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REGULATION OF ADMINISTRATIVE FINES IN THE POLISH CODE OF ADMINISTRATIVE PROCEDURE

1. PRELIMINARY ISSUES

In legal theory it is stated that a sanction is related to the threat of directing a certain burden (adverse effect) towards an entity that, in carrying out a certain action, violates a norm that applies to it/him. Sanctions are also used in administrative law. An administrative sanction is a legal instrument whose task is to impose a burden on an individual who does not perform administrative law obligations¹. These obligations may arise directly from a normative act (law) or from an act of executive regulation or decision applying that law (administrative decision).²

The notion itself of an ‘administrative sanction’ has so far not received its own separate definition in positive law and is a product of legal language.³ Administrative sanctions constitute a type of burden for committing an administrative offense through which should be understood an act of unlawful conduct or unlawful abandonment of an order of conduct that results in violation of the norms of administrative law. There is no doubt that the administrative sanction should be seen as an instrument of administrative power that is not a consequence of committing an offense, but is a result of the coming into existence of a state that is unlawful (in terms of administrative law).⁴

The doctrine outlines, in relation to administrative sanctions, constitutional, procedural and enforcement administrative sanctions, as well as sanctions related

¹ See: J. Filipek, *Sankcja prawna w prawie administracyjnym*, „Państwo i Prawo” 1963, issue 12, p. 87.

² R. Stankiewicz, *Prawo administracyjne*, Warszawa 2011, p. 79.

³ M. Wincenciak, *Sankcje w prawie administracyjnym i procedura ich wymierzania*, Warszawa 2008, p. 13.

⁴ R. Stankiewicz, *Administrative Sanctions as a Manifestation of State Coercion*, „Wrocławskie Studia Erazmiańskie” 2017, Vol. XI, p. 269 and others.

to inter-entire procedural law.⁵ Constitutional sanctions are those that relate to the relationship between public administration bodies, e.g. in the structure of supervision or in internal relations, e.g. disciplinary penalties.⁶ Procedural sanctions are sanctions related to administrative proceedings to safeguard the proper conduct of such proceedings and enforcement sanctions are sanctions to enforce the obligation that is the subject of execution proceedings, for example, a fine for the purpose of coercion.⁷ Enforcement sanctions show far-reaching separateness from other administrative sanctions, especially from administrative punishment.⁸ The doctrine notes that sanctions resulting from execution enforcement serve primarily to achieve effective enforcement of a duty imposed on the individual, rather than repression.⁹

A separate type of administrative sanction is the imposition of administrative fines related to a specific violation of administrative law. This article presents the problems of administrative fines in the Code of Administrative Procedure.¹⁰ These solutions were introduced to this act in 2017.

The amendment to the Code of Administrative Procedure provided for the introduction of a new section (Section VIa), the provisions of which lay down the rules for imposing administrative penalties, ie penalties, cases justifying waiving the imposition of a penalty and granting the public administration authority the prescription, limitation of the imposition and enforcement of the penalty, and also the rules of postponement, payment in installments and cancellation of penalties. Added by the Act of 9 March 2017 amending the act – Code of Administrative Procedure and some other acts, provisions of art. 189a–189k Code of Administrative Procedure of is a novelty in the Polish legal system. It should be appreciated that the adoption of these rules has long been postulated in the doctrine, as well as in the statements of the Ombudsman or various organizations. Their establishment may be conducive to the pursuit of the principle of equality before the law, or the observance of the principle of proportionality.

Until now, there was a lack of coherent general regulation on the rules for imposing or administering administrative fines, and such issues as the penal

⁵ H. Nowicki, (in:) R. Hauser, Z. Niewiadomski, A. Wróbel (eds.), *System Prawa Administracyjnego. Tom 7. Prawo administracyjne materialne*, Warszawa 2012, p. 636.

⁶ *Ibidem*, p. 637.

⁷ J. Filipek, *Sankcjonowane i sankcjonujące stosunki administracyjno-prawne*, (in:) *Księga pamiątkowa Profesora Eugeniusza Ochendowskiego*, Toruń 1999, p. 80.

⁸ L. Klat-Wertelecka, *Sankcja egzekucyjna w administracji a kara administracyjna*, (in:) M. Stahl, M. Lewicka, R. Lewicki (eds.), *Sankcje administracyjne. Blaski i cienie*, Warszawa 2011, p. 72.

