a higher amount (loss in the lower amount) than declared by the taxpayer in connection with the transaction and the taxpayer does not submit to these bodies the tax documentation required by these provisions - the difference between the income declared by the taxpayer and specified by these bodies is taxed at 50%. (Act of 15 February 1992 on the Corporate Income Tax, Art. 19, par. 1, point 4)

V. EXEMPTIONS FROM CORPORATE INCOME TAX

Exemptions significantly limit the principle of tax universality. They are very important for determination of the object of taxation. Exemptions are constantly changing with respect to both their content and the scope of entities which significantly hinders the functioning of enterprises and tax collecting authorities. The instability of provisions can discourage foreign investors too.

Exemptions can be divided into two basic groups. Exemptions of a stimulus nature and economic exemptions. The first group of exemptions is to encourage specific entities to a certain type of behavior. These are actions aimed at creating a positive social or economic climate. Exemptions of an economic nature are exemptions aimed at economic development. Exemptions from corporate income tax, of a social nature, are exemptions covering the area of higher public utilities.

The income from the above-mentioned activities is exempt from income tax if this income is spent on development and fixed assets purchased for a given unit. Subject legal exemptions also apply to legal persons and other organizational units that are exempt under agreements and international contracts. The income tax on legal persons, as a part of the subject exclusion, is also not subject to (Act of 15 February 1992 on the Corporate Income Tax, Art 2):

- “revenues from agricultural activity, excluding income from special departments of agricultural production,
- revenues from forest management as defined in the Forest Act,
- revenues resulting from activities that are not the subject of a legally effective contract,
- revenues of the ship-owner (income) taxed under the terms of the Act of 24 August 2006 on tonnage tax.”

Agricultural activity is an activity related to production of plant or animal products in the unprocessed state from own crops or breeding including the production of seed, breeding and reproduction material, vegetable production, greenhouse and under foil. Production of ornamental plants, cultivated and horticultural mushrooms, breeding and production of breeding material of animals, birds and insects, animal production of the industrial-farm type and fish breeding (Krawczyk, 2002).

VI. OBLIGATIONS OF TAXPAYERS AND PAYERS

Income tax on legal persons is usually calculated by taxpayers themselves. However, there are situations in which the obligation to calculate and collect tax reposes on the payer. Such situation takes place when income is taxed with respect to income obtained in Poland by legal persons with limited tax liability due to copyrights and related rights, inventions, trademark rights and decorative designs, making available the secret of the recipe and other titles indicated in the Act. Here, the payer is the entrepreneur who made withdrawals on the basis of the aforementioned matters. The tax is charged on the share of profits of another legal person whose registered office is in the territory of the Republic of Poland. The payer, in this situation, is a company that pays out profits to other entities (Kosikowski and Ruśkowski, 2008). The payer is obliged to transfer the tax which he collected from the taxpayer to the account of the competent Tax Office by the seventh day of the month following the month for which the tax was collected.

Legal persons and organizational units who do not have legal personality and are entrepreneurs, natural persons who make withdrawals, are obliged as payers to collect, on the day of payment, a flat-rate income tax on these payments. However, the application of the tax rate resulting from a relevant double taxation agreement or a failure to collect a tax pursuant to such a contract, is also possible provided that the taxpayer's place of residence and certificate for tax purposes are obtained from him (Act of 15 February 1992 on the Corporate Income Tax, Art.26 par.1). In other cases, the duty to calculate and discharge the tax reposes on the taxpayer. This entails a number of responsibilities (Krawczyk, 2002, p.871) i.e. submitting
appropriate declarations in accordance with the terms specified in the Act in appropriate time related to advance payments. The so-called small taxpayers are exempt from submitting declarations. They can pay advance payments in a simplified way. Taxpayers are required to pay a monthly advance tax payment up to the 20th day of each month for the previous month. Such taxpayers are obliged to pay monthly advances to the account of the tax office in the amount of the difference between the tax due on the income earned from the beginning of the tax year and the sum of advances due for the previous months. The monthly advances for the period from the first to the penultimate month of the tax year shall be paid by the taxpayer by the 20th day of each month for the previous month. The advance payment for the last month is paid in the amount of the advance for the previous month to the 20th day of the last month of the tax year; the final tax settlement for the tax year takes place on the date set for the submission of the income statement reached or incurred loss for this year. Taxpayers who start their business and small taxpayers, in the first tax year, may pay quarterly advances in the amount of the difference between the tax due on income earned from the beginning of the tax year and the sum of advances due for previous quarters. The quarter means the quarter of the calendar year (Act of 15 February 1992 on the Corporate Income Tax, Art. 26).

It should be added that legal entities operating in the field of international shipping services, provided with vessels with a capacity exceeding 100 GT, may pay a tonnage tax on their revenues. The tax subject to this tax is the income which ship owners make from (Wójtowicz at al., 2009, p.313):
- transport of passengers and cargo,
- sea towing,
- sea rescue,
- deepening the sea bottom and extracting materials from it.

When an entrepreneur chooses the tonnage form of taxation of revenues, the decision is binding for 5 subsequent years.

Taxation of entrepreneurs with corporate income tax in Poland is quite convenient and fair. The tax scale is proportional and it does not favour entrepreneurs with low income or those whose income is relatively high. A simple and convenient procedure to settle accounts with the Tax Office is also a big plus of the system of Polish income tax from legal persons. It means that tax accounting does not significantly impede business operations and the company can focus on its priorities.

The tax system related to corporate income tax has been changed many times over the past few years. Constant amendments to the Corporate Income Tax Act are a manifestation of legal instability and do not contribute to the perception of the state apparatus in a positive way. All these amendments, undoubtedly, hamper business operations. In 1997 the corporate income tax rate was 38%. Since then this rate was systematically decreasing which was a very desirable phenomenon as far as the stimulation of economic development was concerned. The current Polish tax system seems to be relatively convenient both for Polish and foreign entrepreneurs.

VII. REVENUE FROM CORPORATE INCOME TAX IN 2015-2016

Revenue from corporate income tax is one of the main sources of income for the state. Corporate income tax constitutes about 10% of all tax revenues. Most of the state budget is influenced by VAT, excise duty and personal income tax. Nevertheless, it should be emphasized that income taxes are a very important element of the state's income and they constitute a significant financial contribution. The table below presents revenues to the state budget in 2015. It is clearly visible that corporate income tax is a very important element of budget revenues. In 2015, it was 10.74% of all tax revenues. Additionally, it should be emphasized that income is shown in full size without deducting shares for local government units.

TABLE1.
BUDGETARY REVENUES IN 2015 AND 2016.

<table>
<thead>
<tr>
<th>No</th>
<th>Specification</th>
<th>Budget takings *)</th>
<th>Inclusive of amounts of budget arrears downloaded by way of execution</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2015</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>Corporate tax</td>
<td>32 894 156</td>
<td>127 609</td>
</tr>
<tr>
<td>2</td>
<td>Personal income tax</td>
<td>83 140 145</td>
<td>693 281</td>
</tr>
<tr>
<td>3</td>
<td>Value added tax</td>
<td>123 120 798</td>
<td>2 679 786</td>
</tr>
<tr>
<td>4</td>
<td>Excise tax</td>
<td>62 808 633</td>
<td>47 514</td>
</tr>
<tr>
<td>5</td>
<td>Tax on games</td>
<td>1 337 125</td>
<td>374</td>
</tr>
<tr>
<td>6</td>
<td>Abolished taxes</td>
<td>60</td>
<td>0</td>
</tr>
<tr>
<td>7</td>
<td>7</td>
<td>2 929 145</td>
<td>2 476</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>306 230 062</td>
<td>2 951 041</td>
</tr>
<tr>
<td>2016</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>Corporate tax</td>
<td>33 825 201</td>
<td>134 988</td>
</tr>
<tr>
<td>2</td>
<td>Personal income tax</td>
<td>89 340 154</td>
<td>692 472</td>
</tr>
<tr>
<td>3</td>
<td>Value added tax</td>
<td>126 584 120</td>
<td>2 256 459</td>
</tr>
<tr>
<td>4</td>
<td>Tax from some financial institutions</td>
<td>3 506 810</td>
<td>0</td>
</tr>
<tr>
<td>5</td>
<td>Excise tax</td>
<td>65 749 274</td>
<td>44 509</td>
</tr>
<tr>
<td>6</td>
<td>Tax on games</td>
<td>1 406 925</td>
<td>758</td>
</tr>
<tr>
<td>7</td>
<td>Abolished taxes</td>
<td>3</td>
<td>1</td>
</tr>
<tr>
<td>8</td>
<td>7</td>
<td>3 177 775</td>
<td>2 905</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>323 590 263</td>
<td>3 132 092</td>
</tr>
</tbody>
</table>

Source: (Finanse.mf.gov.pl, 2018)

The number of corporate income tax payers in 2015 amounted to 456,190. In addition, 61 entities were accounted as tax capital groups. The income from their settlements amounted to 16,373,459 PLN and tax due 3,102,144 PLN. The number of taxpayers who reported income in 2015 was 315,268. The income from their settlements amounted to 45,619,039 PLN and tax due 9,067,786 PLN. The income from their settlements amounted to 10,191,922 PLN and tax due 2,079,786 PLN. The average income of these entities was around 800,000 PLN. On the other hand, 190,166 taxpayers showed free income or exempt from tax. Free/exempt income tax amounted to 73,908,046 PLN. The average of free/exempt income tax was at 389,000 PLN. In 2016 revenues from corporate income tax were at a similar level and accounted for 10.45% of all tax revenues. Nominal revenue from corporate income tax rose by 2.83%.
It should be noted that in 2012 the tax due was on average only 0.47% of revenues achieved by companies. By contrast, in 2016 this tax accounted for 0.66% of revenues.

The above tables present statistical data showing revenues from corporate income tax as well as the number of entities chargeable to this tax. It should be noted that the number of entities chargeable to this tax is growing steadily from 378,964 in 2012 to 483,176 in 2016. Comparing these two tables, it should be indicated that the increase in the number of entities does not lead directly to a relative increase in revenues from the discussed tax. It depends on the income earned, the costs of obtaining them as well as exemptions and reliefs that these entities use.

VIII. CONCLUSION

The aim of the paper was to show the role of corporate income tax in the state budget revenues as well as its impact on companies and the way they deal with income tax settlement. Each entrepreneur strives to minimize the costs and boost the profitability of the business. Corporate income tax to be paid by an entrepreneur is a relatively heavy burden. The binding rate in a significant way diminishes a company’s income that is why companies try to reduce this financial burden in every possible legal way. In order for the company to pay a smaller amount of tax it must meet certain criteria set out in the Act. There are many ways to reduce the tax burden. Enterprises can benefit from investment incentives, donations and other profits. The subjective and objective exemptions from corporate income tax also constitute a reduction of tax burdens. Exemptions apply to entities whose activities are listed in the Act. Subjective exemptions include those entities that are listed in the Act. The entrepreneur also has the option of deducting tax from losses from previous years. It is fully justified in order for the entrepreneur to secure future existence of his/her business.

The creation of tax capital groups, in certain situations, allows to reduce the perceived burden of tax by individual companies. However, the creation of a tax capital group is restricted by very rigid conditions. As shown in the analysis, income tax is one of the most important items in the structure of tax revenues of the state budget. After indirect taxes it is the most profitable type of tax. Its profitability is justified by the fact that income tax is paid by every entity earning income. Problems in the functioning of enterprises caused by financial crisis or other difficulties immediately affect the size of revenue from income tax. The analysis also showed an increase in the number of entities subject to corporate income tax. Over the analyzed years there was an increase in the number of tax capital groups and in the nominal amount of income tax that entered the budget. It should also be noted that the increase in the number of tax entities is not equivalent to a directly proportional increase in tax revenues of the state because the income tax depends on many factors and sometimes the enterprise with a higher income pays a smaller tax than the one that receives less revenue but does not benefit from concessions, exemptions or tax deductions.

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Military Occupation and Human Rights Protection

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Abstract— The aim of the paper is to generally outline the relationship between the law of armed conflict and human rights protection, and thus the usability of the human rights standards in the military occupation. The paper provides an analysis of the application of relevant legislation and will aim to explore complementarity, compatibility and possible exceptions to the applicability of those standards. Finally, the paper aims to identify practical and legal loopholes in the implementation of the human rights commitments and options for addressing these international legal problems.

Index Terms—military occupation, human rights obligations, law of armed conflicts, international humanitarian law, occupying power.

I. INTRODUCTION

In international law, the term occupation is used in two meanings. In the case of initial occupation, it is the acquisition of a legal title to a certain territory, which must, however, fulfill the characteristics of terra nullius (territories which have never been subject to the sovereignty of any state). The second concept of occupation forms part of the law of armed conflicts and international humanitarian law. Based on this concept of military occupation, it can be understood as the situation when an alien state exercises effective control over the whole or part of the state territory, without any legal title (sovereignty), without the consent of the domestic sovereign state.

International humanitarian law (IHL) can be defined as “a set of international rules of contractual and custom based origin whose specific task is to address humanitarian problems arising directly from armed conflicts, whether international or domestic, to restrict, for humanitarian reasons, the right of the conflict parties to use means and ways of leading the war, and to protect individuals and objects if they are or could be affected by conflict” (Ondrej at all, 2010, p.7). In a broader sense, one can be talking about “a set of international arrangements, written and customary, that ensure respect for and full development of the individual” (Ondrej at all, 2010, p.7). International humanitarian law and international human rights law are similar branches of international law, which supplement each other. International human rights law (IHRL) is a "set of legal rules of a contractual or customary nature that provides certain rights and freedoms for individuals and their groups” (Ondrej at all, 2010, p.20).

IHL and IHRL began to develop separately and at different times. At present, their fillings are overlapping. The main purpose of both branches is protection of individuals but the protection is not identical. IHL protects people during armed conflicts, on the other hand. IHRL provides rights and freedoms to all individuals because they are human beings (Icrc.org, 2003, p.1).

In recent decades, international human rights law has been developed through universal and regional contractual instruments, whereas there are emerging hard law and ius cogens legal norms and it cannot be forgotten, than the IHRL has the increased impact on the law of armed conflicts in general, and in the context of this paper on the right of military occupation.

II. MILITARY OCCUPATION, OCCUPATION LAW, AND OCCUPATION POWER

The legal provisions on occupation can be found in various international treaties, in the so-called Hague law of 1907 (The Hague Law contains the rules governing war - sets out the rights and obligations of the parties to the conflict during the conduct of military operations. The outcome of the first Hague Conference (1899) was the adoption of three agreements: the Convention for the Pacific Settlement of International Disputes, Convention with respect to the Laws and Customs of War on Land and Convention for the Adaptation to Maritime Warfare of the Principles of the Geneva Convention of 22 August 1864.)
At the second Hague Conference (1907), 13 conventions were adopted, the Fourth Geneva Convention of 1949 (Ihl-databases.icrc.org, 2018) or the First Additional Protocol of 1977 (Ihl-databases.icrc.org, 1977), as well as international customary law, soft law instruments and the UN Security Council resolutions (e.g. in the UN Security Council resolutions on the occupation of Kuwait by Iraq). Article 42 of the Hague Convention (IV) respecting the Laws and Customs of War on Land defines occupation as follows: territory is considered occupied when it is actually placed under the authority of the hostile army, the occupation extends only to the territory where such authority has been established and can be exercised” (Ihl-databases.icrc.org, 1907). The Fourth Geneva Convention relative to the Protection of Civilian Persons in Time of War (1949) refers in Article 2 to all cases of partial or total occupation of the territory of a High Contracting Party, even if the said occupation meets with no armed resistance” (Ihl-databases.icrc.org, 1949). Based on the authoritative interpretation of the International Committee of the Red Cross to the provision, it can be said that it applies to all cases of occupation even without declaration of war and/or hostile military manifestation and/or direct aggression. As a result, it is irrelevant whether the territory is occupied by the illegal use of force in international law or not, but the fact of the occupation as a legal regime is essential.” Occupation is therefore a matter of fact based on the assertion of authority and control over the territory” (Chinkin, 2009, p. 198). Thus, the term "control" can be used to define two different interpretative approaches in this case. Based on the first approach - the occupation situation occurs whenever the party to the conflict is carrying out a certain level of authority or authority within a foreign territory. The second approach is more restrictive, it claims that the occupation situation exists if only one party to the conflict is in a position to exercise sufficient authority over the foreign territory, and is able to fulfill all obligations in the context of the occupation law.

The so called occupational law as a sub-section of international humanitarian law and the law of armed conflicts regulates the partial or total occupation of the territory by the hostile army. Roberts describes occupational law as liberal on one hand, because it is accepting that the occupying party has the power to exercise certain authority and, on the other hand, it is restricting by imposing limits on the exercise of those powers (Roberts, 1985). The basic aim of occupational law is to provide minimum humanitarian standards and protection for civilians. Agreements concluded between the occupying power and local authorities cannot deprive the population of the occupied territory of the protection afforded by international humanitarian law, and protected persons cannot waive their rights.

The occupying party does not gain sovereignty over the occupied territory (at any moment of the occupation), and at the same time it is obliged to respect the existing legal system and thus the legal norms and institutions in the occupied territory. At the same time, it is assumed that the occupation will be only temporary, and that the occupying power will maintain the status quo ante in the occupied territory. The role of the occupying power is ultimately an effort to balance between its own security needs and interests, on one hand, and obligations towards the local population on the other. The primary commitments include ensuring the protection and welfare of civilians. These include, in particular, the duty to ensure humane treatment and to satisfy the basic needs of the local population, to respect private property, to ensure the functioning of educational establishments, to ensure the functioning of health services and to enable humanitarian activities, particularly the International Committee of the Red Cross.

As has already been mentioned, the occupation does not lead to the transition of sovereignty and this situation is not characterized by permanency. These are two fundamental features of occupation. These principles stem from a number of international instruments, one of which is the UN Charter or the United Nations General Assembly Declaration on Friendly Relations and Cooperation between States. The aforementioned declaration reads as follows:

- the state territory must not be subject to military occupation as a result of the use of force which is contrary to the provisions of the UN Charter,
- State territory may not be acquired by another State on the grounds of use or threat by force and,
- no acquisition of state territory through use or threat of force may be recognized as legal (Assembly, 2018).

III. MILITARY OCCUPATION IN THE LIGHT OF INTERNATIONAL HUMANITARIAN LAW STANDARDS

Obligations of the occupying party derive from the Hague Conventions and the Fourth Geneva Convention (in particular from Articles 47-78). The Hague Conventions generally refer to the "occupied territories", while the Geneva Convention defines protected persons in Article 4 as those who, at a given moment and in any manner whatsoever, find themselves, in case of a conflict or occupation, in the hands of a Party to the conflict or Occupying Power of which they are not nationals (Ihl-databases.icrc.org, 1949). Article 47 of the Geneva Convention provides that Protected persons who are in occupied territory shall not be deprived, in any case or in any manner whatsoever, of the benefits of the present Convention by any change introduced, as the result of the occupation of a territory, into the institutions or government of the said territory, nor by any agreement concluded between the authorities of the occupied territories and the Occupying Power, nor by any annexion by the latter of the whole or part of the occupied territory (Ihl-databases.icrc.org, 1949). As a result, it must be noted that although the occupying power does not regain sovereignty over the territory, it acquires administrative rights. Under Article 43 of the Hague Convention, the Occupant is required to take all measures to restore and ensure public order and security, within the limits of his powers, and to the fullest extent possible, in compliance with the applicable law in the country. However, the article also contains the phrase "unless absolutely prevented", that is, this codified doctrine provides that the Occupational Interim Administration must
respect the legal order of the Occupied Territory in the extent and manner in which it existed prior to the invasion unless it is absolutely prevented. The Fourth Geneva Convention in Article 64 also uses a similar approach, under which the Occupying Power is not permitted to introduce full-scale changes or to intervene into the legal order or the division of state territory (Ihl-databases.icrc.org, 1949). The reason is to maintain the legal status until the authority of legal, legitimate and sovereign governance over the territory is restored, and this authority will be entitled to make changes. But it can be said that under certain circumstances, the occupying power may suspend or defer the effect of the local legal system. This circumstance is (usually) to ensure the security of its administration over the territory or the protection of its own armed forces. At the same time, however, the occupying power must ensure public order and security for the population of the occupied territory and, to that purpose, ensure effective administrative administration, but distinct from its own legal regime.

