

SUMMARY

The protection of the financial interests of the European Union is a shared responsibility of the Union and the Member States under Article 325(1) of the Treaty on the functioning of the European Union, with Member States being obliged to take the same measures to counter fraud affecting the Union's financial interests as they take to counter fraud affecting their own financial interests.

The commitment of the EU Member States has various dimensions: legislative, as EU Member States are obliged to align their legislation with binding EU acts; institutional, as Member States are to set up domestic institutions and bodies to protect the financial interests of the Union and to cooperate with partners from other countries and the EU; and practical, which consists in the effective implementation of this commitment. With the completion of institutional and legal changes at the EU level, it is now up to the EU Member States to adapt their laws to the new regulations and to cooperate with the reformed or completely new institutions.

The book at hand analyses Poland's fulfilment of its obligation to protect the EU's financial interests at the three levels identified above, based on an in-depth study of legislation, institutional arrangements and practice. The purpose is to examine how effectively EU financial interests are currently protected in Poland through criminal law instruments and the liability of collective entities for criminal offences.

The compliance of Polish law and practice with the requirements stemming from the PIF Directive of 2017 and general EU law regarding the protection of EU financial interests has gained importance since the provisions on the general conditionality regime of protecting the

EU budget came into force at the end of 2020. One of the key elements of this system is the efficient and effective protection of the EU's financial interests. Indeed, a lack of effective protection may translate into concrete decisions to withhold funds for Poland. Therefore, it is in the interest of the Polish state to bring about compliance with the norms of EU law discussed in this book and to improve the situation with regard to the practical aspects of prosecuting acts detrimental to the financial interests of the Union.

In summarising the considerations in this book, it should be stated that Poland does not fulfil the task of protecting the EU's financial interests by means of criminal law measures in a manner that could be considered satisfactory. The lack of harmonised provisions as regards criminalisation – first and foremost the gap in criminalisation of misuse of legally obtained EU funds – the complete inefficiency of the system of liability of collective entities and the lack of reflection on the system of penalties and criminal measures in the general criminal law and fiscal law are the basic reasons for considering the Polish substantive legal norms insufficient. Additionally, the decision not to join the enhanced cooperation that the European Public Prosecutor's Office represents weakens the arsenal of means at the disposal of Polish prosecutors in proceedings for acts detrimental to the financial interests of the EU.

As regards the practical aspects of protecting the EU's financial interests in Poland, it is established that the extent of crime against the EU's financial interests in Poland is small. There are only a few hundred pre-trial proceedings per year in these cases, at least half of which are discontinued due to the lack of criminality. The value of the property secured is increasing. On the other hand, in Poland there is no system for collecting data on this group of crimes, and the available data refers only to preparatory proceedings.