⁹ M. Lewicki, *Pojęcie sankcji prawnej w prawie administracyjnym*, „Państwo i Prawo” 2002, issue 8, p. 6.

¹⁰ The Act of 14 June 1960 – the Administrative Procedure Code (consolidated text: Journal of Laws 2017 No. 98, item 1257, as amended).

sanctions directive were sometimes regulated by specific provisions. This condition has been repeatedly evaluated negatively in the literature.¹¹

2. ADMINISTRATIVE FINES AS A TYPE OF ADMINISTRATIVE SANCTION

There have long been voices challenging whether the institution of fines, imposed by the decisions of administrative bodies, belongs in the framework of the administrative law system, placing them in the broadly defined criminal law system.¹² Nevertheless, the majority of views (rightly so) treat such a sanction as one type of administrative sanction.¹³ Therefore, this institution should be analysed, individually, each time, from the point of view of norms and the structure of administrative law. The imposition of an administrative fine is reduced to the issuance by an organ of public administration of an order to pay the amount specified in the act of application of the law by the entity that did not perform or performed inappropriately the administrative burden that had been placed upon it.¹⁴

The Constitutional Court emphasized that the process of imposing fines should be seen in the context of the application of instruments of administrative authority. Administrative punishment – in the opinion of the Constitutional Court – is not a consequence of committing a forbidden act, but a result of the coming into existence of an unlawful state, which results in that the assessment of the offender's attitude to the offense does not fit into the regime of objective liability.¹⁵

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Both in terms of doctrine and in case law, it is indicated that administrative fines are primarily intended to be preventive. The Constitutional Court stated that

¹¹ See M. Wyrzykowski, M. Ziółkowski, (in:) R. Hauser, Z. Niewiadomski, A. Wróbel (eds.), *System Prawa Administracyjnego. Tom 2. Konstytucyjne podstawy funkcjonowania administracji publicznej*, Warszawa 2012, p. 367.

¹² For example, compare included views in: E. Szumiło-Kulczycka, *Prawo administracyjno-karne*, Kraków 2004, p. 45 and others.

¹³ M. Lewicki, *Pojęcie sankcji prawnej...*, p. 66.

¹⁴ See: L. Staniszevska, *Materialne i proceduralne zasady stosowane przy wymierzaniu administracyjnych kar pieniężnych*, (in:) M. Błachucki (ed.), *Administracyjne kary pieniężne w demokratycznym państwie prawa*, Warszawa 2016, p. 29.

¹⁵ Judgment of the Constitutional Court of 31 March 2008, SK 75/06.

¹⁶ L. Staniszevska, *Materialne i proceduralne zasady...*, p. 29.

finances constitute measures aimed at mobilizing individuals to timely and properly perform their duties for the benefit of the State and are automatically applied by law and are of preventative importance. By announcing the negative consequences that will occur in the event of a breach of the obligations set out in the law or in an administrative decision, they motivate the performance of statutory duties, and the basis for the application of the penalties is the objective violation itself of the law.¹⁷ An administrative fine is intended to discourage breaches of duty and to prevent repeated infringements of designated obligations in the future.¹⁸ By announcing the negative consequences that will occur in the event of a breach of the obligations set out in the law or in an administrative decision, it motivates the addressees to perform their statutory duties.¹⁹

This does not mean, of course, that the sanction of a particular type should fulfill only this one function. Administrative financial penalties also serve as a restitution function, although they do not negate the possibility of fulfilling their repressive function, which, however, cannot dominate the other functions. The primary purpose of administrative financial fines should, however, be a protective function in relation to the administrative order, and only at the end of the hierarchy of importance as a repressive measure.²⁰ Nevertheless, the Constitutional Court recognizes, in the function allotted to an administrative fine, that which distinguishes it from a criminal measure. It recognizes that the nature of criminal sanctions is repression, while that of administrative penalties is prophylactic and prevention (the latter are not punishments for the offense, but merely a coercive measure to ensure the implementation of executive and administrative tasks). However, its implementation basically determines whether the sanction is essentially criminal or administrative.²¹

It should be noted that since 1 June 2017 the Code of Administrative Procedure has introduced the regulation of administrative financial fines in Poland. According to Art. 189b, an administrative financial penalty means a monetary penalty imposed by a statute imposed by a public administration authority through an administrative decision following an infringement of the law based on the failure to comply with, or a breach of, a prohibition against an individual, a legal entity or an organizational unit that does not possess the status of a legal person. By means of the aforementioned amendment, the statute was supplemented with a new section that contains, most of all, general grounds for imposing such

¹⁷ Judgment of the Constitutional Court of 25 March 2010, P 9/08.