Additionally, the obligations of the occupying power are providing legal protection for the civil and political rights of the population in the occupied territory, including procedural safeguards in relation to judicial proceedings. Article 46 of the Hague Convention requires the occupier to respect family honor and rights, the lives of persons, private property, religious conviction and practice. A further clause can be added, namely Article 27 of the Fourth Geneva Convention, according to which Women shall be especially protected against any attack on their honour, in particular against rape, enforced prostitution, or any form of indecent assault. Positive commitments include provision of education (Ihl-databases.icrc.org, 1949, art. 50), food and medical supplies (Ihl-databases.icrc.org, 1949, Art. 55) to the civilian population of the occupied territories, maintenance of medical and hospital facilities (Ihl-databases.icrc.org, 1949, Art. 56), distribution of books and articles for religious needs (Ihl-databases.icrc.org, 1949, Art. 58). The prohibition includes the prohibition of collective punishment (Ihl-databases.icrc.org, 1949, Art. 33), the ban on the use of the economy or natural resources in favor of the occupying power, and the prohibition to deport or to transfer groups of the occupant's domestic population to the occupied territory (Ihl-databases.icrc.org, 1949, Art. 49). The Hague Convention forbids the occupying power to make permanent changes to the occupied territory, except as a result of military needs in the strict sense of the word or if it is done for the benefit of the local population. Population changes due to the arrival of "settlers" are also prohibited under the Hague law.

As the occupation does not come to pass the sovereignty, the occupier cannot demand the promise of temporary loyalty from the population of the occupied territory (Ihl-databases.icrc.org, 1907, Art. 45), and the people cannot be convicted for the "war treason" if they commit acts of hostility against the occupying power. The occupier cannot compel the population of the occupied territories to perform certain types of acts, such as providing information about the armed forces of the other belligerent, or about its means and ways of defense (Ihl-databases.icrc.org, 1907, Art. 44), or forcing "protected persons to serve in their armed or auxiliary forces" or to exert pressure to ensure or "to undertake any work which would involve them in the obligation of taking part in military operations" (Ihl-databases.icrc.org, 1949). In an event that the occupant orders some of the aforementioned actions, the individuals may refuse. On the other hand, the occupying power may amend legal norms and laws to maintain order and ensure its own security, and therefore may also take action against a person who denies it. In the context of Article 68 of the Fourth Geneva Convention, the occupant may, in certain circumstances, also act against protected persons. It is to be noted that "the inhabitants of the occupied territories have no obligation of obedience to the occupant, but the occupying power is allowed to enforce obedience on the basis of orders and changes made in accordance with the provisions of the Hague Convention and the Fourth Geneva Convention" (Bothe, 2012).

IV. MILITARY OCCUPATION AND INTERNATIONAL HUMAN RIGHTS LAW (IHRL)

In 1975, Jean Pictet emphasized that humanitarian law is only valid in the case of armed conflict, while human rights are in principle applicable at a time of peace (Pictet, 1975, p.15). The distinction between war and peace law is thus based on the lex specialis/lex generalis relationship and therefore depends on the existence of an armed conflict. It can be said that the common feature of both is the need to promote respect for human beings and human dignity and to protect against abuse by states.

At present, given the nature of lex generalis of international human rights law, the IHRL is applicable in all circumstances, both in time of peace and in time of war. IHRL can therefore be defined as a set of general and universal legal norms governing vertical legal relations with the state(s), on one hand, and individuals under its (their) jurisdiction, on the other. It is a generally recognized fact that international human rights law is applicable in parallel with international humanitarian law on the situation of armed conflict and occupation. What remains less clear is the relationship between IHRL and IHL in the occupied territory.

The law of armed conflicts, such as the lex specialis, thus contains (or should contain) legal norms which take precedence over certain protective human rights provisions. Thus, if the law of armed conflicts regulates a particular situation regarding the status of civilians otherwise, there is a legal arrangement incompatible with the legal regime contained in the IHRL, then this conflict of legal rules should generally be resolved in favor of the special arrangement established by the law of armed conflicts (or IHL).

Another (traditional) difference between IHL and IHRL is the human application scope. The main purpose of the IHL is to protect persons who are not, or are no longer, directly involved in combat actions (non-combatants and excluded from combat operations). IHL primarily protects the civilian population, and at the same time combats hors de combat — for example the injured, sick, dead-runners or prisoners of war. IHRL applies to all persons within the jurisdiction of the State. Unlike the IHL, IHRL does not distinguish individuals from combatants and
civilians and does not provide protection for only a certain category of "protected persons".

On the other hand, it should be noted that the situation of military occupation is different from the situation of armed conflict. The distinction is that the occupier controls the occupied territory, there are no major military operations in the occupied zone, a certain minimum extent of order and security is reconstituted, and civil life is also restored to some extent. Occupational law, by its very nature, "resembles" the law of peace, even though it forms part of the law of armed conflicts. As a result, military occupation is often a "between time" between war and peace between the occupier and the occupied. It can be said that the military occupation is governed by a dual legal regime based on the double nature of the legal norms that govern it (both war and peace standards). This stems from the fact that the right of occupation regulates two types of relations. In the first place (because it is a public international law), it is a state-state relationship, that is, an occupying power and an occupied state, a horizontal interstate relationship governed by the rules of the law of armed conflicts. The second relationship is the relationship between the occupying power and the civilian population of the occupied state, which is a vertical (essentially) national relationship, characterized by the legal rules of the peace law.

As the sovereignty over the occupied territory does not go beyond the occupying power, the application of the human-law obligations by the occupier requires acceptance of the claim that the human-law treaties have an extraterritorial effect (Chinkin, 2009). However, this effect is not explicitly defined in any UN-registered human rights treaty. On one hand, in certain situations, it is possible to confirm the extra-territoriality of human-law obligations, on the other hand, in some circumstances, extra-territorial application is unclear and raises (at least) various expert and scientific debates. But it should be noted that the occupying power in the occupied territory must respect international human rights law. This statement was confirmed by the decisions of the relevant authorities, including the International Court of Justice. The International Court of Justice (ICJ), in its advisory opinion on the case of the Law of Nuclear Weapons, stated as follows: the protection of the International Covenant on Civil and Political Rights does not end in times of war, with the exception of interventions in the context of Article 4 of the Covenant, which makes it possible to derogate from certain provisions in a state of emergency in the State. Respect for the right to life, however, does not fall within the scope of derogating provisions. In principle, the right is not arbitrarily deprived of life also applies to warfare.

This wording was also used in the further advisory opinion of the Legality of the Security Wall, in which the ICJ defined three different positions (groups of affairs). According to this version, some issues fall exclusively within the framework of international humanitarian law, others in international human rights law, and there are also situations that can be managed by both legal branches. The ICJ did not, however, define how it should be made to determine the group to which the situation is to be classified.

European case law has, in several judgments, addressed the question of the extra-territorial applicability of fundamental human rights. For example the European Court of Human Rights (ECHR) uses the term "state agency authority and control" and, in the case of Al-Skeini vs. The UK (Case Of Al-Skeini And Others V. The United Kingdom, [2011]) explains this as follows: It is clear that at any time the State, through its agents, exercises control and authority over individuals and therefore the jurisdiction, then the State is required, in accordance with Article 1 (The European Convention of Human Rights), to ensure the applicability of individual rights and freedoms in the context of Title I (Case Of Al-Skeini And Others V. The United Kingdom, [2011], p.137) that are relevant to the situation of a specific individual.

The European Court of Human Rights has also introduced a second concept, namely "effective control over an area", in which it refers to the situation where "due to a legal or illegal military action - the State Party performs effective control of areas outside its national territory" (Case Of Al-Skeini And Others V. The United Kingdom, [2011], p.138). The ECHR also defined a distinction between the two concepts in that the "State Agent Authority" combined with the commitments only in relation to rights that are relevant to the situation of a specific individual while the second term: the controlling State has responsibility under Article 1 for securing, within the areas under its control, the absolute scope of the material rights provided for in the Convention and the Protocols it has ratified - the controlling State will be responsible for any violation of these rights (Case Of Al-Skeini And Others V. The United Kingdom, [2011] and Case of Cyprus v. Turkey, [2001]).

V. Conclusion

International humanitarian law and international human rights law are mutually complementary sub-sections of international law that have (in principle) the same objective. IHL and IHRL protect the lives, health and dignity of individuals, albeit from different perspectives. Both components, e.g. include a ban on torture or cruel treatment, a ban on discrimination, or provisions for the protection of women and children. At the same time, however, it must be noted that there are also significant differences between them (origin, scope, institutions implementing them, etc.). In the context of military occupation, an essential distinctive feature is their extra-territorial reach. The fact that IHL is applied extraterritorially is not a controversial issue, unlike IHRL’s extraterritorial application, considering that - its purpose is to regulate the behavior of one or more states involved in an armed conflict in the territory of another state. The understanding that IHRL is applied extraterritorial is based, in particular, on the decisions of regional and international courts. Anyway, the fact that IHRL can be applicable during military occupation is not a controversial conclusion. The controversy remains within IHRL’s applicability in an extraterritorial way and in terms of the competing applicability of IHL and IHRL. In the context of the relationship between occupying law and IHRL, more questions remain than responses, as it is the penetration of two
different legal regimes, both of which are needed to regulate various aspects of military occupation.

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Local Taxes and Fees in the Slovak Republic in the Context of the European Charter of Local Self-Government

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Abstract—The European Charter for Local Self-Government is one of the most important international documents concerning the status and functioning of local self-government. This document was opened for signature as a convention by the member states of the Council of Europe on the 15th of October 1985. The Charter allows some freedom to the member states of the Council of Europe in the extent to which they commit themselves to fulfill their obligations. The Slovak Republic is bound by all provisions of the Charter. The aim of the paper is to highlight the commitment, application and compliance with the European Charter of Local Self-Government by the Slovak Republic, in comparison to other selected member states, in terms of charging and administration of the local taxes and local fees.

Index Terms—The European Charter for Local-Self Government, local taxes, local fees.

I. INTRODUCTION

The European Charter of Local Self-Government (hereinafter referred to as "the Charter") is one of the most important international documents concerning the status and functioning of local self-government. The Charter contains basic principles and rules which guarantee the political, administrative and financial independence of local authorities. It is clear from the Preamble of the Charter that local authorities are considered to be one of the cornerstones of any democratic system, since the existence of local authorities with real powers can ensure the performance of a government that is both efficient and close to the citizen. Such administration is supposed to involve local authorities, equipped with democratically constituted decision-making powers, with a high level of autonomy in terms of their competencies, ways and means of applying these competences and the resources needed to fulfill them.

II. EUROPEAN CHARTER OF LOCAL SELF-GOVERNMENT AND ITS ADOPTION BY THE SLOVAK REPUBLIC

The European Charter of Local Self-Government was drawn up within the Council of Europe by a committee of governmental experts under the authority of the Steering Committee for Regional and Municipal Matters on the basis of a draft proposed by the Standing Conference of Local and Regional Authorities of Europe (Rm.coe.int, 2017). This international document was opened for signature as a convention by the Council of Europe member states on the 15th October 1985. For the member states of the Council of Europe, the Charter has allowed some freedom in the extent to which it commits itself to fulfilling its obligations. The Charter of the Council of Europe could have been signed by the Council of Europe member states with or without reservations, and the rules for its ratification, acceptance or approval and subsequent binding are contained directly in the Charter. In the literature one can find opinions that states were given a certain latitude in the range to which they signed up to the Charter's obligations and also because of the fact that many of the terms of the Charter were deliberately cast in a language which was both general and rather vague. The Charter cannot be considered a mere declaration of intent, respectively no mere symbol of the ratifying states' democratic aspirations but the Charter was intended to be a serious guarantee of the autonomy rights which it proclaimed for local authorities (Himsworth, 2011, p.5). I can only agree with the aforementioned opinion. The obligations contained in the Charter should be considered binding for the ratifying states, but their enforceability is questionable (Himsworth, 2011, pp.5-8).

At present, the Charter has been ratified, respectively by all 47 member states of the Council of Europe (Treaty Office,
Some member states are bound by the Charter in its entirety and some are bound by its parts (Treaty Office, 2017). The Slovak Republic has acceded to the Charter gradually (republiky, 2017).

The Slovak Republic adopted the Charter with reservations in 1999. In 2002 it agreed with the ratification of a further commitment, and in 2007 the remaining commitments of the Charter's provisions were made. By signing the Charter, the highest state institutions in the Slovak Republic demonstrated their political will to regulate their relations to territorial self-government by the principles contained in the Charter. The Slovak Republic declared at international level its attitude to territorial self-government, its importance and its place in society. The gradual accession to the Charter was also due to the fact that in order to adopt all the articles and obligations of the Charter it was necessary to take actions concerning the decentralization of some competencies from the state administration to territorial self-government.

In the Slovak Republic, which was established on the 1st of January 1993, the reform of local self-government started, in principle, in 2000. Constitutional changes were the basis for the decentralization of public administration in 2001. As of 2007 the Slovak Republic is bound by all the provisions of the Charter.

In terms of local taxes and fees especially important is Article 9 of the Charter “Financial resources of local authorities” which stipulates that:

- Local authorities shall be entitled, within national economic policy, to adequate financial resources of their own, of which they may dispose freely within the framework of their powers.
- Local authorities financial resources shall be commensurate with the responsibilities provided for by the constitution and the law.
- Part at least of the financial resources of local authorities shall derive from local taxes and charges of which, within the limits of statute, they have the power to determine the rate.
- The financial systems on which resources available to local authorities are based shall be of a sufficiently diversified and buoyant nature to enable them to keep pace as far as practically possible with the real evolution of the cost of carrying out their tasks.
- The protection of financially weaker local authorities calls for the institution of financial equalisation procedures or equivalent measures which are designed to correct the effects of the unequal distribution of potential sources of finance and of the financial burden they must support. Such procedures or measures shall not diminish the discretion local authorities may exercise within their own sphere of responsibility.
- Local authorities shall be consulted, in an appropriate manner, on the way in which distributed resources are to be allocated to them.
- As far as possible, grants to local authorities shall not be earmarked for the financing of specifics projects. The provision of grants shall not remove the basic freedom of local authorities exercise policy discretion within their own jurisdiction.
- For the purpose of borrowing for capital investment, local authorities shall have access to the national capital market within the limits of the law.

At first glance it is obvious that in terms of local taxes and fees, the most important paragraph of the cited fragments is the third one which expressly provides for the possibility for local authorities to impose local taxes and fees.

III. THE THEORETICAL BASIS OF LOCAL TAXES AND LOCAL FEES LEGISLATION IN THE SLOVAK REPUBLIC

The Slovak Republic has been bound by the third paragraph since 2000. However, the establishment of local taxes and fees has a long history in the country. The classification of taxes and fees to the state and local was established by Constitutional Act no. 460/1992 Coll. The Constitution of the Slovak Republic (hereinafter referred to as "the Constitution of the Slovak Republic"). Previous Constitutional Act no. 100/1960 Coll. The Constitution of the Czechoslovak Socialist Republic did not divide taxes on local and state taxes, but it stated that the statute would establish which taxes and fees are the income of the municipality. The Constitution of the Slovak Republic, apart from tax classification at local and state level, also declares that taxes can be imposed by the statute or on the basis of the statute. According to theoreticians of financial and constitutional law, and also in the opinion of the Constitutional Court of the Slovak Republic (Finding of the Constitutional Court no. Pl. ÚS 5/2012-87), the word connection "on the basis of the statute" should be interpreted by the fact that the Constitution of the Slovak Republic gives the chance to the territorial self-government to impose local taxes on its territory by other normative acts - in particular a generally binding legal regulations. The Constitution of the Slovak Republic has created a space for the imposition of a certain legal obligation and thus also a tax or fee obligation, not only "by the statute", thus a normative legal act that can only be approved by the National Council of the Slovak Republic as the only legislative body, but also by the normative legislation of the bodies of executive power, as well as municipal authorities, respectively the higher territorial units, which dispose of the normative power on the basis of Article 68 and Article 71, paragraph 2 of the Constitution of the Slovak Republic.

Local taxes during the first ten years of the existence of the Slovak Republic, had not been regulated by substantive law and the local self-government did not even impose them. Therefore, one could talk about local taxes only on the theoretical, formal-legal level. Taxes imposed directly by local self-government (municipalities and higher territorial units) were introduced into the legal order of the Slovak Republic firstly by Act No. 582/2004 Coll. on Local Taxes and Local Fee for Municipal Waste and Minor Construction Waste ('the Local Tax Act'). The municipality and higher territorial unit could introduce local tax according to this Act for the first time with effect from the 1st of January 2005 (§103 paragraph 1 Act No. 582/2004 Coll. on Local Taxes and Local Fee for Municipal Waste and Minor
Construction Waste, ‘the Local Tax Act’).

Until 2005 there had only been local fees in the Slovak Republic. Local fees were levied in accordance with the Act no. 544/1990 Coll. on local fees, as amended (hereinafter referred to as the "Local Fee Act"). These fees were largely replaced by local taxes with effect as of 2005. Under the Local Fee Act (§ 1 paragraph 1 Act no. 544/1990 Coll. on local fees), the municipality could levy the following local fees:

- a fee on the use of public areas,
- a fee on the use of a flat or a part of the apartment for purposes other than housing,
- an accommodation capacity fee,
- a residence fee,
- a dog fee,
- a fee on the entry and staying of motor vehicles in historical parts of towns,
- a fee on fun gaming machines,
- a fee on vending machines,
- a nuclear facility fee.

The Local Tax Act introduced the following taxes which can be levied by a municipality:

- a real estate tax (Former state property tax imposed by the Act on Property Tax: Act no. 317/1992 Coll. as amended - this Act was repealed by the Local Tax Act - was replaced by local real estate tax),
- a dog tax,
- a tax on the use of public areas,
- an accommodation tax,
- a tax on vending machines,
- a tax on non-winning gaming machines,
- a tax on the entry and staying of motor vehicles in historical parts of towns,
- a nuclear facility tax and the motor vehicle tax (The motor vehicles tax replaced the former state road tax imposed by Act no. 87/1994 Coll. on the road tax as amended - this law was repealed by the Local Tax Act), which can be levied by a higher territorial unit (§ 2 paragraph 1 and 3 Act No. 582/2004 Coll. on Local Taxes and Local Fee for Municipal Waste and Minor Construction Waste).

It implies that a fee on the use of a flat or a part of an apartment for purposes other than housing, an accommodation capacity fee, a residence fee, a fee on fun gaming machines have not been replaced by taxes, however, it can be stated that a residence fee was in principle replaced by an accommodation tax and that a fee on fun gaming machines was, in principle, replaced by a tax on non-winning machines. Fees on the use of an apartment or a part of an apartment for purposes other than housing and the accommodation capacity fee were not transformed to taxes.

The substitution of local fees by local taxes was significant in terms of theoretical definition of fees and taxes. The fee in the Slovak financial law is considered to be a monetary payment (monetary fulfillment) imposed by the statute or on the basis of the statute, the fee is being charged for a certain activity of state and other public bodies, executed in the interest of the taxpayer, at predetermined terms and amounts (Babčák, 2015, p. 24). The fee has, in principle, a remunerated character, because after the payment of the fee, public administration will usually perform the requested action, grant a certain entitlement and allow the taxpayer to perform a certain activity.

In the theory of the Slovak financial law tax is a monetary payment (non-repayable) which is imposed by statute or on the basis of the statute in order to finance state or other public needs, usually at a predetermined amount and on the due date (Babčák, 2015). In case of local fees which have been replaced by local taxes, the municipality had not acted for the taxpayer, and therefore the replacement of the above mentioned local fees by local taxes can only be considered as a logical decision, especially in terms of theory of financial law. This theoretical definition of the mandatory payments was also confirmed by the Constitutional Court of the Slovak Republic, which states that ‘taxes and fees having the character of a public duty being paid to the state (tax and fee duty) are a constitutionally authorized restriction of the right to own property’.

The differentiation of taxes and fees has a long-standing tradition in the Slovak law and it is based on currently valid Article 59 of the Constitution. In both cases, the revenue of the state budget is provided through these obligations, which are a prerequisite for the state to be able to perform its tasks in an efficient way. The fundamental conceptual difference between them lies in the fact that while the tax is defined as the collection of funds to secure various types of public goods without equivalent compensation, fees are understood as monetary payments which constitute a certain equivalent of the activity of the state body or other public body. However, this distinction does not change the fact that, in principle, the same constitutional requirements apply in relation to the provision of taxes, fees, levies or other similar obligations (PL US 109/2011, paragraph 38).

The above mentioned changes in local taxes and fees were implemented in the Slovak Republic as a part of the public administration reform that took place in Slovakia in the years 2001-2005 (Some theoreticians say that public administration reform is not over and is still running). The changes in the local taxes and fees legislation also occurred due to the so-called “reform” (I think it was not a tax reform in the true sense of the word, as there were no changes in the political and economic orientation of the Slovak Republic, but only partial changes in the tax acts, respectively in the tax system; (Kubincová, 2009, p.52). However, some theoreticians of financial law consider these changes as a tax reform. (Buňáková, 2007, p. 252)) of the tax system, which took place between the years 2002 and 2005. According to the program statement of the Government of the Slovak Republic from the 4th of November 2002, the Economic Policy section did set targets for the area of taxation, such as strengthening tax revenues of municipalities and own tax receipts of the higher territorial units and assessment of the system of incentive tax instruments for housing construction. At the same time, the principles of taxation were set, namely: equity, proportionality, neutrality, exclusion of tax duplication, simplicity and unambiguity and effectiveness. The very principle of avoiding duplication of taxation was expressed by the fact that no tax was levied on the use of a flat or a part of the apartment for purposes
other than housing nor on an accommodation capacity, since in both cases the taxpayer is required to pay the immovable property tax.

For the completeness of the changes in the Slovak local tax regime, it should be noted that at present there is no local tax in Slovakia that would be imposed by the higher territorial unit, in regard of the Act. No. 361/2014 Coll. on motor vehicle tax, with effect from the 1st of January 2015, the motor vehicle tax became (again) a state tax.

IV. THE COMPETENCE TO IMPOSE LOCAL TAXES AND LOCAL FEES IN THE SLOVAK REPUBLIC IN THE CONTEXT OF THE EUROPEAN CHARTER OF LOCAL SELF-GOVERNMENT

Article 9, paragraph 3 of the Charter states that local authorities should have the right to charge the local taxes and fees and, at the same time, within the limits of statute, they should have the power to determine their rate.

On the basis of the above mentioned, it is clear that in the Slovak Republic, local authorities (currently only municipalities) have the right (in case of a local fee for municipal waste there is the municipal duty to impose it, since this fee is obligatory) to impose local taxes and fees. In terms of determination of taxes and fees rates, according to the Local Tax Act and Local Fee on Development Act, the rate is in principle constituted by the municipality, in a generally binding regulation. In case of the fees and some taxes (e.g. an apartment tax), the determination of the rate is within the limits of the statute. For other taxes (such as the tax on a dog, the tax on the entry and stay of a vehicle in the historic part of the city, the tax on non-winning gaming machines) the tax rate is determined by municipality without limitation. However, the "freedom" of the municipality to determine the tax rate is not absolute even in these cases. The Constitutional Court of the Slovak Republic concerning determination of the tax rate when depositing the local taxes stated that in the context of the constitutional assessment of the taxes (and the fees and other similar public dues), first of all, the Constitutional Court accepts that the sphere of taxes (or fees) belongs into the sphere of "political issues", therefore, a higher degree of autonomy of the legislator or another public authority, which is empowered by law to impose taxes or fees, must be respected. This fact must be objectively reflected in the intensity (scope), subject matter and methodology of the constitutional assessment, which should include a review of (a) respect for the principle of legality, whether the examined tax was imposed by the statute (Art. 59 of the Constitution), or (b) whether the taxation pursues a legitimate aim and has a rational basis; (c) whether the tax does not mean an apparently excessive burden for taxpayers (Article 59 of the Constitution), whether it is not extremely disproportionate in terms of the relationship between the public interest and the legitimate individual interests of taxpayers (groups of taxpayers); (d) whether the imposition of the tax (including its essential parts) is not a manifestation of the violation of the constitutional principle of equality in the distinction between individual groups of taxpayers (non-accessory equality), respectively an infringement in terms of an inappropriate interference to the fundamental right or freedom, with particular regard to the protection of property (Accessory Equality).

The municipality's entitlement to determine the tax rate, and hence its amount, does not apply to all local taxes in the Slovak Republic. In Slovak local tax legislation, there is one exception to the possibility of determining the amount of tax through the determination of the tax rate, in the case of the nuclear facility tax. The tax rate in this case is determined directly by the Local Tax Act. In terms of the above mentioned, it is questionable whether the local tax legislation on the nuclear facility from the point of view of the possibility and the impossibility of the municipality to determine this tax rate is in accord with paragraphs 3 Art. 9 of the Charter. However, the nuclear facility tax is imposed only in a very small number of municipalities (considering the number of nuclear power plants in the territory of the Slovak Republic), and I therefore believe that this "inconsistency" of the Slovak legislation on local taxes with paragraph 3 Art. 9 of the Charter is negligible.

V. PROBLEMATIC AREAS WHEN APPLYING THE PROVISIONS OF THE EUROPEAN CHARTER OF LOCAL SELF-GOVERNMENT CONCERNING THE IMPOSITION OF LOCAL TAXES AND FEES

When it comes to the application of the Slovak local tax legislation, I consider it problematic to comply with Article 9, paragraph 2 of the Charter. According to this paragraph: Local authorities financial resources shall be commensurate with the responsibilities provided for by the constitution and the law. In accordance to the Act of the Slovak National Council No. 369/1990 Coll. on Municipal Administration, as amended, the municipality within the administration of self-government determines the local taxes and local fees and administers them (§ 4 paragraph 3 písm. c) the Act of the Slovak National Council No. 369/1990 Coll. on Municipal Administration). The fact that the municipality is the administrator of local taxes and fees also derives from the Local Taxes Act, as well as from Act no. 563/2009 Coll. on Tax Administration (Tax Procedure Code) (§ 4 paragraph 1 Tax Procedure Code) and on amendments and supplements to certain laws. A tax according to the Tax Procedure Code means also a local fee for municipal waste and small construction waste and a local development fee (Kubincová, 2015, p. 21). I consider the administration of local taxes and fees as a professional and specialized activity. Especially because of the wide scale of the substantive and procedural law regulation of this area, which has been a subject of frequent changes. To ensure that local tax and fee management is effective and practiced in accordance with generally binding legislation, it should be provided by people who have sufficient knowledge and education in this area. In the Slovak Republic, however, local tax administrators are all municipalities, regardless of their size, for example, small municipalities generally do not have sufficient funds to employ qualified people or to educate them. For this reason, a lot of mistakes often occur in the decision-making process as well as in other municipal activities with respect to local taxes and fees. In my opinion especially in small municipalities the lack of
funds for employment of professionals and their further education, contradicts other provisions of the Charter. Based on Article 9, paragraph 5 of the Charter the protection of financially weaker local authorities calls for the institution of financial equalisation procedures or equivalent measures which are designed to correct the effects of the unequal distribution of potential sources of finance and of the financial burden they must support. Such procedures or measures shall not diminish the discretion local authorities may exercise within their own sphere of responsibility. Another provision of the Charter the application of which may be disturbed due to the lack of municipal funds is Article 6, paragraph 2 of the Charter, according to which the conditions of service of local government employees shall be such as to permit recruitment of high-quality staff on the basis of merit and competence; to this end adequate training opportunities, remuneration and career prospects shall be provided.

VI. ADOPTION OF THE EUROPEAN CHARTER OF LOCAL SELF-GOVERNMENT IN COMPARISON WITH SELECTED COUNTRIES

In this context, it is also possible to point out other member states of the Council of Europe that adopted the Charter (usually before the Slovak Republic) but with certain reservations. For example, the Kingdom of the Netherlands that in the Declaration contained the instrument of acceptance deposited on 20 March 1991, declares, in accordance with Article 12, paragraph 2, of the Charter, that it shall not consider itself bound by the provisions of Article 7, paragraph 2, Article 8, paragraph 2, Article 9, paragraph 5, and Article 11 of the Charter. Moreover, in the Declaration contained in a letter from the Permanent Representative, dated 20 March 1991, handed over to the Secretary General at the time of deposit of the instrument of acceptance on the same day, one may read that with regard to Article 6, paragraph 2, of the Charter, the Government of the Kingdom of the Netherlands takes the view that, in the framework of the Charter, only Article 9 of the Charter has any bearing on the financial resources of local authorities. This means that local authorities may not take any financial claims on central government based on the provisions of Article 6, paragraph 2, of the Charter. In the opinion of the Government of the Kingdom of the Netherlands, Dutch legislation is in accord with both the wording and the purport of Article 6, paragraph 2 of the Charter (Treaty Office, 2017).

It is also worth mentioning the application, commitment and compliance of the Charter by the Czech Republic, which had had a common development with the Slovak Republic until 1993. In the Czech Republic, the Ministry of Foreign Affairs announced that the Charter was approved by the Parliament of the Czech Republic and it was published in the Collection of Laws under number 181/1999. The President ratified it. The Ratification Sheet of the Czech Republic was deposited with the Secretary General of the Council of Europe on the 7th of May 1999. When the Charter was ratified, a notice was given that the Czech Republic in the meaning of Article 12, paragraph 1, of the Charter considers itself bound by twenty-four paragraphs of Part I of the Charter, of which thirteen paragraphs are named in Article 12, paragraph 1. The Czech Republic does not consider itself bound by the provisions: Article 4, paragraph 5; Article 6, paragraph 2; Article 7, paragraph 2; Article 9, paragraphs 3, 5 and 6. For the Czech Republic, the Charter came into force in accordance with par. 3 Art. 15 on the 1st of September 1999.

In terms of the entry into force of the Charter in the Slovak Republic and the Czech Republic, it can be stated that in the Czech Republic the Charter came into force sooner, but the Czech Republic is not bound to this day by Article 9 paragraph 3 of the Charter, which is, regarding the local taxes, fees and so-called the economic autonomy of local authorities, considered to be one of the most important articles. In 1999, in terms of the Czech Republic being “non-bound” by Article 9 paragraph 3 of the Charter – it was stated that this article could not be fully implemented because the Local Tax Act has not been submitted to the Parliament for approval yet (Widemannová, 2018). The article from 2016 pointed out that the government’s bill of the “Local Tax Act”, based on the fact that the role of local taxes should not be negligible, but local taxes should create sufficient potential of local taxes for public services and expand the capabilities of unified services to effective regulating local development, were returned, respectively rejected by the Chamber of Deputies. The author of the article stated that an example of further development in this area could be Slovakia (Radvan, 2016).

Like the Czech Republic also the Republic of San Marino has not acceded to the Article 9, paragraph 3 of the Charter. A declaration contained in a Note Verbale from the Ministry of Foreign Affairs of the Republic of San Marino deposited with the instrument of ratification on 29 October 2013 states that the Republic of San Marino declares itself bound by the following Articles: Article 2; Article 3: paragraphs 1 and 2; Article 4: paragraphs 1, 2, 3, 4, 5 and 6; Article 5; Article 6: paragraphs 1 and 2; Article 7: paragraphs 1, 2 and 3; Article 8: paragraphs 1, 2 and 3; Article 9: paragraphs 1, 2, 4, 5, 6 and 7; Article 10: paragraphs 1, 2 and 3; and Article 11. An interpretative declaration contained in a Note Verbale from the Ministry of Foreign Affairs of the Republic of San Marino states that The Republic of San Marino maintains that Article 9 of the Charter must be interpreted as an article establishing a general principle of financial autonomy, according to which local authorities are entitled to freely dispose, in the framework of the national economic policy, of the resources allocated to them for the execution of their powers (Treaty Office, 2017).

VII. CONCLUSION

In comparison with the above mentioned countries, the Slovak Republic acceded to the Charter without reservations. My opinion is that Article 9, paragraph 3 of the Charter, that is most important in terms of local taxes and fees, has been in principle, regarding municipalities (In terms of higher territorial units, self-governing regions, which are also self-governing units - the implementation of Article 9 paragraph 3 of the Charters does not currently exist, since the only local tax which was their income (motor vehicle tax) is currently a state tax),
fulfilling (Except for the small exception mentioned above (the nuclear facility tax), which, however, can be considered negligible,) by the Slovak Republic. Existence and method of imposing local taxes and fees in the Slovak Republic results not only from statutes and subordinate legal norms, but the imposition of local taxes is also declared by the Constitution of the Slovak Republic. I believe that the legal regulation of local taxes and fees in the Slovak Republic can be described as fairly good and progressive. The application may be more problematic because the financial capacity of some municipalities does not allow the employment of qualified persons to administer local taxes and fees.

The efforts to improve the financial possibilities of municipalities in the Slovak Republic are still ongoing. However, these efforts are usually projected to the increase of public payments, such as taxes and fees, or to the creation of the new cash payments (for example, the introduction of the above-mentioned local development fee). I think that these solutions of the financial situation of the municipalities are not the best. The burden of population with taxes and fees is already significant in the Slovak Republic. In addition, these solutions help to improve mainly the financial situation of the larger municipalities, and the situation of the small municipalities in less-developed regions is not really improving. On the other hand, the scope of tax administration in small municipalities is considerably smaller. I think that trying to solve the bad situation in the matter of administration of the local taxes and fees, within small municipalities, thorough increasing of the taxes and fees and thereby increasing of the budget of the municipality will be inefficient. This budget will not be sufficient for the employment of qualified persons to carry out tax administration and provide for their education. I believe that effective administration of local taxes and fees can also be done in a more appropriate way, for example by combining the administration of local taxes and fees within the smallest municipalities or by providing some of the tax administration activities by state authorities (although this may raise a question whether it is not a disproportionate interference of the state power to the execution of self-government), respectively, at least by providing better and more detailed advice to municipalities in matters of tax administration. According to §4 paragraph 3 of the Act No. 333/2011 Coll. on governmental agencies for taxes, fees, and customs, as amended, the Financial Directorate of the SR informs the municipalities about any issues regarding the taxes and local duties administered by them, the issues of tax administration, and a special regulation, and informs the regions about the issues regarding the taxes that may be imposed according to a special regulation (Act No. 523/2004 Coll. on Budget Rules of the Public Service and of Change and Amendment of Some Acts). However, it is questionable how and to what extent the Financial Directorate informs the municipality in matters of local tax administration and fees. It can be pointed out that in practice there are also situations where some small municipalities are not aware that the Financial Directorate is a body of appeal-level, and therefore the municipalities hear an appeal (which is inappropriate, except in the case of self-regulation) or that it does not hear an appeal at all and the tax is rather not required.

All things considered, I believe that the Slovak Republic, in view of its previous development, application and compliance of the Charter in the area of local taxes and fees provisions has done quite well. However, the future development of the financial autonomy of local self-government is debatable. The recent transformation of the motor vehicles tax from the local tax to the state tax, that meant that nowadays higher territorial units as self-government units do not have income from local taxes, evokes that in the future there can be not only the approximation, but also the deviation from a strict compliance of the provisions of the Charter in the area of local taxes and fees.

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Act No. 523/2004 Coll. on Budget Rules of the Public Service and of Change and Amendment of Some Acts.
Principles of Mediation as the Basis of this Process

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Abstract—Mediation is an alternative way to resolve a dispute, and very effective way for that matter. Mediation is the process of resolving a conflict between parties, a process which has its own principles and certain rules. The principles of mediation constitute an integral part of this process and its basis.

Index Terms—mediation, principles, voluntariness, confidentiality, equality of the parties, neutrality, independency, impartiality, mediator, law.

I. INTRODUCTION

Mediation, as well as any other institution is governed by its own principles. Principles of mediation should be considered as fundamental rules and its essential basics that regulate the interaction of the mediator with the parties, the parties between themselves, as well as with third parties. In countries which have adopted and implemented the law on mediation, these principles are embodied in legislation. In addition, the principles are also enshrined in international regulations.

Specialists in the field of mediation, law and conflictology distinguish various principles. However, there is a list of the most important and the most widely applicable principles in mediation. These principles are recorded not only in scientific sources, but also in legal acts.

The list includes:
• The principle of voluntariness;
• The principle of confidentiality;
• The principle of independency, neutrality and impartiality of the mediator;
• The principle of equality of the parties and cooperation between the parties.

Apart from the most commonly applicable principles, one can also distinguish the following:
• The principle of legality;
• The principle of the quick mediation process;
• The principle of the mediator’s competence.

In mediation, the key person is the mediator, upon whom the success of the negotiations depends to the largest extent. The mediator must consistently solve a number of problems. In the beginning of negotiation process, the first task of the mediator is to check and apply the principles mentioned above (Allakhverdova, 2010).

II. THE PRINCIPLE OF VOLUNTARINESS

In the author’s view, one of the basic principles of mediation is the principle of voluntariness. Voluntariness refers both to the parties and to the mediator. The manifestation of this principle is that each party, as well as the mediator, enters the process of mediation on an absolutely voluntary basis. They can also voluntarily leave the mediation. In this case, the parties may, but are not obliged to, indicate the reasons for refusing to continue the mediation. As for the mediator, in most cases, the mediator must explain to the parties the reason for the termination of the mediation on his/her initiative.

Unlike litigation, the entry of all disputing parties into the mediation process is voluntary and the mediator is elected on a free basis (in this respect, mediation is similar to arbitration court). Nobody can make the parties participate in mediation, if they do not want it for any reason. This principle is manifested in the fact that all decisions are taken only by mutual agreement of the parties and that each party can refuse mediation at any time and terminate the negotiations (Allakhverdova, 2010).

Voluntariness presupposes the absence of any coercion from outside, both when deciding to participate in mediation and regarding the decision-making process of the parties in relation to the dispute in question, as well as in the conclusion of a mediatory agreement between the parties after the mediation process is over.

It is also important to note the manifestation of the principle of voluntariness in the implementation of the mediation agreement between the parties. It means that the parties themselves decide whether to fulfil the terms and conditions of the mediatory agreement or not. Thus, one can say that the mediation agreement does not have the title of mandatory
implementation and it is not possible to coerce the other party to its execution.

III. THE PRINCIPLE OF CONFIDENTIALITY

One of the important qualities of conciliation procedures is confidentiality. Many disputing parties feel more protected when they resort to extrajudicial dispute resolution, rather than to public courts (Pankratov and Pozinksaya, 2008, p. 132). Undoubtedly, this principle is important for mediation, thanks to which mediation has a significant advantage compared to other ways of dispute resolution.

The principle of confidentiality is manifested primarily in the fact that the information that has been obtained and became known in the mediation process remains only within this process and cannot be used by either the parties or the mediator for other purposes, with the exception of certain cases established by law. In a broad sense, confidentiality means the rule by virtue of which the fact of the mediation procedure, as well as information, including oral information, and documents used in the mediation process are not subject to disclosure, unless otherwise specified by agreement of the parties (Sukhova, 2013, p.156).

Any confidential information received by the mediator from one of the parties will not be disclosed to the other party without the permission of the former party, except where required by law (Sukhova, 2013). This principle is embodied both in the European Code of Conduct for Mediators and Directive No. 2008/52/EC of the European Parliament and the Council of Europe on certain aspects of mediation in civil and commercial matters, as well as in Articles 8 and 9 of the UNCITRAL Model Law. In some cases, the parties may additionally conclude an agreement on non-disclosure of information in the mediation process on the mediator’s proposal.

The European Code of Conduct for Mediators defines the principle of confidentiality as follows: the mediator shall keep confidential all information, arising out of or in connection with the mediation, including the fact that the mediation is to take place or has taken place, unless compelled by law or public policy grounds. Any information disclosed in confidence to mediators by one of the parties shall not be disclosed to the other parties without permission or unless compelled by law (The European Code of Conduct for Mediators has been developed by a group of practicing mediators with the assistance of the European Commission and was adopted at a conference in Brussels on July 2, 2004).

Directive No. 2008/52/EC of the European Parliament and the Council of Europe on certain aspects of mediation in civil and commercial matters prescribes the following in relation to confidentiality: Given that mediation is intended to take place in a manner which respects confidentiality, Member States shall ensure that, unless the parties agree otherwise, neither mediators nor those involved in the administration of the mediation process shall be compelled to give evidence in civil and commercial judicial proceedings or arbitration regarding information arising out of or in connection with a mediation process, except:

a. where this is necessary for overriding considerations of public policy of the Member State concerned, in particular when required to ensure the protection of the best interests of children or to prevent harm to the physical or psychological integrity of a person; or
b. where disclosure of the content of the agreement resulting from mediation is necessary in order to implement or enforce that agreement (Direct of the European Parliament and the Council of Europe on certain aspects of mediation in civil and commercial matters).

IV. PRINCIPLE OF INDEPENDENCY, NEUTRALITY AND IMPARTIALITY OF THE MEDIATOR

This principle refers directly to the mediator himself/herself. Depending on whether the mediation is embodied at the legislative level or not, the concept of a mediator may slightly differ. If mediation is specified in the legislation of a country, the mediator is an individual who complies with the requirements of the law, participates in the mediation process and contributes to the dispute resolution between the parties.

If there is no law on mediation (for example in Ukraine), then the mediator is an individual who participates in the mediation process and contributes to the dispute resolution between the parties. In this case, no prescriptive requirements may be imposed on the mediator, e.g. age, education, work experience, etc.