¹⁸ See: Judgment of the Supreme Administrative Court of 21 February 2012, II FSK 1442/10.

¹⁹ Judgment of the Supreme Administration Court of 18 March 2015, I GSK 1456/13.

²⁰ I. Niżnik-Dobosz, *Aksjologia sankcji w prawie administracyjnym*, (in:) M. Stahl, M. Lewicka, R. Lewicki (eds.), *Sankcje administracyjne. Blaski i cienie*, Warszawa 2011, p. 136; A. Jaworowicz-Rudolf, *Funkcje sankcji administracyjnej i odpowiedzialności administracyjnej w ochronie środowiska*, Warszawa 2012, p. 223; see also M. Wincenciak, *Sankcje w prawie administracyjnym...*, p. 100.

²¹ Judgment of the Constitutional Court of 14 October 2009, Kp 4/09.

administrativeness and using these types of sanctions by administrative bodies. It includes guidelines for the imposition of penalties, as well as rules for waiving penalties and granting relief. It also introduces a provision governing the accrual of interest from lateness and a prescription for imposing and enforcing administrativeness.²²

In keeping with the example of existing penal liability regulations, a norm has been introduced into the Code of Administrative Procedure whereby, if, during the time in which a decision is issued concerning an administrative financial penalty, a law, other than that which existed at the time of the failure to fulfil the obligation for which the penalty is to be imposed, is in force, then the new law is applicable; if, however, it is more relative and pertinent for the parties, then the previous law should apply.²³ In turn, in art. 189d, what are known as directives of the administrative financial penalty are indicated. These directives constitute specific normative conditions affecting the determination of the amount of administrative financial penalties. These circumstances, like in the case of criminal liability, may have the effect of either mitigating or further encumbering the liability of the party upon whom the administrative financial penalty is imposed.

In addition, art. 189g provides for the introduction of the institution of the expiration of the possibility of imposing administrative penalties in the form of an administrative financial penalty by the issuing of an administrative decision (expiration of the imposition of a penalty) and the separate expiration of the obligation to perform obligations resulting from the fact of the imposition of an administrative financial penalty on the basis of a previously issued administrative decision (expiration of enforcement of a penalty).

The introduction of the above regulation will undoubtedly strengthen the guarantee system for the protection of the substantive rights of the party threatened with the imposition of an administrative financial penalty.

3. PREMISES FOR THE IMPOSITION OF AN ADMINISTRATIVE FINE

In art. 189d Code of Administrative Procedure defined the so-called directive on the administrative penalty payment. These directives constitute specific norms that influence the determination of the amount of administrative fines. The aforementioned circumstances, like criminal liability, may have a mitigating

²² R. Stankiewicz, *Regulacja administracyjnych kar pieniężnych w Kodeksie postępowania administracyjnego po nowelizacji*, „Radca Prawny. Zeszyty Naukowe” 2017, issue 2, pp. 9–32.

²³ See art. 189 of the Code of Administrative Procedure.

or aggravating effect on the liability of the party to whom the administrative fine is to be imposed.

It should be clearly indicated that the application in a specific administrative procedure connected with the imposition of an administrative fine is possible only in proceedings that are based on the construction of administrative discretion involving the possibility of imposing a penalty within a specified financial range, or based on a strictly defined penalty rate; the discretionary provision allows the application of the directive to choose the consequences (punish or not punish). The application of a sentence in a given case to the assessment of a given case may give the authority the right to refrain from imposing a penalty by means of a decision, despite the violation of a specific administrative law provision. Therefore, it is not possible to moderate the penalty if the provision specifies in advance the amount of the penalty for violating a specific provision of administrative law.

If the nature of the norm on which the imposition of an administrative fine is based, then the authority is obliged to consider the premises indicated in the commented article that can be applied to a specific entity in a specific case. Restricting the penalty by means of the directives indicated in the commented provision may – depending on the circumstances determined – have both a mitigating and aggravating dimension.

There is no doubt that the penal directive is within the necessary assurance of proportional application of legal regulations. When applying them, the authority should keep in mind that the ailment of the punishment must be, however, proportional to the type and extent of the violation of the law.