In the author’s view, if there is no law on mediation in a particular country, it negatively affects not only the conduct of the mediation process, but also its development, since the absence of requirements or prescriptions for the mediator may ultimately discredit the institution of mediation. In other words, if in this case mediation can be conducted by anyone, without a higher education diploma, without a certificate of completion of courses on mediation, without even reaching a certain age, for example at least 25 years, then it will not develop in the form in which it represents an established institution throughout the world.

The independence of the mediator is manifested primarily in the fact that during the mediation procedure, the mediator is entirely independent of the parties, or of third parties, or from any bodies.

The mediator does not perform the functions of a judge or an arbitrator, his/her task is to organise a dialogue between the conflicting parties in such a way that they cease to see each other as rivals and become partners working together on a common task – searching for ways of mutually beneficial conflict resolution (Principles of Mediation, 2013).

The impartiality of the mediator is also one of the most important guarantees for a fair, objective, constructive, comprehensive, and therefore, most effective dispute resolution procedure. The European Code of Conduct for Mediators states that the mediator must at all times act with impartiality towards the parties and be committed to serve all parties equally with respect to the process of mediation. Thus, the impartiality of mediators is viewed by the European Community as the basis for professional activities of the mediator (The Impartiality and

The mediator must be impartial and treat both parties equally. The mediator must not put any pressure on the parties, either in the search for possible options in the dispute resolution, or when the parties make a decision. Even when the mediator has the slightest feeling of being able to take one or the other party, the mediator should stop the mediation process, since it can lead to a violation of the principle of impartiality and ultimately may negatively affect the decision that the parties can make. The same applies to the possibility or the desire of the mediator to propose certain variants of decisions to the parties. The mediator has no right to offer any solutions; the mediator only manages the process of mediation and coordinates this process, guiding the parties on the basis of their interests to adopt a mutually beneficial solution which would be acceptable for both of them.

When conducting the mediation procedure, the mediator must follow certain rules that prescribe the principle of impartiality. These rules are:

- the mediator must avoid the feeling that can give reason to feel impartial towards one or the other party at least to some extent;
- the mediator should beware of various prejudices or stereotypes based on personal characteristics of the parties, on their social, financial status or on their demeanour in the mediation process;
- the mediator should not apply to the mediation process his/her personal life experience or his/her views on this or that situation that has arisen between the parties to the dispute.

The correlation between the principles of independence and impartiality of the mediator is such that the more independence is ensured, the more significant the grounds for confidence in impartiality of the mediator are. If this correlation is violated, then this entails a violation of ethical norms of the mediator. Most domestic regulations which include ethical rules of behaviour for mediators underscore this aspect (The Impartiality and Independence of the Mediator as Principles of the Mediation Procedure, 2015).

As for neutrality of the mediator, it should be noted that the mediator must be neutral to both parties. Any bias should be ruled out. Nothing should make the mediator biased towards any of the participants. Neither personality, nor values, nor creed. Therefore, the mediator has no right to accept gifts or any other dubious benefits from the parties. If the mediator cannot stay neutral and objective, he/she should not conduct mediation (The Code of Ethics for the Mediator, 2017).

Thus, it should be noted that the preservation of the principle of independence, impartiality and neutrality of the mediator indicates his/her professionalism and his/her professional qualities, and, importantly, his/her reputation.

V. THE PRINCIPLE OF EQUALITY OF THE PARTIES AND COOPERATION BETWEEN THE PARTIES

Equality of the parties is manifested in their absolute equality, both in relation to them on the part of the mediator, and each party to each other. This equality lies also in the fact that neither party has any advantages, either procedural or moral. Each party is given an equal right to express their point of view, to put forward an agenda for negotiations, to put forward their proposals for resolving the dispute. Each party is endowed with rights and duties.

Conscientiousness and cooperation encompass the willingness of the parties to participate and in negotiations honestly and openly, make the necessary efforts to develop options for resolving the dispute, respect the mediator and other participants in mediation, and conscientiously implement the agreements concluded (Principles of Mediation, 2013). Cooperation of the parties is clearly expressed in their desire to find a joint solution to the dispute, their joint desire to resolve the dispute and to commit themselves unambiguously to do so.

The private law components of the institution of mediation are expressed through the principle of cooperation. In its essence, it is close to such a principle of exercising civil rights and fulfilling duties as solidarity of interests and business cooperation (Civil Law. Textbook: In 2 volumes; Vol. 1, 2018).

VI. CONCLUSIONS

The principles of mediation such as voluntariness, confidentiality, independency neutrality, impartiality and equality form the basis of the mediator’s practical activities in resolving disputes between the parties. The mediator must ensure that they are observed not only by him/her, but also by the parties. Therefore, this is the basis for conducting legitimate, fair and effective mediation.

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The nature of Contemporary Terrorism: Selected Features and Statistical Data

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Abstract—The paper presents selected features of contemporary terrorism. It emphasizes the role of a religious factor, which to a large extent determines the specificity of the contemporary wave of this phenomenon. Religion is used to justify the scale and brutality of methods and techniques of terrorist attacks, and also allows to acquire fighters ready to sacrifice their lives by carrying out suicide attacks. The paper also points to other features of modern terrorism: its mediality, internationalization, spread of suicide attacks, lack of terrorist self-limitation in the use of violence, disintegration, on one hand, and attempts to create quasi-state structures (ISIS), on the other, variants of terrorism described by the terms cyber-terrorism and super-terrorism. In the second part of the paper, selected statistical data on terrorist attacks, broken down by their various types that complement the picture of modern terrorism, are cited.

Index Terms—religious terrorism, suicide attacks, cyber-terrorism, super-terrorism.

I. INTRODUCTION

The term ‘contemporary terrorism’ can be referred to the characteristics of this phenomenon observed at the turn of the 20th and 21st centuries. The beginning of this wave of terrorism is associated with an extremely dynamic increase in terrorist activity, from 929 attacks in 1988 to 16,840 in 2014, which testifies to the dissemination of terrorism as a method used by fundamentalist organizations to solve socio-political, ethnic-national and cultural issues. In the discussed period, new trends emerged, but also previously observed trends strengthened. The tendency of weakening left-wing and right-wing terrorism continued, until almost completely disappeared, while the number of terrorist attacks carried out by Islamic fundamentalists increased dynamically. There has also been a tendency of reaching for terrorist methods by new social movements, for example related to the protection of the natural environment or animal protection.

The landmark events of modern terrorism were the terrorist attacks on the United States carried out on 11 September 2001 by the Islamic terrorist network Al-Qaeda, in response to which the so-called global war on terror started. Its key element was the military intervention of the United States and coalition states in Afghanistan (2001) and Iraq (2003), which led to the overthrow of the regimes in those countries. In this way, terrorism has become the cause of extensive military action, in which hundreds of thousands of soldiers from many countries took part.

II. SELECTED FEATURES OF MODERN TERRORISM

The characteristic features of modern terrorism are reflected in the widely disseminated terms describing this phenomenon, including the religious grounds of terrorism, mediality and internationalization of terrorism, suicidal terror attacks and the lack of self-limitation of terrorists in the use of violence and rape, disinstitutionality and quasi-state structures of terrorist organizations, cyber-terrorism and super-terrorism.

Contemporary terrorism and religion. The most characteristic feature of modern terrorism is its religious background. In the history of humankind, religion and common beliefs played a fundamental role in revolutionary struggles and wars, and accompanied specific waves of terrorism. It is enough to mention the precursor of this phenomenon, which is considered to be the extreme A Jewish organization of the Sykari, as well as other Jewish organizations functioning before the creation of the State of Israel. An example of Islamic terrorism was the Muslim-dominated Front of National Liberation of Algeria and the Organization of Palestine Liberation, and the Catholic - the Irish Republican Army and its Protestant counterparts.

The connection of religions and cults with terrorism should be considered in two aspects, in which religion: 1) is only an ideological background, and political aims dominate, especially ethnic, national and revolutionary, 2) not only makes ideological background but is also related to goals of terrorist organizations, where the religious imperative dominates, in which religion is the only justification of violence and rape.

The first modern religious terrorist organizations emerged in the 1980s, mainly as a result of the influence of the Islamic
revolution in Iran. Under its influence, the number of terrorist religious organizations increased from 2 in 1980 to 11 in 1992. These organizations were associated not only with Islam, but also with other major religions, as well as various sects and cults. In the following years, the upward trend in the number of religious terrorist organizations was maintained, while the number of organizations of a different nature was declining. In 1995, the religious imperative constituted the basis for the functioning of 46% of terrorist organizations in the world. Also the most serious terrorist attacks carried out in the 1990s and the first decades of the 21st century have at least partly religious motivations, and the last words "Allah akbar" spoken by suicide bombers are a symbolic confirmation of this (Hoffman, 2001, pp. 86-87).

Terrorism motivated by religion assumes more violent forms of violence than non-religious (civil) terrorism, carrying with them a large number of, usually accidental, victims. Differences arise from a different system of values, other legitimacy, other justification and other concepts of morality and worldviews (Hoffman, 2001, pp.90-91). The use of religion in contemporary terrorism on one hand justifies the use of almost unlimited in terms of scale and brutality, violation of elementary ethical and moral methods and techniques of terrorist attacks, on the other, allows to acquire fighters ready to implement them, sacrificing their own lives to obtain privileges for themselves and their family as a result of a martyr's death.

Mediality of terrorism. Contemporary terrorism is a media phenomenon, because it depends on the media's interest. Terrorist attacks are planned and implemented in such a way that interest is obtained. Terrorists have possessed the ability to attract media attention, manipulate it and use it for their own purposes and needs. To achieve that, terrorists reach for new and increasingly drastic ways of influencing the recipients, characterized by various forms of rape and cruelty, for example, public executions of foreign hostages. Terrorists are also skillfully using the so-called new media, identified with the Internet, thanks to which their activity gains wide, even global media publicity. On the other hand, the media, whose success is measured by the number of recipients of their message, are happy to report terrorist actions as well as actions directed against terrorists that attract viewers or readers. By transmitting a very large amount of information related to terrorism, the media unknowingly publicize its existence, which may unintentionally disseminate its ideology.

Internationalization of terrorism. The development and dissemination of social communication means favors a further increase in the internationalization of terrorism. Fundamentalist ideas penetrate the borders of countries, acquiring new supporters in different, even distant countries. The internationalization of terrorism is also favored by the availability (physical and economic) of means for physical movement and freedom of travel, often beyond the control of the state institutions. Thanks to telecommunications, it is easier to maintain links between groups operating in different countries, giving terrorism a network character. The internationalization of terrorist movements and their links with sponsors requires adequate anti-terrorist actions, forcing states to cooperate in the fight against this phenomenon.

Suicidal terrorist attacks and lack of self-limitation of terrorists. Explanation of the motivation of terrorists who commit suicide attacks by referring to religious fundamentalism, contributes only a little to the understanding of the causes, not only sacrificing one's own life, but also depriving it of hundreds or thousands of other, completely random people. A different approach in this regard is presented by a well-known journalist Thomas Friedman, who in order to explain the phenomenon of suicide attacks adopted a theory of cognitive dissonance. Cognitive dissonance is a state of tension caused by the person having two cognitive elements (ideas, attitudes, beliefs, opinions) that are psychologically incompatible with each other, when the opposite of the other is derived from one cognitive element. The occurrence of social dissonance is an unpleasant feeling, that is why people are motivated to reduce it, as they do in case of hunger or thirst, with the difference that the strength of the latter's motivation is a physiological and not cognitive discomfort. Although the theory of cognitive dissonance is very simple, its scope of application is very large (Pratkanis and Aronson, 2003, p. 186).

According to Friedman, readiness to carry out suicide attacks results from the loss of sense of personal dignity felt by thousands of young Muslims in the Middle East and in Europe. They were taught in mosques for many years that their faith is the most complete and most developed form of religion, and that it exceeds Christianity and Judaism. At the same time the very same young Muslims are perfectly aware that the Islamic world is far behind the Christian West and the Jewish state in terms of development, science, democracy, education etc.

In this way, cognitive dissonance arises, which is the "spark for all their rage". These young people explain the backwardness of the Islamic world by the actions of the West and Israel leaders who have robbed the Muslims of something or who deliberately delay their development. Another scapegoat are some Muslim leaders who 'have departed from true faith, betrayed the Islamic way of life and are held in power by the American government'. For this reason, North America is considered to be the deadliest weapon that destroys religious world of the Islam or at least the world some Muslims would like to build, which is why it must be weakened and, if possible, destroyed (Friedman, 2002, pp. 241-242).

The cradle of suicide terrorist attacks was the Middle East, especially Lebanon and Kuwait, later expanded to Sri Lanka, followed by India, Argentina, Israel, Saudi Arabia, Kenya and Tanzania. The first suicide attack occurred in December 1981 in Lebanon. In the 1980s, there were several attacks per year, mainly in Lebanon. Similar level of attacks persisted in the 1990s. They were carried out mainly in Lebanon, Israel (especially in the West Bank and Gaza Strip), Sri Lanka and Turkey. A noticeable increase began in 2001, and suicide attacks also affected the United States and Europe. The number of suicide attacks carried out in 2001–2005 accounted for 78% of all such events that occurred in 1968–2005. Of the 35 terrorist organizations that carried out such attacks in 2005, 31 (86%) were related to Islamic fundamentalism (Hoffman, 2006, pp. 90-91).
The self-limitation of terrorists observed in the previous period was rejected in the 1990s. As in previous ages of the terrorist activity, attacks were directed against carefully selected objectives, so at the end of the 20th century, they were directed not only against completely random people, but were aimed at its maximization, thus creating a sense of threat to entire societies. This threat is compounded by the ruthlessness of terrorist attacks and their unpredictability, obtained inter alia by relatively cheap and easy to carry out suicide attacks. The aim of intimidation of societies is to bring social pressure on the government to meet the demands of terrorists, and thus free society from the constant feeling of danger.

Deinstitutionalization of terrorism. Undertaking extensive anti-terrorist activities hindering the functioning of permanent organizational structures and the network nature of modern societies has contributed to the disinstitutionality of terrorism, consisting in the departure from the hierarchical, quasi-military type of organization towards the so-called unguided resistance, without centralized management and formalized structure, using the tactics of a "lonely wolf", planning and carrying out attacks on its own. Such activities are carried out primarily in Western countries;

Quasi state structure of ISIS (Islamic State in Iraq and Syria). Terrorist control over a given territory can lead to the creation of quasi-state structures. An example of such actions is a Muslim (Suni) terrorist organization formed as a result of a combination of various fundamentalist groups, describing itself as Islamic State in Iraq and Levant. In 2014, it announced a unilateral declaration on the creation of Islamic state (caliphate) in the occupied territories. The organization terrorized the local population, and terrorists identifying with it are responsible for numerous terrorist attacks in various regions of the world, including Europe.

Cyber-terrorism. The development and dissemination of ICT technologies has contributed to shaping a new dimension of the functioning of society - cyberspace, which at the same time became the target of terrorist attacks, defined by cyber attacks, and the whole phenomenon of cyber-terrorism. Generally, it relies on organized, premeditated and politically motivated attacks on information computer systems, their software and databases (Pollitt, 1997, pp. 285-289).

Super-terrorism, or weapons of mass destruction in the hands of terrorists. The increasing ruthlessness of terrorist attacks, reflected in the search for adequate methods, techniques and means of struggle, raises concerns about the use of mass destruction means. In this context, the term super-terrorism appeared and its varieties: nuclear supernatural, chemical and bioterrorism.

Because of its destructive power, weapons of mass destruction pose the greatest threat to national and international security. For this reason, international society has made efforts to completely eliminate or limit its spread. These issues are regulated by numerous treaties and international agreements. Possession of weapons of mass destruction by the state seems to be under the control of its institutions, so taking over it in any form by a terrorist organization would be the darkest possible scenario. Terrorists breaking the next barriers of ethical and moral nature in search of the growing media of their activities combined with the possibility of access to the components necessary to build some form of weapons of mass destruction, make the threat of terrorist attack with its use become real. Confirmation of the feasibility of such a scenario were the terrorist attacks with the use of war toxic agents (sarin) carried out in 1994 and 1995 in Japan, and the use of biological weapons in the form of sending postal spores of anthrax in the United States after terrorist attacks on September 11, 2001.

The use of weapons of mass destruction would require a very good organization, large financial outlays and long-term training of people. When assessing the possibility of using mass-destruction weapons, Jacek Pawłowski formulates the following conclusions (Pawłowski, 2004, pp.38, 41, 73-75, 88-89):

- regarding nuclear weapons: so far it has remained beyond the reach of terrorist organizations, but under certain circumstances, especially in the situation of destabilization and loss of control by nuclear power, the use of nuclear weapons by terrorists cannot be ruled out, but the probability of such a scenario is small;
- in relation to radiological weapons: the so-called "dirty bomb", constructed for example from radioactive waste, is a great weapon for terrorists, because its use would cause fear and panic on an unimaginable scale, but experts reject the possibility of stealing spent nuclear fuel, even if it happened, the thief would die from irradiation before he could construct a "dirty bomb" from stolen waste;
- in relation to chemical weapons: easy accessibility, low price and simplicity of the use of toxic chemicals mean that instead of asking whether a terrorist attack with their use may be carried out, rather questions should be asked when and where it will occur;
- with regard to biological weapons: high efficiency, not only compared to classical means of destruction, but also to chemical and radiological weapons; relatively cheap and easy to produce, the attack with its use is difficult to detect, because the effects become visible after some time; however, difficult and dangerous to use due to the uncontrolled spread of germs; in use for many centuries e.g. by tossing bodies of people who had died of infectious diseases (e.g. plague, typhus, black smallpox); the use of these weapons by terrorists is termed bioterrorism.

III. CONTEMPORARY TERRORISM IN NUMBERS

From the perspective of the objectives of publications, carried out in the context of terror-ism, statistics of terrorist attacks, especially regarding the longer time perspective, are a useful source regarding the nature and scope of this phenomenon. They make it possible to identify the nature of this phenomenon in the perspective of time in the form of trends or the direction of evolution of its essential features. Demand for such data is particularly increasing in times of a growing number of terrorist attacks. These needs can be met by activity of some of the terrorist research centers that run databases of
terrorist attacks carried out around the world. In their organization, a typology of terrorism is useful, which makes it possible to group numerical data within separate terrorist categories. For the needs of the study, the figures collected as part of the Global Terrorism Database (GTD), conducted by the National Consortium for the Study of Terrorism and Responses to Territorialism (START), operating at the University of Maryland in United States were used (Start.umd.edu, 2016).

The data presented in GTD is based on the concept of a terrorist attack defined as a threat or the actual use of illegal force and violence by a non-state actor to achieve a political, economic, religious or social goal, through fear, coercion or intimidation. In order to qualify a giv-en act of violence as a terrorist attack, it should have three attributes: 1) it must be intentional, 2) it must involve a certain level of violence or a direct threat to its use (in relation to persons or property), 3) it’s perpetrator must be a non-state actor. In addition, at least two of the following three criteria must be met: 1) the attack must be aimed at achieving a political, economic, religious or social goal (state violence and attacks aimed at direct economic benefits are not included in this category striving to introduce deeper changes in the economic system); 2) there must be proof of the intention to use coercion, intimidation or transfer of some other message to a wider audience than only its direct victims; 3) the attack must occur outside the framework of legal combat operations, being in conflict with international humanitarian law, prohibiting the conduct of targeted actions against the civilian population or persons excluded from combat (e.g. wounded and prisoners of war).

The data presented in GTD cover the years 1970-2015, in which the number of terrorist attacks in the world underwent considerable fluctuations. At the beginning of the discussed period, there were 635 terrorist attacks (Table 1, Figure 1). In the next two decades, a strong upward trend was maintained, culminating in 1992 with the number of 5052 attacks. In the next few years, the number of terrorist attacks decreased by more than five times, reaching the number of 929 in 1998 and this level lasted until 2004. In subsequent years, the number of attacks increased, reaching the level of 1992 in 2011. The years 2012-2014 showed a dramatic increase in the number of attacks, to 16840 in 2014. In 2015 this number decreased to 14806. In total, in the years 1970-2015 there were 156 772 terrorist attacks all over the world.

### Table 1.
**NUMBER OF TERRORIST ATTACKS IN THE YEARS OF TREND CHANGES IN THE PERIOD FROM 1970 TO 2015**

<table>
<thead>
<tr>
<th>Year</th>
<th>Number of attacks</th>
</tr>
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<tbody>
<tr>
<td>1970</td>
<td>635</td>
</tr>
<tr>
<td>1980</td>
<td>2621</td>
</tr>
<tr>
<td>1990</td>
<td>3876</td>
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<td>1998</td>
<td>929</td>
</tr>
<tr>
<td>2000</td>
<td>1777</td>
</tr>
<tr>
<td>2010</td>
<td>4784</td>
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</table>

Source: Own study based on: National Consortium

Taking as a basis the regions of the world, in the period 1970-2015 the biggest number of terrorist attacks was observed in the Middle East and North Africa and in South Asia (Table 2). In total, terrorist incidents in these two regions accounted for 50% of all such events in the world. The next places in this list are South America (11.88%), Western Europe (10.22%) and Sub-Saharan Africa (8.57%). The lowest percentage of terrorist attacks was recorded in Australia and Oceania, Central and Eastern Asia and North America.

### Table 2.
**NUMBER OF TERRORIST ATTACKS IN THE YEARS 1970-2015 SORTED BY GEOGRAPHICAL REGIONS.**

<table>
<thead>
<tr>
<th>No.</th>
<th>Region</th>
<th>Number of attacks</th>
<th>Share in the total number of attacks [%]</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Middle East and North Africa</td>
<td>40 422</td>
<td>25,78</td>
</tr>
<tr>
<td>2</td>
<td>South Asia</td>
<td>37 841</td>
<td>24,14</td>
</tr>
<tr>
<td>3</td>
<td>South America</td>
<td>18 628</td>
<td>11,88</td>
</tr>
<tr>
<td>4</td>
<td>Western Europe</td>
<td>16 026</td>
<td>10,22</td>
</tr>
<tr>
<td>5</td>
<td>Sub-Saharan Africa</td>
<td>13 434</td>
<td>8,57</td>
</tr>
<tr>
<td>6</td>
<td>Southeast Asia</td>
<td>10 360</td>
<td>6,61</td>
</tr>
<tr>
<td>7</td>
<td>Central America and the Caribbean</td>
<td>10 337</td>
<td>6,59</td>
</tr>
<tr>
<td>8</td>
<td>Eastern Europe</td>
<td>4 892</td>
<td>3,12</td>
</tr>
<tr>
<td>9</td>
<td>North America</td>
<td>3 268</td>
<td>2,08</td>
</tr>
<tr>
<td>10</td>
<td>East Asia</td>
<td>786</td>
<td>0,50</td>
</tr>
<tr>
<td>11</td>
<td>Central Asia</td>
<td>538</td>
<td>0,34</td>
</tr>
<tr>
<td>12</td>
<td>Australia and Oceania</td>
<td>246</td>
<td>0,16</td>
</tr>
<tr>
<td></td>
<td>Overall</td>
<td>156 772</td>
<td>100,00</td>
</tr>
</tbody>
</table>

Source: Own study based on: National Consortium

Important information about the phenomenon of terrorism results from the number of victims of terrorist attacks (Table 3). Of all attacks carried out in 1970-2015, almost half of them (49.21%) did not cause fatalities, slightly more than 40% of attacks contributed to the deaths of 1 to 10 people, while in less than 4% of attacks, the number of fatalities was contained in the
range of 11-50. In the analyzed period there were 450 attacks (0.29%) in which 51 to 100 people were killed, and 166 events (0.11%), in which more than 100 people were killed.

It is worth noting that the number of deaths per year of terrorist attacks carried out in the 21st century increased more than 9 times, from 3,329 in 2000 to 32,685 in 2014. In 2014, 78% of all fatalities were the result of terrorist attacks carried out in just five countries: Iraq, Nigeria, Afghanistan, Pakistan and Syria. Despite this concentration, terrorism is also spreading to other countries - the number of countries where the number of victims exceeded 500, in-cresed by 120%, from 5 in 2013 to 11 in 2014 (with addition of: Somalia, Ukraine, Yemen, Central African Republic, South Sudan and Cameroon) (Economicsandpeace.org, 2015).

Considering terrorist attacks in the context of their types, in the last 45 years more than 47% of them were bomb explosions, almost 25% were armed robberies, almost 11% of the prominent person's murder, and more than 6% of incidents consisted in taking hostages and making abductions (Table 4).

The results of the analysis of terrorist attacks from the perspective of their direct aim, indicate that they were most often directed against: private persons and their property (24.4%), personnel and military infrastructure (14.39%), personnel, equipment and police infrastructure, business activities (11.85%) and personnel and government infrastructure (11.85) (Table 5).

### Table 3.
NUMBER OF TERRORIST ATTACKS IN THE YEARS 1970-2015 BY THE NUMBER OF FATALITIES AND INJURIES

<table>
<thead>
<tr>
<th>No.</th>
<th>Number of victims in a terrorist attack</th>
<th>Number of attacks by number of fatalities</th>
<th>Number of attacks by number of injured</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Number of attacks</td>
<td>% of the total number of attacks [%]</td>
</tr>
<tr>
<td>1</td>
<td>No victims</td>
<td>76 916</td>
<td>49.21</td>
</tr>
<tr>
<td>2</td>
<td>1 to 10</td>
<td>63 692</td>
<td>40.75</td>
</tr>
<tr>
<td>3</td>
<td>11 to 50</td>
<td>6 130</td>
<td>3.92</td>
</tr>
<tr>
<td>4</td>
<td>51 to 100</td>
<td>450</td>
<td>0.29</td>
</tr>
<tr>
<td>5</td>
<td>101 and more</td>
<td>166</td>
<td>0.11</td>
</tr>
<tr>
<td>6</td>
<td>Unknown</td>
<td>8 945</td>
<td>5.72</td>
</tr>
</tbody>
</table>

Source: Own study based on: National Consortium.

### Table 4.
NUMBER OF TERRORIST ATTACKS IN THE YEARS 1970-2015 ACCORDING TO THEIR TYPE.

<table>
<thead>
<tr>
<th>No.</th>
<th>Type of attack</th>
<th>Number of attacks</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Bomb explosion</td>
<td>76 427</td>
<td>47.16</td>
</tr>
<tr>
<td>2</td>
<td>Gun assault</td>
<td>40 355</td>
<td>24.90</td>
</tr>
<tr>
<td>3</td>
<td>The murder of a prominent person</td>
<td>17 747</td>
<td>10.95</td>
</tr>
<tr>
<td>4</td>
<td>Infrastructure attacks</td>
<td>10 054</td>
<td>6.20</td>
</tr>
<tr>
<td>5</td>
<td>Hostage taking and kidnapping</td>
<td>9 659</td>
<td>5.96</td>
</tr>
<tr>
<td>6</td>
<td>Unknown</td>
<td>5 493</td>
<td>3.39</td>
</tr>
<tr>
<td>7</td>
<td>Attack without using a weapon</td>
<td>872</td>
<td>0.54</td>
</tr>
<tr>
<td>8</td>
<td>Hostage taking and barricading</td>
<td>871</td>
<td>0.54</td>
</tr>
<tr>
<td>9</td>
<td>Kidnapping people</td>
<td>572</td>
<td>0.35</td>
</tr>
</tbody>
</table>

Source: Own study based on: National Consortium.

The quoted figures confirm the variable intensity of terrorist activity, as well as its very large diversity, which undoubtedly constitutes an objective conditioning of the problem of unambiguous definition of terrorism.

### IV. Conclusions

Contemporary terrorism is identified with the period of the turn of the 20th and 21st centuries, in which the use of this method of struggle by fundamentalist organizations, especially...
those associated with Islam, has intensified. The religious background makes it take on more violent and ruthless forms, which is manifested by the dissemination of suicide attacks and the refusal of self-limitation of terrorists in the ruthlessness and brutality of attacks that were observed in the earlier period. The dynamic development of globalization favors the internationalization of terrorism, and the network character of contemporary societies gives it a similar character, which means a departure from centralized management and a formalized structure. These features make it difficult to fight this phenomenon.

The intensity of terrorism has changed over time. In the last decades, the smallest number of terrorist attacks took place in 1998, after which in subsequent years the number was growing, with particular dynamics in 2012-2014. The largest number of such events occurred in the Middle East, North Africa and South Asia (in total 50%). Almost half of the attacks carried out in 1970-2015 did not cause fatalities, and from the rest, the vast majority caused the death of 1 to 10 people. The most common types of attacks were explosions, assaults with weapons in hand and murders of prominent personages.

REFERENCES


Special operations with respect to witness protection in the Czech Republic

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Abstract—The paper addresses the issue of special witness protection in the Czech Republic with respect to legal proceedings, organisational and tactical forms of protective actions implemented by the Police and the Prison Service towards persons admitted to protection programmes. The most significant legal acts regulating protective actions and operations adopted under the institution of an anonymous witness, special institution of witness protection and short-term protection have been drawn forward. Actions described in the paper constitute basic instruments of operational, exploratory and investigative work used by the Czech Republic Police in their fight against organised crime. The paper was written within the frame of a research project called “Understanding of Dimensions of Organized Crime and Terrorist Networks for Developing Effective and Efficient Security Solutions for First-line-practitioners and Professionals” (TAKEDOWN, H2020-FCT-2015, No: 700688).

Index Terms— the Police, the Czech Republic, witness protection, TAKEDOWN, Horizon 2020

I. INTRODUCTION

Witness testimonies in criminal proceedings are usually perceived as basic and the most important proof of a case, that enable determination of the circumstances of the crime and its perpetrator. The significance of witness testimonials gains value in case of the fight against organised crime or investigative measures in case of the most serious crimes (Dworzecki, 2009). In such cases a threat to the witness’s life and health may occur. It lies in the hands of the state and its law enforcement agencies to ensure an adequate level of security and protection to important witnesses. In case of the Czech Republic the activities mentioned above are performed by the Police forces. The extent of international crime calls for organised and coordinated witness protection schemes what is advocated not only by the Member States of the European Union but also by other organisations across borders e.g. the United Nations, the Organisation for Security and Cooperation in Europe, or non-governmental institutions e.g. Transparency International.

Testimonies of witnesses are regarded as the first adequate reaction to organised crime (Dworzecki, 2010). The description below presents legal and organisational aspects of witness protection in the Czech Republic. The information contained in the paper is of general nature and will be used as a reference only because the issues in tactical and technical terms are classified. The paper uses information obtained during interviews with officers of the Czech Republic Police who are experts in witness protection, or have previous experience regarding the issue.

The paper is addressed to individuals who scientifically and professionally deal with issues of widely understood security and public order, as well as students of law, internal security, criminology, management in dispositional groups, also to other persons who regard issue of security as particularly close.

The paper was written within the frame of a research project called Understanding of the Dimensions of Organized Crime and Terrorist Networks for Developing Effective and Efficient Security Solutions for First-line-practitioners and Professionals (TAKEDOWN, H2020-FCT-2015, No: 700688).

II. LEGAL ACTS REGULATING SPECIAL WITNESS PROTECTION IN THE CZECH REPUBLIC

In the Czech Republic there are numerous solutions concerning witness protection based strictly on trial related measures or on physical and material activities. The most popular form of judicial protection is the so called institution of incognito witness. Protective measures are also based on the institution of a special witness, and short-term individual protection. The witness protection programmes mentioned above were legally entered into Article 50 of the Act No. 273 of 17 July 2008 on the Czech Republic Police (Act No. 273 of Regular research paper: Published 26 April 2018
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Although the indicated forms of protection have the same objective i.e. ensuring maximum protection of witnesses, they represent different institutional regulations, different forces are engaged and the different is the degree of interference of services into the private life of protected persons.

Protective measures in preparatory and investigative proceedings also include day-to-day preventive actions carried out by the Czech police officers in their daily service. Practical steps related to security of individuals taking part in police or court proceedings include inter alia: patrol and intervention actions carried out by the police officers of prevention services, exploratory actions of criminal prevention including observation of the protected person's place of residence or special legal solutions, provided for in the Czech legal order e.g. administrative change of an official place of residence, transfer of protected individuals or deployment in a safe place of isolation. The above mentioned operations optimise the costs of protection because it is easier and more cost-efficient to maintain the level of security of the protected witness using the workforce already on duty in the area of his/her residence. In such a case physical protection conducted by police officers in plain clothes, armed with automatic weapons takes place ad hoc (Ad hoc mode is characterised by daily cycle of realisation of protective activities, that means that the police officers protect individuals under protection 8 hours a day at selected time intervals. Source: own description.) or in a time-controlled mode (Time-controlled mode includes protection taking place 8-12 hours a day at specific and fixed time intervals. Source: own description).

The above modes of protection belong to the category of physical protection. Generally, such activities are performed by police officers from local police stations with jurisdiction over the residence of the protected individual. The Special Actions Unit located in the Police Presidium in Prague is the only entity operating and coordinating protective activities throughout the country. In the most serious cases, police officers from the Special Action Unit are also responsible for physical protection (e.g. protection of courts, prosecutors’ offices, protection of public places where it is known that the protected individual will be at a specific time).

The institution of incognito witness is usually applied during court proceedings only (it rarely takes the form of physical protection even if the witness is attending court proceedings) (E.g. in Poland, the incognito witness is, upon request of the court, protected by police officers of Departments or Teams for the Protection of Individuals at Risk of the Voivodeship Police Headquarters. Such protection includes taking a witness from a chosen, safe place of isolation, providing such a person with physical security and anonymity with respect to third parties, including parties to the proceedings, during a hearing and transport after the hearing to a safe place. It should be noticed that an anonymous witness both in Poland and in the Czech Republic during a hearing may contact the Chief Judge only by means of an individual wireless communication system. Source: an interview with M. Sz., the Chief (personal data to the author's exclusive knowledge), serving as an expert of the Team for the Protection of Individuals at Risk of the Crime Department of the Voivodeship Police Headquarters in Katowice.). In procedural documents the anonymous witness features only under the code name, and procedural steps conducted by the Police or the Prosecutor always take place without third parties participation.

Different forms of witness protection available in the Czech Republic include:

- patrol and intervention service conducted by police officers of prevention forces in the area of the protected person's place of residence, physical protective steps in the ad hoc or time-controlled mode;
- physical protective actions in the ad hoc or time-controlled mode, classifying the identity and protecting the image (protection during trial under the incognito programme), the protection is provided outside the permanent address of the protected person;
- patrol and intervention service at the witness’s place of residence, physical protective steps (in different modes) and classifying the identity (protection during trial), especially when the witness’s testimony constitutes an important evidence in extremely complicated and chronic proceedings conducted by central institutions of the Czech law enforcement authorities;
- individual witness protection and provision of multifaceted assistance by the Special Actions Unit of the Police Presidium in Prague.

### III. THE ANONYMOUS WITNESS AS AN EFFECTIVE FORM OF PROCEDURAL PROTECTION

The institution of incognito witness was implemented into the Act No. 141 of 9 December 1961 on criminal proceedings (Act No. 141 of 9 December 1961 on criminal proceedings), through the entry into force of the Amendment Act No. 292 of 10 November 1993 on amending and supplementing the Act No. 141/1961 on criminal proceedings, the Act No. 21/1992 on banks and the Act No. 335/1991 on courts and judges (Amending Acts No. 292 of 10 November 1993 on amending and supplementing of Act No. 141/1961 on criminal proceedings, Act No. 21/1992 on banks and Act No. 335/1991 on courts and judges). Currently, in the Czech Republic the most commonly employed mode of special witness procedural protection is included in Article 55 paragraph 2, of the Act 141/1961 on criminal proceedings. The text reads: 'If circumstances have been disclosed and result in a situation when the life or health of a witness and/or person/persons closest to him/them are at risk because of participation in criminal proceedings, or there is a threat to his/her constitutional rights, and the imposed risk cannot be removed in any other way, law enforcement authorities may classify the identity and image of the witness by providing the witness with a numeric code name, which is registered into procedural documents instead of his/her personal data, not entering the witness’s personal data into procedural documents or their exclusion from documents of proceedings and disclosure of the data only to the exclusive knowledge of representatives of law.
enforcement authorities and the responsible court. The witness is informed of the right to apply for the confidentiality in the proceedings and possibility of signing procedural documents with a false name and surname. If the need for individual protection escalates, law enforcement authorities immediately initiate necessary steps. Protection of special witnesses and their relatives is determined in the Act on protection of special witnesses and their relatives during criminal proceedings. If circumstances posing a threat to the witness and/or his family cease to exist, the authority leading the criminal proceedings cancels the secrecy of the witness’s identity and image, and enters the witness’s personal data into documents. Since then the witness uses his/her own name and surname. The above solution is not applicable to a witness whose identity and image was classified with reference to Article 102a.

The described situation of the institution of incognito witness enables introduction of protection in the form of confidentiality of identity and image during court proceedings and other procedural operations. Such form of a witness protection is employed in situations when safety cannot be guaranteed otherwise, particularly by the Police usual preventive procedures. The authority conducting criminal proceedings is responsible for the assessment of danger for the witness and his/her family, and preparation of all documents according to the Act enabling protection in the form of confidentiality of identity and image. A real threat assessment is based not only on the witness’s subjective opinion but also on information from other reliable sources. The witness’s anxiety and fear of potential revenge from his/her enemies are not sufficient as far as the initiation of the institution of incognito witness is concerned.

The above solutions do not refer to the confidentiality of identity and image of individuals mentioned in Article 102a of the Act on criminal proceedings, which reads:

- A person who is an active officer of police authorities or foreign police authorities,
- appearing in criminal proceedings as an agent under cover, or conducting a special operation, or
- directly participating in operations with an agent under cover, or taking part in a special operation, is interrogated as a witness while at the same time concealing the identity and image.

In exceptional cases, with a full guarantee given that as the result of the interrogation, no life or health risk will occur as regards the person mentioned in paragraph 1, neither will he or she be exposed or under any other threat related other to his/her service; additionally there will be no risk to the relatives, then the proceedings may be conducted with participation of the witness without concealing his/her identity and image. Such proceedings may only take place at the request of the National Prosecutor after prior opinion of the competent head of the organisational unit of the Police authority conducting activities with the participation of persons mentioned in paragraph 1.

It may also be the case that the witness fears of his/her own health and life and files a requests to the authorities to conceal his/her identity and image. However if after conducting threat assessment the Police claims the absence of such threat, in such case, the Police forwards investigation documents regarding the threat to the authority supervising proceedings related to the witness. This authority examines the obtained information about the possible threat for the witness, and makes a decision whether to continue proceedings with the witness, or adjourn the trial till such threat disappears or appropriate protective actions are implemented. If proceedings cannot be postponed, the authority must order classification of the witness’s identity.

The Act on criminal proceedings in Article 209 describes the way of interrogating the witness:

- The Chairman of the adjudicating panel ensures that the anonymous witness, who were not yet interviewed, had not been present during the hearings of the defendant or other witnesses. In case of an apprehension that a person without the status of anonymous witness in the presence of the defendant will not tell the truth because of the fear of loss of life or health (also with respect to relatives), the Chairman initiates steps to ensure the witness’s safety by concealing the identity or removing the defendant from the courtroom during the witness’s testimony. After returning to the courtroom, the defendant has to be acquainted with the witness’s testimony and may refer to it, the Chairman of the adjudicating panel may ask questions, however the defendant must not have visual of aural contact with the witness during the hearing. If circumstances indicate that the witness identity has to be classified (Article 55 paragraph 2) the Chairman of the adjudicating panel adopts solutions which prevent disclosure of the identity of the witness.

- If the content of a witness’s hearing obtained during court proceedings is the most important evidence in the case, and the witness’s identity was classified pursuant to Article 55 paragraph 2, the court will take all the necessary steps to verify the credibility of the witness and his/her testimony.

The institution of incognito witness mentioned above is very frequently employed in the Czech Republic as a form of a witness protection during court proceedings. Unlike the institution of a special witness protection, which will be described in the further part of the paper, the institution of an anonymous witness does not interfere with the witness’s or his/her family’s private life, it is only limited to confidentiality of the witness’s identity and image. Such arrangement must though correspond to the defendant’s right to defence and a fair trial. This correlation may impose problems, particularly in situations when the testimony of the witness is the only decisive evidence critical for the trial.

The European Court of Human Rights repeatedly presented its view regarding the case of allowing the use of evidence such as anonymous witnesses in the process, especially in organised crime cases. Apart from the admission in the proceedings of evidence from the testimony of an anonymous witness, the Court claimed each time that the defendant’s right to defence must be preserved by the possibility to ask questions, at least in a written form, and the opportunity for the accused to address the testimony of the witness. Over the years, the position of the Court on the evidence has been changing, and according to the
author of the publication, currently it is neither clear nor linear. The author presents a view that in order to preserve the right to a fair trial and benefit from the evidence from anonymous witness at the same time, the following conditions must be met:

- there must always be factual and fundamental reason behind classifying the identity of a witness;
- the witness’s testimony is the only and decisive evidence in the case;
- there must always be available solutions to enable interference in law by the defendant and his right to defence and fair trial.