The legislator introduced the following directives of administrative fines:

- the gravity and circumstances of the breach of law, in particular the need to protect life or health, protect property of considerable size or protect an important public interest or an extremely important interest of the party and the duration of the infringement;

- frequency of failing to comply in the past with an obligation to comply with a prohibition of the same type as failure to comply with the obligation or breach of the prohibition resulting in a penalty;

- previous punishment for the same behavior for a crime, fiscal offense, fiscal offense or petty offense;

- the contribution of the party to whom the penalty is imposed, to the violation of the law;

- actions taken by the party on a voluntary basis to avoid the consequences of the infringement;

- the amount of benefit the party has achieved or the loss it has avoided;

- in the case of a natural person – the personal conditions of the party to which the penalty is imposed.

There is no doubt that the use of the abovementioned conditions influencing the determination of the administrative fines will have a fundamental impact

on the proportionality of the complaints imposed on the addressees of administrative decisions. In addition, the case law of administrative courts will determine the manner of interpretation of individual premises affecting the amount of these fines. This will affect the implementation of the principle of equality before the law.

4. CASES THAT PRECLUDE THE IMPOSITION OF A PENALTY

According to art. 189f paragraph 1 of the Civil Procedure Code, an institution of obligatory withdrawal from imposing a penalty was introduced. This provision provides for the following cases conditioning the withdrawal from the imposition of a penalty: 1) the gravity of the violation is negligible and the party ceases to violate the law, or 2) the site has been previously imposed an administrative fine for the same violation of law by another authorized public administration authority or has been legally punished for a crime, tax offense, fiscal offense or petty offense and the previous penalty meets the purposes for which an administrative fine would be imposed.

Relevant to the wording of art. 189f paragraph 3, in cases other than those listed in paragraph 1 point 1 or 2, the public administration authority, by way of a decision, may set a deadline for submitting supporting evidence to the party – if it allows meeting the purposes for which an administrative fine would be imposed (the purpose of the penalty would result from the content, nature, location, etc. of the provisions constituting the basis for the sentence). In this situation, the authority may set a deadline for submitting evidence confirming the removal of the violation of law or notifying the relevant entities about the violation found, specifying the date and manner of notification.

The presentation by the party of evidence confirming the enforcement of the order issued by the authority will be conditional upon the withdrawal from the imposition of an administrative fine.

Withdrawal from the imposition of an administrative fine will involve the need to provide the side with instructions on what, in the opinion of the project creators, is aimed at “reducing the risk of repeated law violation in the future”. The aforementioned circumstances justifying the non-imposition of penalties and ending the authority’s granting constitute a set of cases where the breach is of no significant significance or the party has already been liable for its act or omission, or possibly for the unpublished behavior, e.g. restoring lawfulness.

Withdrawal from the imposition of an administrative fine will have the character of a substantive resolution of the case (decision on the merits of the case), and should therefore be made in the form of a decision.

5. EXPIRATION OF PUNISHMENT

Another institution provided for in the catalog of regulations on administrative fines is the institution of the so-called expiration of punishment. Article 189g introduces a limitation period for the possibility of imposing an administrative sanction in the form of an administrative fine by issuing an administrative decision (limitation of the imposition of a penalty) and separately, limitation of obligations to perform obligations arising from the imposition of an administrative fine on the basis of a previously issued administrative decision (prescription of penal recovery). Therefore, the institution of limitation is related to the expiration of a certain time determining the annihilation: 1) the possibility of drawing negative consequences for the subject of the external sphere related to taking or completing administrative proceedings against him in imposing an administrative fine, or 2) the possibility of effectively demanding the payment of an administrative penalty imposed on the basis of a previously issued decision (also using administrative enforcement instruments). Thus, the expiry of a certain period of time will constitute an absolute ground for evading the possibility of incurring liability in the form of the need to pay a fine for committing an administrative tort. In procedural terms, in turn, the passage of a certain time will result in the impossibility to take proceedings to impose a fine or the need to discontinue the proceedings already taken.

The literature on the subject has already criticized the failure to regulate the issue of limiting the punishability of administrative torts. It was rightly pointed out that administrative responsibility, in particular the responsibility for administrative tort under penalty of a repressive function, “[...] cannot be an eternal responsibility, without prescriptive standards²⁴”.

It was unequivocally suggested that such a state (no institution of prescription) leads to a significant tightening of the regime of administrative responsibility, in comparison with the functioning institution of limitation in law.²⁵

In paragraph 1 of the discussed article, the legislator provided for the following defining of limitation periods for the imposition of a penalty – 5 years from the violation of the provisions or from the occurrence of the consequences of the violation. At the same time, the legislator indicated in the same paragraph that the statute of limitations for the collection of the penalty will also be 5 years, counting from the end of the calendar year in which the penalty should be executed.