IV. SPECIAL WITNESS PROTECTION AS A PROFESSIONAL FORM OF ACTIONS WITH PARTICIPATION OF THE PEOPLE AT RISK

The next form of witness protection includes the so-called special institution of a witness protection introduced to the legal system of the Czech Republic by the Act No. 137 of 29 March 2001 on special witness and other people protection during criminal proceedings (Act No. 137 of 29 March 2001 on special protection of a witness and other persons in connection with criminal proceedings). According to the above Act, nonstandard protection operations are undertaken in order to ensure physical security to individuals under protection programmes. In the Czech Republic, such actions are implemented on average 10 times per year (Hrudka Lt. Col., 2017). The Act defines forms of protective operations: physical personal protection, assistance in case of a change of place of residence, assistance in starting a new life in a new place, assistance in change of identity. Moreover, within the provisions of the Act, police officers perform operations that consist of control activities towards protected individuals in compliance with the terms of the protection programme.

Activities under the institution of special protection of a witness are carried out by the Police of the Czech Republic, and in cases related to persons detained by the Prison Service of the Czech Republic (Act No. 555 of 10 December 1992 on the Prison Service and the Judiciary Guards of the Czech Republic). Both formations are legally obliged to cooperate within the framework of security programs. The state administration institutions are obliged to cooperate with the Police and the Prison Service to the extent necessary to achieve the objectives included in the special protection of the witness and other persons in connection with criminal proceedings. In order to protect the identity of witnesses or to change their identity, after creation of a new identity for the witness, the Police use central information systems to authenticate the new information about the witness. To this end, changes are introduced in databases concerning origin, place of residence, education, place of work, family members etc. The true information is erased or, alternatively, the access to particularly sensitive data concerning the witness and his family is blocked. There is a possibility of the so-called shallow interference in the databases of selected institutions, in the context of authenticating 'the legend' under which the witness covered by the security program is currently being known. When creating a new identity for the protected person, the use of their personal data is allowed.

Special protection may be implemented if:

- the endangered person agrees to the form and conditions of the proposed protective actions and to the partial use of his/her previous identity;
- the Minister of Interior approves the application for special witness protection submitted by the Police, the Court or a representative of law enforcement agencies. An application for special protection is submitted through the Minister of Justice.

The Police must provide the person at risk with all information they possess about potential threats to their life and health or the dangers to their relatives. The way the Police communicates information about the threat should take into account the age of the person at risk and the degree of his/her intellectual development. In addition, the Police officers inform the person about the inclusion into the security program and the reservation that all information obtained during protective actions is subject to the Act on the protection of classified information and information security principles. The fact of being informed about the secrecy of the protective measures to be implemented is confirmed by the witness covered by the protection program by signing an appropriate statement.

If there is a real and immediate threat to the life and health of the witness or his/her family, the Police, with the consent of the Police President of the Czech Republic (substantive equivalent of the Polish Police Commander in Chief) implements physical protection measures even before the application is approved by the Minister of the Interior. A similar algorithm is possible in case of a threat to an inmate, and in this situation protective measures are implemented by the Prison Service after obtaining the consent of the General Director of the Prison Service. Protective measures can also be implemented without the consent of the person at risk, if their state of health prevents such consent. If the endangered person is a minor, a mentally handicapped person or a person who does not have full capacity to perform legal acts, the consent for the implementation of the protection program may be granted by the legal guardian. If it is not possible to inform the person about the real threat and about the realities of the security program, such information shall be immediately transferred to the legal guardian. In the event of a conflict of interests of an endangered or protected person with its legal guardian, the consent for application of special protection measures is taken by the statutory representative (parent, guardian, one of the spouses). In the situation of a direct threat to the life and health of the witness, the Police and the Prison Service undertake immediate special protective measures, even before obtaining the written consent of the legal guardian or statutory representative.

The duties of the person under protection include:

- compliance with special protection conditions;
- compliance with instructions of the Police and the Prison Service officers;
- obligation to inform the Police and the Prison Service officers about any new circumstances affecting special
Protective activities are terminated if the protected person withdraws his/her written consent or if the Minister of Internal Affairs does not approve the application for protection. In addition, the Minister of Internal Affairs decides to terminate activities of special protection if the premises about the life and health risk of the witness and persons close to him/her cease to exist. The Minister may decide on the termination of special witness protection activities if the protected person:

- refuses to cooperate in the course of criminal proceedings in connection with which the witness was granted protection;
- during the protection period, the protected person has committed an intentional crime;
- fails to follow instructions of the police officers carrying out protective activities;
- breaches the obligation to keep confidential information on protective measures.

The protected person is notified of the termination of the protection in writing by the police unit that has implemented protective measures. The decision on the termination of the special protection of the witness, is transmitted by officers directly to the persons concerned. A copy of the decision with the signature of the protected person or the signature of its legal guardian or statutory representative remains in the materials of the special witness protection program. The above decision, which should be forwarded to the protected person not later than 15 days from the moment it becomes legally valid, is not subject to appeal. Until delivery of the decision to the relevant person, the Police and the Prison Service are still carrying out protective activities in a form adequate to the current information on the threat.

The Police and the Prison Service in connection with the conducted special protective activities, are entitled to process personal data of the witness and his/her immediate family in accordance with Act No. 101 of 4 April 2000 on the protection of personal data. As part of the protective activities, a police officer may:

- enter a facility in which the protected person may be in danger and inspect this facility and persons in it, as well as vehicles located in this facility;
- prohibit access to the facility or its part, until the activities involving the protected person are completed or the information obtained shows that there is no threat to the life and health of the protected person.

The facility can only be inspected after the consent from the owner or manager of the facility is obtained. The surveillance of persons staying in the facility takes place on general principles resulting from the rights of officers included in the Act on the Police of the Czech Republic. The personal control should be carried out by an officer of the same sex as the controlled person, but in case of a justified suspicion that the controlled person may carry a weapon or other dangerous tool, the control may be carried out by an officer of the opposite sex. If there is a suspicion that the controlled person may have a weapon or other dangerous tool in the anatomical openings of the body or inside the organs of the body, the control should be performed by a health care professional prepared for this type of activity. As part of the control of persons in the inspected premises, police officers have the right to:

- determine the identity of persons entering and leaving the facility under inspection;
- verify the entitlement of those persons to stay on the premises of the inspected facility;
- search any items brought in and carried out from the facility e.g. luggage etc.;
- stop vehicles entering and leaving the facility and search them;
- take a weapon from a person legally entitled to possess it for the time of stay in the facility where the protected person is also located;
- prohibit access to the facility or part thereof where the protected person is located.

During the inspection of the facility, the activities should be attended by the owner or the person managing the facility or other authorized person indicated by them. The facility may be inspected without the consent and knowledge of the facility owner or manager, if there is a reasonable suspicion that this facility is likely to pose a direct threat to the life and health of the protected persons. After completing the inspection of the facility, the police officer shall notify the owner or manager of the facility, and if this is not possible, the Police must secure the inspected facility, until the moment of arrival of the authorized person.

If there is a founded suspicion that an attack may be planned on the protected person or on his/her property, the Police is obliged to undertake, to the extent necessary, activities consisting of determination of the so-called safe area of isolation for the protected person and cutting off this zone from public access for the time necessary to neutralize the threat or organize a security escort. To this end, officers may use all technical equipment provided by the Czech Police, as well as technical special measures commonly used in physical protection of persons.

If there is a suspicion that the person obliged to keep the information secret does not comply to this obligation, especially when as the result of proceedings the threat to protected persons or police officers carrying out protective activities is increased, officers may use operational techniques in order to verify these suspicions, including wiretapping at the protected person's place of residence, eavesdropping on the telephone, checking electronic and traditional correspondence etc.

As part of the activities covering the institution of special protection of a witness, officers are entitled to set up a business and can apply for a license to run a regulated economic activity, in accordance with applicable regulations. To this end, police officers use operational work resources, including legalization documents, underground measures, technical protection measures and financial resources from the special fund of the Police.

The concept of a legalization document, in the legal reality of the Czech Republic is used to hide the true identity of the protected person or a police officer. Legalization documents are issued by the Police or the Ministry of Interior with the consent.
of the Minister. Legalization documents may be issued to the protected person covered by a protection program or to a person who is no longer protected by a special witness protection institution only with the consent of that person. The legalization document cannot be an MP or senate card, ID card of the President of the Czech National Bank, ID of an employee of the Supreme Audit Office, ID of a judge of the Constitutional Tribunal, ID of a judge, a public prosecutor's ID and a document in the name of a deceased person. State administration bodies, at the request of the Police or the Ministry of Interior, introduce changes (for a definite period) in the IT systems and issue legalization documents within the scope of their own rights, while maintaining the full secrecy of the activities undertaken. The register of issued legalization documents is kept in the Ministry of Interior.

The underground measures used by the Czech Police in protective activities are things and objects used to effectively carry out the tasks entrusted. The term technical protection embraces, among others: alarm systems, anti-robbery systems mounted in the place of stay or in a protected vehicle, CCTV systems as well as devices for secretive location.

Financial resources from the special fund of the Police are utilised by police officers conducting security programs under the institution of special witness protection on accommodation of the protected person in a place of isolation, his/her boarding, public and business travel as well as on other necessary goals arising during carrying out protective activities. The special funds of the Czech Police are not subject to the regulations governing the management of the state's financial resources. Officers responsible for spending money from a special fund are required to spend it prudently and economically. The rules governing the management of special funds are determined by the Minister of the Interior at the request of the President of the Police of the Czech Republic.

The Police and the Prison Service officers are obliged to respect the severity and dignity of protected persons, strive to ensure maximum protection for those persons, to act in such a way that protected persons are not in any immediate danger. The above mentioned officers cannot expose protected persons to unnecessary risk, and interfere in the sphere of their private life and in their constitutional rights. They may not exceed the level necessary to achieve the objective intended as part of the implementation of the protection program. The State Treasury, which in this respect is represented by the Ministry of Interior, bears the financial responsibility for any material damage as part of the institution of special witness protection.

As part of international cooperation, information on the protective activities under way may be transferred without the mediation and consent of the competent state authority. If there is a need to use an officer from another country within the institution of special witness protection, which is allowed by bilateral agreements and agreements between the Czech Republic and neighbouring countries, with the consent of the President of the Czech Republic Police and the statutory representative of the foreign formation represented by the police officer, this solution is possible (Sotolář and Púry, 2003). In such a case, the foreign officer has rights under Act No. 137/2001. The coordinator of the foreign officer as part of the protective activities is a police officer designated by the President of the Police of the Czech Republic. The Czech Police, with the consent of the person covered by the security program, may apply to another state for assistance in coordination and implementation of protective activities outside the Czech Republic. The Police may, with the consent of the Minister of Interior, include protective measures for persons who will be protected by another state or judicial authorities. The sine qua non condition is also the consent of the person whose protective activities are to be affected.

Due to the fact that possibilities of safe resettlement of the person covered by the institution of special witness protection are significantly limited in the realities of the Czech Republic, because in this small country criminal circles are perfectly familiar with each other, cooperation with neighbouring countries is very often used, especially with Slovakia, which significantly increases the security level of the protected people. Every year, the Czech Police implements about 10 protection programs within the institution of special witness protection, and the costs associated with these activities are at the level of 50 million korunas.

V. ACTIVITIES OF THE CZECH POLICE WITHIN THE SO-CALLED SHORT-TERM PROTECTION OF PERSONS

This form of protective measures was included in § 50 of Act No. 273 of 17 July 2008 on the Police of the Czech Republic, and to the current tactics of police activities. The short-term protection of persons was introduced by instruction No. 11 of the President of the Czech Republic in 2011. This form of protective measures is addressed to a narrow circle of people who are in serious danger. According to this regulation, every police officer is obliged to provide immediate physical protection in the event of a direct threat to the life and health of the person, and his/her intervention lasts until the implementation of extended activities in this area. Also the relatives of the endangered person may be protected. The activities of short-term protection of persons can be taken practically immediately after obtaining information on the threat for a specific person/persons, and their implementation is decided by the Voivodship Commander of the Police on the basis of a request by the officers of the criminal and investigative service subordinate to him/her. The Unit for Combating Crime organized by the Police Presidium of the Czech Republic in Prague is also entitled to submit an application. Whenever the decision to initiate actions is made in the context of short-term protection of persons, other possibilities of neutralization of the existing threat are analyzed.

As part of the short-term protection of persons, four forms of protective actions can be implemented:

- physical protection, taken by the Police in a place where people are at risk of being in danger or carrying out activities aimed at neutralizing the existing threat;
- temporary change of the place of residence of the protected person, consisting in his/her transfer to police facilities or facilities under control of the Police;
• the use of technical security measures, including alarm, anti-assault, deterrent systems at the place of residence, whereabouts or in vehicles belonging to the protected person;
• preventive and informational activities undertaken by all field units of the Czech Police responsible for maintaining public safety and order.

Short-term protection of persons is carried out for 60 days. If there are circumstances indicating the need to prolong the protective measures, the protection may be extended for a definite period of time. The protection is carried out by organizational units subordinate to the Voivodship Police Chief in whose jurisdiction the protection is provided. The State Protection Unit of the Constitutional State Officials (equivalent to the Polish State Security Service) is responsible for execution of protective programmes in the territory of the entire country.

VI. CONCLUSION

The security of citizens is understood as the entirety of conditions and institutions protecting the life, health and property of citizens, and thus the nationwide property, system and sovereignty of the state against phenomena dangerous to the legal order. The need for security has become one of the most important values, and is also the main correlate of relations between people in small and large social groups. Therefore, the sine qua non condition for broadly understood public security should be the effective functioning of all services and institutions operating within it. Immanent, and, in many situations, the key element in combating crime, is the operational-reconnaissance and investigative work carried out by the police officers in all European countries. Effectiveness of combating the most serious forms of crime, including organized crime, depends on determination, professional skills and available procedural and operational forms of activities used by officers (Gołębiewski, 2008).

Out of all Czech dispositional groups, the Police disposes of the most comprehensive catalogue of tasks and competences, the full-time status, the level of training of officers and specialized equipment and organizational-tactical solutions that enable efficient actions for the safety of citizens. Undoubtedly, such organizational and tactical solutions include actions taken to ensure the protection of witnesses, both in the process and in the physical dimension. Proper implementation of forms of special witness protection is an important element in the fight against crime, in particular organized crime, in the territory of the Czech Republic. The complex role of the Police in the society may be demonstrated by the fact that the Czechs, like any other contemporary, democratic and developed society, expect from this formation, on one hand, a reactivity to all manifestations of infringing the legal order, and on the other a certain kind of trustworthiness, especially in cases of interfering in the freedoms guaranteed to citizens by the Constitution. This antinomial dualism of the public perception of the role of the Police is a real challenge for all the representatives of this largest uniformed formation in the Czech Republic.

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Crime In Poland – Spatial Distribution And Typology

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Abstract— A sense of security and public order in Poland is in the hands of the Department of Interior and Administration, where analyses of possibilities of occurrence of crime are carried out based mainly on the Police data. The findings are used to prevent and combat crime in a more effective way. Preventive actions are crucial in this respect e.g. development of relevant programmes and strategies, as well as tasks for units subordinated and supervised by the competent Minister of the Interior. The above mentioned effectiveness is also influenced by cooperation with institutions and organisations dealing with various aspects of crime prevention at the national and international level. While assessing crime, efficiency of the police activities as far as crime prevention and combat, statistical data including particular crime offences that determine time and place are useful. The statistics is the key element in determination of perpetrators’ actions. It is also an indicator of activities performed by individual Police units, inter alia by adequate (at place and time) services deployment (preventive and criminal ). Based on crime statistical data, one may possess knowledge of the desired Police operations, and social demands. On one hand, the analysis of statistical data related to crime and examination of the sense of security felt by Polish citizens, is one of the evaluation methods of the activities of the Polish Police forces; on the other, it offers a number of paths in the search for solutions concerning prevention and fight against crime. The indicated analyses including data interpretation are supposed to raise awareness concerning the phenomenon of crime in Poland, and demonstrate changes over years with respect to security and public order, as well as social assessment of the Police activity.

Index Terms— crime, statistics, detection, sense of security, social research, Police, security and public order.

I. INTRODUCTION

Statistical data relating to crime in Poland (Order No 5 of the Chief Commander of the Police from 31 January 2013, repealed Order No 350 of the Chief Commander of the Police from 1 July 2003 on the collection, processing and compilation of crime statistical data and suicide bombings and cases of drowning (the Official Journal of the Polish Police Headquarters from 2003, No14, item 74 as amended.). Due to the annulment of the order, including use of the TEMIDA Police Crime Statistics system, since 2013 all task in this field have been implemented using the Analytical System based on information processed by The National System of Police Information) is presented annually by the Ministry of the Interior and Administration as reports on security in Poland. These reports are supposed to present the security situation in Poland in a given year, in comparison with previous years, using various ways of data collection by individual bodies and institutions. The data includes the most significant issues connected with security, also results of social surveys concerning the current sense of security in Poland, as well as data relating to: crime, drugs, corruption, terrorism, public safety, road safety and safety during mass events; also matters referring to financial aspects of crime and fraud committed against the European Union, and data concerning fine proceedings (Raport o stanie przestępczości w Polsce w 2016 roku, 2016).

Statistical data on crime in Poland collected by the Police, which is later included in the above mentioned reports, may be categorised as: initiated proceedings, ascertained and detected crime. The initiated proceedings are understood as pre-trial proceedings performed by a police organisational unit, referring to a case suspected to be a crime, or instigated by the Public Prosecutor's Office and handed to the police for further investigation. The statistical category also includes initiated enquiries, and then ended with a decision on discontinuance and entry of the case in the crime register. Excluded proceedings as regards an act or an accomplice are not included. Moreover, the category excludes data on proceedings instituted and conducted by the Public Prosecutor's Office or transferred for continuation to services other than the Police. Statistical data gathered by the Police relates to units entitled to conduct pre-trial proceedings i.e. the Police organisational units. The next category includes 'ascertained crime', that is a crime, with respect to which during
pre-trial proceedings it was proved that a criminal offence had taken place. The ‘crimes ascertained’ include crimes and misdemeanours prosecuted by public prosecution, including fiscal offences. 'Detected crime' is the last category mentioned above, it includes crimes established, where at least one suspect was determined in a finished pre-trial proceedings.

One of the indicators of the Police efficiency in combating crime is the detection rate, expressed as a percentage which is the quotient of the number of detected crimes divided by the general number of crimes established, after adoption of proceedings discontinued in the previous years.

The analysis of statistical data related to crime and to the sense of security felt by the Poles is one of the methods to evaluate the activities of the Police, but also it is an element of the search for solutions concerning prevention and fight against crime. The mentioned analyses including data interpretation are supposed to raise awareness concerning the phenomenon of crime in Poland and demonstrate changes over the years in terms of security and public order.

II. STATISTICS ON CRIME

The material scope of the study is related to the concept of statistics. The term 'statistics' comes from the Latin word 'status' i.e. the state of affairs. The term was introduced into science in the 18th century by a German scientist Gottfried Achenwall in the meaning of a wide range of information about the state. The term 'statistics' may be used in the following meanings:

The studies about the state presenting basic knowledge necessary for state rulers (description of a state’s condition based on numerical data, census, lists of royal, church, monastery estates) – historical, ancient and medieval meaning,

- all numerical data (tables, charts) referring to a given group or category, as well as drawing conclusions based on numerical values,
- activities connected to data collection and figures description (e.g. road accident statistics),
- a scientific discipline referring to numeric description of methods and requests of accuracy present in mass trials,
- determination of a given measure criterion (e.g. mean) describing a sample result (Borowska, 2016, p.10).

Descriptive statistics refers to the statistical description method (replacement term - analyses) of research results, based on an exhaustive overall analysis. Such approach is called determinism. Descriptive statistics may be divided into a structure analysis (structure) of phenomena, dynamics analysis (changes in time ) and phenomena interdependency analysis.

Generally, statistics is a discipline of quantitative studies, including both a numeric description method (deterministic approach) and statistical interference method in conditions of uncertainty (stochastic approach). The mentioned methods are treated integrally. Therefore the aim of using statistics is not only to open possibility of performing reliable and comprehensive analysis: how is it, and why is it?, but also a possibility of a highly probable statistical projection — how, on the basis of random samples, does one reproduce unknown reality by means of numbers? Thus, statistical analysis is both a diagnosis and projection. Statistics has broad practical applications wherever phenomena and mass operations are present. They are visible in all fields of knowledge and human activity, including economic and social sciences.