²⁴ M. Wincenciak, *Sankcje w prawie administracyjnym...*, p. 140.

²⁵ See also: E. Kruk, *Sankcja administracyjna*, Lublin 2013, p. 128; R. Lewicka, M. Lewicki, J. Wyporska-Frankiewicz, *Kilka uwag na temat przedawnienia sankcji administracyjnych*, (in:) M. Stahl, R. Lewicka, M. Lewicki (eds.), *Sankcje administracyjne*, Warszawa 2011, p. 556.

6. CONCLUSIONS

Although administrative fines as such exist in the Polish legal system not from today, until recently there were no general rules that would define the rules for their imposition and metering. As a consequence, it led to the differentiation of the situation of the entities punished and increased the risk of automatism in the scope of their imposition, in isolation from the specific causes and circumstances that led to the occurrence of the infringement. Such a situation was not conducive to creating trust in administration bodies and a sense of social justice.

Administrative fines are one of the most severe and, what follows, the most common administrative sanctions. Nevertheless, until now, no general rules have been formulated concerning their imposition and metering – they are only introduced by the latest amendment to the Code of Administrative Procedure. The amendment to the Code of Administrative Procedure provided for the introduction of a new section (Section VIa), the provisions of which lay down the rules for imposing administrative penalties, ie penalties, cases justifying waiving the imposition of a penalty and granting the public administration authority the prescription, limitation of the imposition and enforcement of the penalty, and also the rules of postponement, payment in installments and cancellation of penalties.

The adopted constructions are intended to serve all citizens, in particular, entrepreneurs from the sector of small and medium-sized enterprises, who are quite often exposed to automation and rigorism with the use of these sanctions, which has an impact on the possibility of running their business.

In the explanatory memorandum to the draft amendment, it was indicated that this act was adopted primarily to ensure the adequacy of administrative fines and to align the situation of entities to which such sanctions may be imposed. Until now, in many cases, administrative authorities could not waive the imposition of a fine or reduce its amount even in exceptional cases.

Although in order to impose a pecuniary penalty on a given administrative entity, the body does not have to prove the perpetrator's fault, many elements of the new regulation refer to the characteristics of institutions characteristic of criminal law. This treatment was deliberate, which was emphasized in the justification for the draft amendment.

One of the examples of such elements is the introduction of the aforementioned general administrative penalty directives. The reference to the degree of the party's contribution to the violation of the law and its personal conditions is similar to the directive on the criminal penalty.

The legislator also took into account that in many cases, administrative fines are in fact much more painful than sanctions imposed for committing crimes or fiscal offenses. Therefore, the purpose of the amendment was also to extend the procedural guarantees of entities that may be required to pay such a fine.

The subject of the considerations contained in this article was the issue of regulation of the administrative penalty payment in the Code of Administrative Procedure after its last amendment, which came into force on June 1, 2017. Pursuant to the above amendment, the section was added primarily to the general premises of: administering such penalties imposing sanctions of this type on the authorities, including the directive, the sentence and the rules of withdrawal from granting penalties and granting reliefs in their implementation. Also provisions regulating the interest on late administrative fines and statute of limitations on the imposition and enforcement of fines were introduced.

Doubts arise whether the approximation of the institution of criminal responsibility and liability for administrative tort is in accordance with the Constitution of the Republic of Poland. If we state that the administrative fine is in any other way than a financial impact on the perpetrator, then it should be considered whether accused of committing such an administrative tort should not benefit from the guarantee of protection contained in the constitution (art. 42 of the Constitution of the Republic of Poland). Therefore, it should be considered whether the subject of the proceedings should not be entitled to a defense (understood both as a possibility of raising claims and citing evidence in his defense, and the possibility of using a defender), the right to hear the case by an independent and independent court (so that only valid sentence allowed to break the presumption of innocence), or should it not be entitled to other rights (such as those resulting from the provisions regulating the criminal procedure).

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Summary

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KEYWORDS

administrative sanctions, administrative coercion, administrative law, administrative fines, Code of Administrative Procedure

SŁOWA KLUCZOWE

sankcje administracyjne, przymus administracyjny, prawo administracyjne, administracyjne kary pieniężne, Kodeks postępowania administracyjnego