III. CRIME IN STATISTICAL TERMS

In 2016 the Police initiated a total of 717,141 preparatory proceedings concerning various crime cases, that is about 70,827 less than in the year 2015 (a decrease by 9 %). In recent years in Poland, the downward trend in the number of crime detected by the Police has been clearly visible. In 2016 the Police detected a total of 776,909 crimes, which is the smallest number so far. It indicates a decrease in the number of total offences by 6,2% compared to 2015. In 2001–2005 the number of crimes detected by the Police remained at the level of around 1,4 million a year. Until 2013 the total number of crimes detected was over one million, whereas since 2014 their number has decreased to less than a million. The number of crimes detected in 2016 was lower than the recorded one in 2007 (over 1,15 million crimes were confirmed) by 32,6% (Statistical data for years 2013–2016 used in The report on crime in Poland in 2016, concerning procedures initiated and crime detected, derive from the Police information system KSIP (Krajowy System Informacji Policjantych/ Polish National Police)).


Source: The report on crime in Poland in 2016, the Ministry of Interior and Administration, Warsaw 2016

In 2016 the overall crime detection rate was equal to 67.8% and was higher than in 2015 by 1,9 percentage points (65,9%). The overall crime detection rate in 2016 was higher than in 2007 by 3,2 percentage points (Chart 2).

In 2016 the Police identified a total of 312,366 suspects in crime cases. It indicates a decrease in the number of suspects by 2% compared to the year 2015, when the number amounted to 318,713. In 2016 amongst the criminals identified by the Police, there were 13, 006 minors (slightly more than in the previous year, when the number was 12,898).

CHART 2. OVERALL CRIME DETECTION IN 2007-2016.
The minors constituted 4.2% of all identified suspects (in the year 2015 the percentage was equal to 4%) (For more information see: The report on crime in Poland, The Ministry of Interior and Administration in 2014 – 2016).

### CHART 3. THE NUMBER OF CRIMINALS ESTABLISHED BY THE POLICE IN 2007–2016

The crime risk indicator (Poland overall, and broken down into voivodeships) per 100,000 inhabitants is shown in Fig. 1.

An average, overall criminal threats in Poland per 100,000 inhabitants in 2016 were equal to 2022* which was the lowest valued in recent years. The indicator has been decreasing together with the number of crimes detected in Poland (in 2013 it was equal to 2,754, in 2014 to 2,361, in 2015 to 2,151). Generally, in 2016 the lowest total crime risk indicator per 100,000 inhabitants was observed in the eastern and central part of the country. The highest values of total crime risk indicator per 100,000 inhabitants were observed in the western voivodeships and within the General Police Headquarters’ area of operations.

In 2016 the risk indicator of over 2,000 crimes per 100,000 residents was recorded in the following voivodeships: Lower Silesian, Silesian, Lesser Poland, Lubusz, West Pomeranian, Pomeranian and Opole, and also within the General Police Headquarters area of operations. In 2016, as compared to 2015, the overall crime risk indicator per 100,000 residents decreased in all the voivodeships.

### IV. THE SENSE OF SECURITY IN POLAND

The public opinion survey concerning the sense of security amongst Poles mainly relates to the assessment of the Police work with respect to combating crime, and the fear of crime. The results of the survey carried out in 2016 and in preceding years indicate that the citizens of Poland feel safe. The results of social evaluation of the Police which is a law enforcement agency responsible for most operations connected with ensuring security in the country, remains high. The information regarding the current level of the sense of security, declared concerns and expectations of Poles regarding safety derive from public opinion polls conducted by independent research centres (the Centre for Public Opinion Research) irrespectively, or at the request of the National Polish Police Headquarters (the Polish Crime Survey). The Centre for Public Opinion Research since the end of 1980s has been conducting regular surveys concerning the sense of security among the inhabitants of Poland. The survey conducted in the middle of March 2016 demonstrates that Poles declare a very high sense of security. The survey was conducted in March 2016 on a sample of 1,007 Poles (N=1007).

Over the past several years, the outlook on the security in Poland has considerably changed. Since 2007 a high proportion of respondents has been claiming that life in Poland is safe, as compared to the number of respondents who declared the opposite. In March 2016 four-fifths of adult Poles (80%) recognised the country as safe. A similar result was registered in April 2001, when 81% of respondents claimed that Poland is a safe country. Compared to the survey conducted in 2015, the number of positive opinions increased by 14 percentage points. In the research carried out in March 2016, 16% of respondents declared that Poland is not a safe country. Compared to the...
previous survey, the number of respondents claiming that Poland was not a safe country to live in, decreased by 12 percentage points. It is the lowest result recorded in history.”

**CHART 4. IS POLAND A COUNTRY WHERE YOU LIVE SAFELY? (IN %) N=1007**

Source: The report on crime in Poland in 2016, the Ministry of Interior and Administration, Warsaw 2016

In the CBOS opinion poll from March 2016 in which the cyclical question on the sense of security near the place of residence (in a district, in the neighbourhood, in the countryside etc.) was asked, 95% of adult Poles claimed that their neighbourhood may be classified as safe and calm. This result is the highest in the history of the research. Since April 2015 the number of such indications have increased by 7 percentage points. At the same time, 5% of the respondents, the least so far, presented an opposite view.

**CHART 5. IS POLAND A SAFE COUNTRY TO LIVE IN? (IN %) N=1007**

Source: The report on crime in Poland in 2016, the Ministry of Interior and Administration, Warsaw 2016

According to CBOS opinion poll from March 2016, 62% of adult Poles were not afraid of becoming a victim of crime. Since the previous edition of the survey (April 2015) a percentage of respondents, who are not afraid of becoming victims of crime, has increased by 13 percentage points (so far it has been the highest score in the study). At the same time, 37% of respondents expressed concern that they could become victims of crime, however only 3% declared a strong sense of such danger (I am afraid of it). It has been the lowest result in the history of this study.

**CHART 6. ARE YOU AFRAID OF BECOMING A VICTIM OF CRIME? (IN %) N=1007**


**CHART 7. ARE YOU AFRAID THAT SOMEONE FROM YOUR CLOSEST FAMILY COULD BECOME A VICTIM OF CRIME? N=1007**


Regular surveys evaluating public institutions and agencies performed by the Centre for Public Opinion Research show high scores for the Police as compared to other surveyed institutions. According to 2016 research*, the percentage of Poles who assesses the Police positively increased compared to previous publications of research, and it was equal to 72%. In September 2016 the opposite view was declared by 17% of respondents (Chart 9).

In the CBOS survey from September 2016 only local government units were evaluated higher than the Police. The army and TV stations TVN and Polsat, were ex aequo in second place with the result of 72% of positive opinions (Chart 10).

**CHART 8. HOW DO YOU EVALUATE THE POLICE ACTIVITY? N=981**

Source: The report on crime in Poland in 2016, the Ministry of Interior and Administration, Warsaw 2016
V. THE POLISH CRIME SURVEY

The Polish Crime Survey (PBS) (PBS is the largest in size (N=17,000) social opinion poll on security in Poland. Random representative samples, conducting of research in the area and statistical data analysis are commissioned to independent research companies by the General Police Headquarters, whereas detailed analysis and survey reports are processed in the General Police Headquarters.) is a public opinion survey performed so far in ten publications (between 2007 – 2017). The survey mainly relates to the evaluation of work of police officers, the efficiency of the Police in the fight against crime and the level of fear of crime felt by the Polish citizens. The survey is implemented on a sample of 17,000 Poles over 15 years old, 1,000 respondents (random representative sample) in the area of operation of each Voivodeship Police Headquarters and Warsaw Police Headquarters (N=17000). Due to the way the results are used, the Polish Crime Survey is always performed in January and it constitutes a summary of the previous year. Drawing a test sample, conducting the study, and statistical data analysis are commissioned to independent research companies by the General Police Headquarters.

Adult Poles were asked whether they feel safe during walks after dark in their neighbourhood. Over three-quarters of the questioned Poles (76,1%) declared a sense of security during walks after dark. 17,8% of respondents indicated a lack of sense of security, whereas 6,2% of subjects found it difficult to answer the question. Compared to the previous survey results (January 2016) the number of people who declared they feel secure walking after dark increased by 2 percentage points. At the same time the percentage of answers stating the lack of security decreased by 4,2 of percentage points (Chart 10).

The selected group of Polish citizens was asked about effectiveness of the Police in the fight against crime. The majority of respondents (68,7%) considered the Police to be effective. Less than a quarter of respondents presented different declarations (23,9%). Every tenth person (11,9%) could not provide the answer. Rating in this field has improved compared to the previous year. The increase in a percentage of indication of the answer ‘effective’ by 2,7%, while the percentage of indication of answer ‘ineffective’ decreased by 3,1% (Chart 11).

The participants of the study were also asked to evaluate the work of police officers serving in the area of their residence. The majority of the questioned Poles (69,2%) evaluated it positively. The negative opinion was given by 16,7% of respondents, whereas 14,1% had no opinion on this subject. Compared to the previous year, one might observe a slight increase in the percentage of positive opinions (by 1,8%), while the percentage of negative answers decreased by 2,4%.

The latest publication of the Polish Crime Survey shows that over three-quarters of Poles (76,1%) feels safe while walking after dark in their neighbourhood. A lack of a sense of security was declared by 17,8% of subjects. Compared to the previous publication of the study, one may observe an increase in the sense of security (increase in the percentage of respondents stating that they feel safe by 2%, while decrease in the percentage of subjects showing different declarations by 4,2%).

Respondents were also presented with a list of potential threats and were asked to select the maximum of three which worry them the most in their area of residence. As the study illustrates, the biggest concerns are: bravado of drivers (29,5%) and burglary e.g. into apartments, cellars or cars (28,7%). Over one-fifth of respondents is afraid of assaults, robberies (21,1%), destruction of property by vandals (20,3%) or aggression of intoxicated persons (20,2%). The remaining threats are indicated by less than one-fifth of subjects. Compared to the
previous year results, the respondents are less likely to point to burglaries (decrease by 5.8%), fights (by 3.7%), theft, e.g. pick pocketing (by 3.3%) and assaults, robberies (by 2.6%), however more often they fear vandalism (increase by 4.1%) (Table 1).

The subjects were also asked which issues referring to the Police work were the most important to them. The study’s results indicate that police officers are first of all expected to arrive promptly at the crime scene after a call to the emergency number has been made (44.5%). For over one third of Poles, the Police effectiveness is essential (35.3%), and to about one quarter of Poles it is the presence of police patrols in the area of residence (25.5%), possibility of easy calling the emergency number (24.0%) as well as honesty and police incorruptibility (23.1%). Every fifth respondent expects a quick and efficient proceedings, without further formalities (20.6%). Compared to previous results of the research publication, the percentage of indication referring to possibility of easy calling the emergency number decreased (8.9% decrease), as well as fast arrival at the crime scene (6.4% decrease), and also the Police effectiveness (3.3% decrease). Whereas the subjects more often indicate professionalism and competence of police officers (increase by 4.5%).

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<td>17.6</td>
<td>14.9</td>
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<td>16.0</td>
<td>12.8</td>
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<td>theft (e.g. pick pocketing)</td>
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<td>12.2</td>
<td>16.2</td>
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<td>22.8</td>
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<td>drug trafficking</td>
<td>6.0</td>
<td>6.3</td>
<td>5.7</td>
<td>4.2</td>
<td>5.4</td>
<td>9.1</td>
<td>8.3</td>
<td>5.0</td>
<td>8.4</td>
<td>9.1</td>
</tr>
<tr>
<td>noisy, unmanneringmous neighbours</td>
<td>5.7</td>
<td>5.8</td>
<td>6.4</td>
<td>4.6</td>
<td>6.7</td>
<td>6.5</td>
<td>5.9</td>
<td>4.9</td>
<td>5.0</td>
<td>8.4</td>
</tr>
</tbody>
</table>

Source: The report on crime in Poland in 2016, the Ministry of Interior and Administration, Warsaw 2016

| VI. CONCLUSION |

In 2016 the Police detected a total of 776,909 crimes. It constitutes a decrease in total crime by 6.2% when compared to 2015. Between 2009-2011 the number of offences detected by the Police, has slightly risen, following a considerable drop in 2004–2008. Another fall was observed after the year 2011. The number of crimes detected in 2016 was lower than the one recorded in 2007 (when over 1,15 million crimes were found) by 32.6%. In 2016 the overall detection rate of crimes was equal to 67.8% and it was higher than the one recorded in 2015 by 1.9 of percentage points (65.9%). Along with the decrease in the number of crimes found, the number of suspects is also decreasing. In 2016 the Police established a total of 312 366 suspected crimes. It indicates a decrease of suspects by 2% compared to 2015, when the number was equal to 318,713. Results of an independent opinion poll conducted in 2016 and at the beginning of 2017 indicate that inhabitants of Poland feel safe. Social rating indicators of the Police who is responsible for execution of the largest number of tasks connected with ensuring the state security, has remained at a high level (the Centre for Public Opinion Research - A sense of security every day). The results of a study from March 2016 show that the residents of Poland declare a strong sense of security. The majority (80%) of Poles regarded the country as safe (the opposite view was expressed by only 16% of respondents). In the same survey, the subjects were asked about a sense of security in their neighbourhood (district, estate, village). The results were even higher than the ones relating to the whole country. The vast majority (95%) of subjects defined their neighbourhood as safe and peaceful (5% of respondents presented the opposite view). The Poles were also questioned about the sense of security during walks after dark in their neighbourhood. In January 2017, the vast majority of Poles (76,1%) declared that they feel safe in such situation (17.8% of subjects presented the opposite view). Analysing the Police effectiveness in the fight against crime in the place of residence, in January 2017 68.7% of subjects confirmed that the Police is effective. 19.4% of respondents presented an opposite opinion. In the Polish Crime Survey, the Poles positively evaluated work of police officers who serve in the area of their residence. In January 2017 the Poles were also enquired about the frequency of police patrols (mobile and on foot) in the neighbourhood. Most of the respondents (58%) claimed that the police patrols are visible at least once a week. 16.2% of subjects declared that the police patrols are observed at least once a month in the area of their residence. 11,3% of respondents claimed that the Police patrols were present less than once a month, whereas 7.8% of subjects stated that they were not present at all (5.8%).

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Organisation of Execution of Police Tasks in the Context of Risk Management Process

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Abstract—The paper focuses on the presentation of statutory tasks and procedures applied by the Police in crisis proceedings. The description of the formation is enhanced by its organisational structure which is shown from the perspective of particular stages of crisis management. The author also describes the command system applied by the Police in intervention, action and operation activities. The information presented therein serves as a background for better comprehension of the specifics regarding risk management, security of the state, public order and protection of critical infrastructure. Functioning of the Police formation is possible thanks to widely understood risk management. The Police like other law enforcement agencies and institutions functioning in multiple functional spheres, applies various tools of risk assessment and methods of its analysis.

Index Terms— crisis management, government administration organs, heads of central offices, risk management, the Police.

I. INTRODUCTION

To what extent is it possible to provide the proper level of security and public order in Poland? In reality, the answer to this question lies in the efficiency of the Polish Police as an institution ex officio responsible for security issues. It is a force playing a key role in provision of security tasks executed by combined national administration alongside the National Fire Service, the Municipal Police, the Central Anticorruption Bureau, the Military Police and the Border Police. The Police is a law enforcement agency responsible for maintaining public order, security, property protection and protection of facilities critical for the security of the state. Because of the nature of tasks legally assigned to the Police, the formation is an ideal example of a service which is obliged to apply the procedures of risk management.

The Police is a force ex officio involved in conducting activities aimed at providing internal security of the state. Holyst emphasises that the Police forces were created to fulfill tasks provided for by national legislation. The scope of tasks to be executed by the Police is set forth by the legislator in a number of legal acts (Holyst, 2013). The origins of the formation go back to the old times, with rich interwar tradition culminating with the first State Police Act which was passed on 24 July 1919 (Misiuk, 2008). The contemporary scope of activities of the Police is presented in the table below.

<table>
<thead>
<tr>
<th>Legal basis</th>
<th>Statutory tasks of the Police</th>
</tr>
</thead>
</table>
| Act of 6 April 1990 on the Police art. 1.2 | • protection of people’s life and health and protection of property against lawless assaults which might cause damage to those goods,  
• protection of public safety and order, including ensuring peace in public places and in public means of transport, road traffic and on waters allocated for common use,  
• initiation and organisation of activities aimed at preventing crimes and petty offences and crime-related events, and cooperation with state authorities, local governments and social organisations in that regard,  
• detection of crimes and petty offences and prosecution of perpetrators thereof,  
• supervision of municipal guards and specialised armed security forces within the scope laid down in separate provisions,  
• controlling whether administrative provisions and codes of order related to public activity or binding in public places are observed,  
• cooperation with Police forces from other countries and their international organisations on the basis of agreements and international treaties and separate regulations,  
• gathering, processing and forwarding criminal information,  
• running a database with information on the results of the analysis of deoxyribonucleic acid (DNA). |

Source: Act of 6 April 1990 on the Police (Journal of laws of 2011, no 287, item 1687, no 217, item 1280, no 230, item 1371 as amended).
The paper in its substance concentrates on the presentation of statutory tasks and procedures applied by the Police in crisis activities. The description of the formation has been enhanced by its organisational structure, which is presented based on particular levels of crisis management. Moreover, the author of the paper provides a description of the command system applied by the Police in case of intervention, action or operation. The information presented therein is supposed to form a comprehensive picture of the peculiarities of the organisational structure of the formation including its activities related to risk management of state security and public order and protection of critical infrastructure.

II. OUTLINE OF ORGANISATIONAL STRUCTURE OF THE POLICE IN POLAND

The structure of the Police forces in Poland reflects the administrative division of the country which means that the tasks of the Police form a segment of activities of the so called combined administration and constitute a part of the crisis management system. Structural divisions refer to tasks carried out by the following services: criminal service, prevention service and the service providing support for the Police activities in the field of organisation, logistics and technology (Act of 6 April 1990 on the Police, Art. 4). On particular levels of Police management there are organs such as: the Commander in Chief of the Polish National Police as a central organ; the Voivodship Police Commanders and the Chief Commander of Warsaw Metropolitan Police; the Poviats and Municipal Police Commanders which constitute the lowest level of the Police management there are organs such as: the Commander in Chief of the Polish National Police as a central organ; the Voivodship Police Commanders and the Chief Commander of the Metropolitan Police; the Poviat (Municipal) Police Commander shall fulfill their tasks with the assistance of their headquarters and the Police Station Commanders. The Police Commander in Chief, the Voivodship Police Commander and the Poviat (Municipal) Police Commander shall fulfill their tasks with the assistance of their headquarters and the Police Station Commanders with the assistance of their station (Act of 6 April 1990 on the Police, Art. 6g).

In headquarters, in turn, particular services function as offices, departments, sections, cells, links, teams and individual posts. The localisation of the central and voivodeship units, the localisation of training centres and organisational structure of the National Police Headquarters is presented in Fig. 1, Fig.2.

A slightly different structure may be observed in case of special and training units, however in the present publication these issues have been overlooked as they do not constitute a part of the author’s research.

The smallest but at the same time the most numerous organisational units of the Polish Police forces are police stations, specialist stations and precincts. These local units carry the heaviest burden of tasks correlated around direct contacts with citizens. As an example it should be emphasized that a single police station may consists of such constituents as:

- Criminal department, investigative department, prevention department, patrol and intervention department;
- Beats of neighbourhood/community police officers;
- Criminal section, prevention section;
- Criminal team, search team, officers on duty team, district constables teams, IT team, juvenile and pathology team, presidential team etc.
- Independent posts in particular services.

The Headquarters of Warsaw Metropolitan Police being a separate organisational entity on the voivodeship level, displays slight divergences from the general standard. The Metropolitan Area of Warsaw is divided into areas served by regional headquarters which operate on the same rights as poviat headquarters. Regional Police Headquarters in its organisational structure may include units such as: department, division, section, team, beat, police station and precinct. Heads of police stations constitute the lowest level of the Police organisational structure and they execute statutory police tasks on the level of one or more communes or municipalities reporting to appropriate poviat, regional or municipal headquarters.
III. POLICE ACTIVITIES IN CRISIS SITUATIONS

The entirety of police activities corresponds to particular phases of crisis management what finds reflection in planning documents and distribution of institutional competences. The entirety of activities performed by the Police forces focuses on the four phases shown in the diagram below.

Diagram 1. Phases in police activities in crisis management.

The Police activities in case of emergencies such as natural disasters and technical failures focus on: alarming and warning, cleanup and direct rescue activities as well as attempts at restoration of the original state of things.

The alarming and warning phase consists of:
- Obtaining, processing and providing information on the incident which has taken place for the purpose of management, command and collaboration;
- Providing information and announcements regarding the threat by means of police communication systems and sound amplifying equipment;
- Making the police resources and communication systems available for other services and organs conducting rescue activities in order to pass on information about the threat and for management and command purposes, while maintaining the principle that the aforementioned systems and means of communication will be operated solely by the Police officers.

The cleanup phase consists of:
- Providing uninhibited access for emergency services and rescue teams;
- Organising detours of endangered zones and dissemination of information about these detours;
- Protection of order in places where rescue teams are in operation and securing places which pose additional threat for the life and health of citizens;
- Preventing accumulation of crowds and counteracting outbursts of panic;
- Law enforcement and assuring that commands of chiefs of rescue operations are being obeyed;
- Convoying columns of emergency vehicles transporting the injured, should traffic disruptions occur;
- Assistance in designation of assembly points and parking areas for evacuation vehicles;
- Informing the public on directions, distances and ways of access to the assembly points of evacuation;
- Directing traffic on evacuation routes and, if necessary, convoying columns with evacuees;
- Protection of order in and around first aid stations and in and around assembly points for casualties;
- Supervision over organisation and functioning of the system of protection of abandoned property;
- Protection of sites where the abandoned property is stored or awaits evacuation, protection of humanitarian aid posts;
- Searching the area for collection, labelling and depositing of bona vacantia;
- Obtaining and disseminating information on medical and first aid facilities as well as storage facilities;
- Keeping a register of casualties and their identification.

The phase of direct rescue activities consists of:
- Assistance in evacuation of victims, the sick and the elderly from the endangered zones and making police means of transport available for the evacuation purposes of people and property;
- Giving first aid to those in need;
- Making police vehicles available for rescue purposes;
- Making police facilities available for the purposes of managing rescue activities;
- Participating in activities securing technical equipment, building fortifications in situations of direct escalation of threats, where forces and means of entities responsible for these works are insufficient or non-existent and abandonment of these works could result in escalation of damages resulting from these threats.

The final phase focusing on restoring the original state of things consists of:
- Directing traffic of people and vehicles;
- Protection of spots where humanitarian aid is distributed;
- Providing information about whereabouts of victims and property;
- Briefing about the current state of the threats.

The heads of the Police organisational units are responsible for execution of the tasks mentioned above. In addition, they are also obliged to implement planning schemes. The schemes include: a written request for approval of the plan to the supervisor of the head of the unit, adjustment sheet, update of the plan as well as operational and remedial documentation.

The operational documents include:
- Main guidelines of the plan.
- Profile of threats (description and map):
  - Natural disasters - hurricanes, floods, forest fires etc.,
  - Technical failures – transport of dangerous substances (by road and rail), fires in cities, petrol tanks (liquid and gas), failures of appliances with toxic industrial substances, road, rail, air and building disasters, failures of water facilities etc.,
- Tasks of the head of an organisational unit of the Police in the conditions of natural disasters and technical failures in reaction and reconstruction phase.
- Tasks of the head of the unit of the Police executed as a result of a specific threat including: alarming and warning, cleanup and rescue activities with respect to restoration of the original state that existed before the threat occurred.
- Organisation of activities of a unit of the Police:
  - procedures of duty service proceedings,
  - functioning of an internal alarming system as well as
functioning of the general warning and alarm system,

- determination of forces and measures needed for the execution of tasks,
- mode of appointment of the head and personnel of the command unit,
- provision of communication for the purposes of the conducted activities,
- logistic support of activities,
- preparation of a spare command post,
- evacuation plan of one’s own unit.

- Organisation of cooperation with services and public administration organs with territorial responsibility with respect to: warning and alarming, exchange of information, providing communication, logistic support of activities.

The whole system of the police operations may be conducted as an intervention, action or a police operation. The command system in case of an intervention concentrates on:

- ‘determination of the type of threat and forwarding information about the threat,
- isolating the area and organisation of road traffic,
- maintaining security and public order,
- property protection and evacuation,
- investigative activities (in case of a technical failure), providing first aid to the those in need’ (Act of 6 April 1990 on the Police).

The Police command system in case of an action consists of:

- ‘evaluation of the threat through determination of its nature and estimation of its development,
- determination of the purpose of undertaken activities,
- determination of tasks for holders of posts in respective areas and coordination of their execution,
- evaluation of volumes of forces and resources and request for backup when necessary,
- designation of own command post (an advanced command post),
- organisation of communication facilities for the command purposes,
- designation of a press officer responsible for issues related to the incident,
- cooperation with rescue operations commanders,
- cooperation with the commander of activities on the level of Police operation (if there is one),
- cooperation with public administration organs with territorial responsibility,
- reporting about current situation and activities to the superior’ (Act of 6 April 1990 on the Police, Art. 6).

Command in case of an operation focuses on:

- ‘evaluation of the threat, through determination of its nature and estimation of its development,
- determination of the purpose of undertaken activities,
- delegation of tasks to the heads of sub-operations,
- issuing demand for additional forces,
- supervision of execution of tasks conducted by subordinate forces,
- coordination of communication for the purposes of the conducted activities,
- coordination of logistic, medical and technical back up,
- setup of an own command post,
- cooperation with heads of rescue activities,
- cooperation with organs of central and local government administration,
- cooperation with the media,
- reporting about current situation and activities to the superior’ (Act of 6 April 1990 on the Police, Art. 7).

The cycle of the command process is presented in the diagram below. Particular steps come down to: formulating, communicating and raising awareness about the aim of the activity, obtaining, processing and sharing information, forecasting, selection and delegation of tasks, planning, organising and coordinating, stimulating, motivating and supervising over tasks execution.

The analysis of statistical and historical data conducted with respect to the Police activities made it possible for expert groups to develop procedures which can be applied in case of a crisis situation.

![Diagram 2. Process of the Police command system.](image)

Source: Didactic materials of the Higher Police Training School in Szczyno.

Within the police activities directly linked to crisis management proceedings, it was possible to develop a series of procedures allowing to systematize activities and identify threats. Risk assessment was based on historical data, analyses of figures and applying consultation elements and analytical expert teams.

The interrelations between threats, tasks executed by the Police and the institutional scope of cooperation in crisis situations are presented in Table 3 which presents a selection of threats.

<table>
<thead>
<tr>
<th>PROCEDURE</th>
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<tbody>
<tr>
<td><strong>SOCIAL PROTESTS – ROAD BLOCKADES</strong></td>
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<td><strong>T</strong></td>
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<tr>
<td>1. Paralysis of road traffic of various magnitudes (local, poviat, voivodship, national, international roads).</td>
</tr>
<tr>
<td>2. Breach of security and public order in road traffic.</td>
</tr>
<tr>
<td>3. Creating dangerous situations for health, life and property of the road users as well as for the protesters taking part in the blockade.</td>
</tr>
<tr>
<td>4. Threat for security and public order in the area of the protest caused by the use of dangerous objects, chemicals and flammable substances.</td>
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<tr>
<td>5. Threat for health and life of police officers.</td>
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<table>
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<tr>
<th>TA</th>
<th>Initial phase:</th>
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- **TABLE 2.**
- **POLICE PROCEDURES IN THREAT SITUATIONS (T – THREAT, TA – TASKS, C – COOPERATION)**
**PROCEDURE**

<table>
<thead>
<tr>
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<th>Note</th>
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<tbody>
<tr>
<td>a) obtaining information about the organised blockade,</td>
<td></td>
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<tr>
<td>b) determination of traffic rules, designating and disseminating information on detours in cooperation with territorially competent road administrators,</td>
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<tr>
<td>c) dissemination of information on traffic disruptions caused by the ongoing blockade and informing about alternative routes and detours,</td>
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<tr>
<td>d) determination of forces and resources needed for correct execution of the task,</td>
<td></td>
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<tr>
<td>e) provision of information on the situation,</td>
<td></td>
</tr>
<tr>
<td>f) organisation of communication system,</td>
<td></td>
</tr>
<tr>
<td>g) organisation of cooperation,</td>
<td></td>
</tr>
<tr>
<td>h) appointing the commander of operations, preparing the agenda for the commander of the operation (action),</td>
<td></td>
</tr>
<tr>
<td>i) issuing the decision on appointing the command post, preparing the agenda for the commander of the operation, obtaining a plan of the area of operations which includes access and evacuation routes.</td>
<td></td>
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</tbody>
</table>

**Implementation phase:**

<table>
<thead>
<tr>
<th>Procedure</th>
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<tr>
<td>a) if necessary – assisting competent entities in the negotiation process,</td>
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<tr>
<td>b) informing the blockade organisers about the necessity to discontinue any unlawful activities and about the right of the Police to start proceedings aimed at removing the blockade,</td>
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<tr>
<td>c) informing persons with parliamentary immunity about the necessity to leave the area of operations.</td>
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<tr>
<td>d) removing the rioters and their equipment,</td>
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<tr>
<td>e) preparing a report from activities including the description of the course of action and any extraordinary occurrences, losses in the police property, volumes of used forces and resources and sending it to the head of staff,</td>
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</tr>
<tr>
<td>f) ongoing documenting of events on film and photography.</td>
<td></td>
</tr>
</tbody>
</table>

1. Territorially competent road administrator.
2. Competent organ of public administration.
3. the Municipal Police – as an agency supporting police operations.
5. the Fire Department in case of fire threat.
6. the Border Police, should the roadblock occur in the vicinity of a border.

**OCCUPATION AND BLOCKADE OF FACILITIES**

<table>
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<td>f) information on detours in cooperation with territorially competent road administrators,</td>
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**TERRORIST ATTACKS ON:**

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1. C. the Fire department.
2. the Municipal Police – supporting activities.
3. the Electricity emergency service.
4. the Water and sewage emergency service.
5. the National Fire Service and the Railway Police in order to monitor transport and places of storage of harmful substances which may pose threat for public security.
2. The Internal Security Agency, the Military Counterintelligence Service, the Military Intelligence Service, the Military Police, the Border Police in order to exchange knowledge on terrorism-related crime and sources of its financing.
3. PWGT: international groups involved in identification and prevention of terrorism.
4. Europol and Interpol.
6. The Minister of Health.
7. Neighbouring countries within trans-border cooperation.

Ongoing cooperation within exchange of information on crossing the borders and migration of persons suspected of a terrorist activity, territorially competent Border Police stations. The analysis of all obtained information on the possibility of a terrorist threat and exchange of such information between the Internal Security Agency, the Government Protection Bureau, the Military Police, the Border Police as well as other services and agencies.

APPLICATION OF HIGH EXPLOSIVES

1. Threat for life and health of citizens who found themselves under terrorist attack in which explosives were used.
2. Causing considerable material losses in the danger zone.
3. Discontinuation of communication by road, rail and air.
4. Discontinuation of energy and heating supply, limited or broken radio and telephone communication.
5. Attempt to extort a certain action from central or local authorities.
6. Unwillingness to abandon the place of residence and insisting on remaining in the danger zone and the need to undertake activities aimed at restoring order by the Police in order to support a unit of local government.
7. Devastation and robbery of private and public property left behind by owners because of evacuation of the area under a potential threat of an explosion.
8. Chaos in the area of rescue operations and disruptions in security and public order during proceedings.
9. Disruptions in traffic occurring along evacuation routes or access roads for police and rescue vehicles caused by the onlookers and their vehicles (cars, bikes etc.).
10. Impaired efficiency of medical services activities caused by the hospitals being full and insufficient amounts of medicaments and first aid supplies.

1. Receiving a report about a bomb scare.
2. Sending the Police Mine and Pyrotechnic Squad to the bomb scare location.
3. Searching the area and conducting threat assessment by members of PMAP squad.
4. Issuing a decision (by the Chief Commander on voivodeship or metropolitan level) about engaging the PMAP squad and appointing the head of the action (operation).
5. Initiating collaboration with command posts of rescue services, inspection, municipal services – appointing a person responsible for circulation of information.
6. Collecting necessary information on the scene of the incident (description of the terrain, access routes, local infrastructure i.e. sewage system, electricity and gas networks) graphic schemes, building plans, topographic maps.
7. Designation of places of concentration of regular and prevention forces sent by other units.
8. Practical implementation of procedures and the algorithm of proceedings.
9. Balancing of available forces and resources in order to satisfy the direct needs related to securing the scene of the incident, evacuation of people, providing access roads, convoying emergency vehicles, determination of needs with respect to the number of staff, transport of equipment and communication with other units.
10. Resolving of the crisis situation by neutralisation of the explosive device (defusion) or transporting it for defusion in military training ground.

<table>
<thead>
<tr>
<th>Consequences</th>
<th>Description</th>
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<tbody>
<tr>
<td>A</td>
<td>Negligible</td>
</tr>
<tr>
<td>B</td>
<td>Limited</td>
</tr>
<tr>
<td>C</td>
<td>Serious</td>
</tr>
<tr>
<td>D</td>
<td>Very serious</td>
</tr>
<tr>
<td>E</td>
<td>Disastrous</td>
</tr>
</tbody>
</table>

Source: Crisis management, didactic materials of the Higher Police Training School in Szczecin.

RISK EVALUATION AND MEASUREMENT

Risk is calculated as the product of value of a threat incident probability and result of this incident.

\[
CR = P \times S 
\]

where:

- \( P \) – probability
- \( S \) – determine result

\[
CR = \text{calculated risk}
\]
Risk assessment is a starting point for planning the course of action, which depends on the state of threats for a specific community, environment or facility.

With this respect the following must be determined:

- ‘Where are the risk posing regions located?’
- How to describe and define threat?
- How to evaluate the threat and risk zones with respect to the objects (regions) which may pose a threat? Then it is necessary to conduct hierarchisation of objects (regions) carrying risk.
- How to utilize the obtained results?” (Directive no 982 of 21 September 2007 on regulations governing organisation and mode of execution of the Police tasks related to reconnaissance, counteracting, combating crimes and offences committed during sporting events and on gathering and processing information related to security of mass sporting events).

The forecasted scenarios are the basis for developing variants of actions in the action plans of heads of police operations. Depending on the kind of risk and related estimated potential threat the following criteria for scenario building are selected:

- Quantitative criterion – forecasted number of participants in the incident,
- Topical criterion – forecasted place where the threat may occur,
- Threat criterion – forecast of the nature of the occurrence (Directive no 982 of 21 September 2007 on regulations governing organisation and mode of execution of the Police tasks related to reconnaissance, counteracting, combating crimes and offences committed during sporting events and on gathering and processing information related to security of mass sporting events).

Special attention should be paid to the issue of providing security during mass events. Risk assessment and risk analysis here is conducted by collaborating with organisers of sport events and other non-police related agencies who are responsible for providing security, organization and, if necessary, conveying transports of football fans, cooperation with other entities with respect to prevention activities focused on counteracting and combating incidents of aggression and violence (Act of 20 March 2009 on mass events security).

Moreover, pursuant to the act on security of mass events, the chiefs on municipal and poviat levels are obliged to issue an opinion based on the conducted risk analysis in order to foresee possible threats to security and public order related to each upcoming mass event (National Program of Critical Infrastructure Protection, 2018).

The necessity to apply the tools of risk assessment in case of domestic violence incidents has been dictated by the necessity to prepare police officers to use, in a professional and orderly manner, the tools offering an outlook on threats for life or health of people affected by domestic violence. As a global consequence, these procedures are aimed at raising the efficiency of police activities with respect to elimination of pathologies in social life. It is closely related to the execution of the Police statutory tasks leading to provision of security for those affected by domestic violence.

Since 1 August 2012 the Prevention Bureau and the Road Traffic Bureau of the Police Headquarters has been implementing a project under the title Standardised tools of risk assessment in domestic violence – enhancing competences of European Police officers (The Road Traffic Bureau of the Police Headquarters, Standardised tools of risk assessment in domestic violence – enhancing competences of European Police officers).

As a part of the implemented procedure an algorithm has been developed which consists of the following steps:

1) Initiate the Blue Card procedure – fill in section A;
2) Hand it over to the victim - part B;
3) If the behaviour of the perpetrator constitutes an offence stipulated in articles 156, 157, 160, 197, 207 of the criminal code – consider apprehension of the perpetrator;
4) When in doubt whether to apprehend the perpetrator or not, fill in the questionnaire and use it – answer ‘yes’ to any of questions 1-3, or 6 ‘yes’ answers to questions from 4 to 13;
5) Be aware of the legal basis of apprehension [attachment no 2].
6) Initiate the Blue Card procedure, fill in sections A and B in the presence of an adult and hand over part B to the parent or a legal guardian;
7) If the behaviour of the perpetrator constitutes an offence stipulated in articles 156, 157, 160, 197, 207 of the criminal code – consider apprehension of the perpetrator;
8) When in doubt whether to apprehend the perpetrator or not, fill in the questionnaire and use it – if you provide answer ‘yes’ to any of questions 1-4, or to 5 questions out of questions from 5 to 13;
9) Consider taking the child away from the family and placing it in an intervention-type foster home or in an intervention-type educational care facility;
10) Pursuant to Article 572 of the Code of Civil Procedure notify the Family Court;
11) If necessary call medical assistance.
APPENDIX

Risk assessment questionnaire
If risk factors occur put x in the boxes.

3. Were there acts of violence with the use of a dangerous object or were there threats that a dangerous object would be used?  

2. Did the perpetrator threaten to take the victim's life? Does the victim fear for her life? Does the victim think the perpetrator is capable of homicide?  

3. Were there attempts to strangle the victim?  

Answer YES to five or more questions from the above questions (1-3)

CONSIDER APPROXIMATION

4. Has the violence towards the victims intensified recently?  

5. Is the perpetrator mentally impaired, has the perpetrator ever been treated in a psychiatric institution?  

6. Is the perpetrator intoxicated (alcohol, narcotics, drugs)?  

7. Does the perpetrator have a criminal record for domestic or non-domestic violence?  

8. Has the perpetrator ever threatened to commit or attempted to commit suicide?  

9. Has the victim ever threatened to commit suicide?  

10. Is the perpetrator obsessively jealous of the victim of violence?  

11. Has the victim broken up with the perpetrator recently?  

12. Has the perpetrator ever beaten up the victim while she was pregnant?  

13. Is there a gun in the household?  

Answer YES to five or more questions from the above questions (4-13)

CONSIDER APPROXIMATION

In every case proceed with the BLUE CARD procedure.

Perpetrator – a person suspected of using domestic violence  
Victim – a person that is allegedly a subject of domestic violence

Domestic violence – a single or repeated intentional actions or neglect violating...

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No. 1. Tools of risk assessment in case of domestic violence. Questionnaire 1
IV. CONCLUSION
The analysis of available tools for risk assessment, the methods of analysis and the forms of risk management used by the Police forces in Poland, made it possible to draw the following conclusions:

- the use of the tools and methods of risk assessment is on the increase,
- the widest application of risk assessment tools can be observed on central and voivodeship level,
- it is advisable to extend the application of tools and methods of risk management on municipal, regional and poviat level,
- in some areas of police activity a number of standardized tools and methods is used such as managerial review, health and safety, fire safety etc. In others there is a considerable lack of movement towards standardization,
- the general management policy in the Police forces to a large extent assumes application of tools and methods of risk management what finds reflection in the mission and vision of the Police, creation of tasks, development of priorities and determination of measures for task execution,
- development of procedures applied by the Police with respect to crisis management is preceded by risk assessment,
- the most frequently used tools and methods include: historical analysis, data analysis, expert teams and data collected from local representatives. Other tools typical for functioning of a police formation are: reconnaissance of district constables, operational and investigative activities, police databases, criminal analyses etc.,
- it seems legitimate to extend the number of existing procedures by an element defining the probability of occurrence of certain risks,
- it is necessary to extend the application of tools of risk assessment with respect to particular threats to be dealt with by the Police,
- the Police training programme with respect to the issues constituting the subject matter of the present paper should be dramatically extended,
- motivating the police executives to develop and implement new methods and innovative research tools is equally vital.

REFERENCES


Decision no 125 of the Police Commander in Chief of 5 April 2013 on functioning of the National System of Police Information. HQ Official Journal KGP of 2013, item 28.


Directive no 982 of 21 September 2007 on regulations governing organisation and mode of execution of the Police tasks related to reconnaissance, counteracting, combating crimes and offences committed during sporting events and on gathering and processing information related to security of mass sporting events. HQ Official Journal of 2007, no 17.


Directive no 213 of the Police Commander in Chief of 28 February 2007 on methods and forms of preparation and execution of police tasks in case of a threat for life or health of citizens or their property, security and public order. HQ Official Journal of 2007 No 5, item 49.

Directive no 1041 the Police Commander in Chief of 28 September 2007 on detailed rules of organisation and the scope of activities of headquarters, police stations and other organisational units of the Polish police forces. HQ Official Journal of 2009 no 15, item 72 as amended.


