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DEREGULATION 2025 – ANALYSIS IN THE LIGHT OF REGULATION THEORY

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Purpose: The aim of this article is to assess the changes made in 2025 in the scope of legal regulations relating to economic entities in terms of their regulatory and deregulatory characteristics, viewed in the light of the theory of regulation and deregulation.
Design/methodology/approach: In the article regulation and deregulation theory is used as a base to contextualize the changes proposed and made in 2025 by the government, called deregulation. The deduction was a basic method used in the assessment of changes and their place in the regulatory-deregulatory cycle.
Findings: Only a few changes from the field of economy can be strictly called deregulation - only these which have the feature of direction change of a regulation vector. As an example, can be given the introduction of the possibility to object to control activities, which reverses the principle of ordering the hierarchy of systems - the state and the enterprise.
Research limitations/implications: The widespread and imprecise use of the terms regulation and deregulation (particularly by legislative bodies) and the statements found statements in the literature on the subject that deregulation consists in limiting or even eliminating the administrative tools used by the state need to be clarified in the light of the theory of regulation and deregulation, which becomes a premise for further research on this issue. The problem with the process of clarifying concepts is that economic theory has not yet been able to determine how to measure the degree of regulation and, therefore, the need for deregulation.
Practical implications: Firstly, the systematization and precise application of the concepts of regulation and deregulation may contribute to creating opportunities for entrepreneurs to properly identify legislative changes and thus make optimal economic decisions. Secondly, it may change the image of the state as a regulator acting in an orderly and predictable manner, especially given that legislative changes take time.
Originality/value: Introducing and explaining the regulatory-deregulatory cycle the article orders the meaning of regulation and deregulation thanks to which all who use these terms should consequently and preciously define a change of law in economy. It refers, in particular, to entrepreneurs who, having heard information about deregulation from the government, must understand the direction of political and economic regulation goals and in consequence can expect the direction change of a regulation vector, not only as a newly defined process of the existing regulation principles by changing the area of freedom of existing regulation rules.
Keywords: regulation, legislation, practice of deregulation.
Category of the paper: conceptual paper.

1. Introduction

One of the government's actions implemented as part of its socio-economic policy for 2025, as understood by the government, was deregulation. During this work, a special team was appointed to develop regulatory changes that would meet the expectations of society, especially entrepreneurs, in reducing bureaucracy and making life and business easier. The team, led by Rafał Brzoska and Maciej Berek (the head of the Standing Committee of the Council of Ministers), developed 125 deregulation proposals submitted to the public and 63 bills submitted to the Sejm. "Among the changes signed by the president are, among others, the establishment of a six-month vacatio legis for bills amending tax regulations and the raising of the revenue limit below which an entrepreneur is exempt from registering as a VAT payer to PLN 240,000 from the current PLN 200,000. A significant number of deregulation bills are currently at various stages of parliamentary work (*Deregulacja rządu…*). Therefore, based on at least the two examples above, the question should be asked how the indicated changes fit into the theory of regulation and deregulation. Hence, the aim of this article is to assess the changes made in 2025 in the scope of legal regulations relating to economic entities in terms of their regulatory and deregulatory characteristics, viewed in the light of the theory of regulation and deregulation. Consequently, the research hypothesis states that not all changes referred to as deregulation have the characteristics of deregulation. This study adopts a qualitative approach where regulatory and deregulation theory is used as a framework to contextualize the changes proposed and implemented by the government in 2025, referred to as deregulation.

2. Literature review

Regulation is an element of state intervention in the functioning of the economy and takes the form of legal norms defining the rules of conduct for entities. Deregulation, in common sense, means removing restrictions on the free operation of the economy, increasing the freedom of economic activity of economic entities, and reducing the state's involvement in the economy (Puzio-Wacławik, 2015). Referring to the basic goal of the regulatory role of the state defined as the increase in social welfare, it can be assumed that regulations in the economy can only grow in a cumulative manner, because deregulation understood as state intervention in the economy is carried out by defining new, different legal norms, and therefore is in its essence a regulation. The reasons for this should be sought in regulatory pressure from economic entities and the public interest. Both factors contribute to the increase in the number of regulators. However, in real world, both situations such as regulatory creation and the reverse—the abolition of regulators—occur. Therefore, it is reasonable to conclude that regulation is

a process of establishing norms through their creation or abolition (narrowing or expanding the scope of freedom of regulated entities) which the extreme state of the intermediate states is, on the one hand, the absence of any rules, and on the other, a state in which everything that happens in regulated entities requires the active role of the regulator, (in the form of a rule and an institution). Defining regulation in this way requires the selection of a similar concept of process that will indicate a change in the direction of regulation. It is certain that a critical point can be identified causing the regulatory process to reverse after this point, and consequently, a change in the regulatory pattern toward which the regulatory system strives - deregulation. Therefore, the essence of deregulation is, on the one hand, a change in regulatory principles through the process of replacing them, whereby the principles - abolished and introduced - must have a different direction of the regulation vector, shifting the regulatory goal towards its extreme states opposed in principle (Letkiewicz, 2013).

From the perspective of this study, the basic perspective for analyzing the process of regulation and deregulation is one of the regulatory roles of the state and the perspective of economic entities, and consequently the extreme states of regulation/deregulation. From this research perspective, the regulatory-deregulatory process is perceived through the area of freedom left to enterprises, where one extreme is a complete lack of freedom – the supremacy of the state in the socio-economic system in which there is an economic state that does not take market regulators into account – a command-and-distribution system, and the other extreme state is the functioning of a socio-economic system based exclusively on the mechanisms and principles of a fully free market. Nowadays, the doctrine of socio-economic policy implementation (policy objectives are the most important regulator), both extremes' states are theoretically possible, but politically unacceptable. These states, therefore, define the area of regulation of the socio-economic system implemented by the state at a given time and place, raising the following questions:

- Where are we in terms of the basic regulatory doctrine?
- What changes are necessary to bring the current state of regulation into direction of regulatory doctrine?
- What is the vector of regulation, i.e., do the proposed changes clarify the existing area of freedom, or is it deregulation, i.e., a change in the extreme state of the role of the state in the socio-economic system?

The answers to this set of questions will allow us to clearly define whether we are dealing with regulation or deregulation. The answers can be found by understanding the essence of the regulatory-deregulatory cycle, the course of which is presented in Figure 1. The regulatory perspective requires us to look at the regulatory-deregulatory cycle from the point of view of the regulatory principles applicable in the given economic system, together with the identification of the direction of change taken by regulators. Therefore, the following sequence of deregulatory activities can be identified:

- revolutionary deregulation – consisting of changes in the rules of fundamental regulators, such as the constitution, which lays down the foundations for the functioning of the economy – the Polish constitution states that "The social market economy, based on the freedom of economic activity, private property, solidarity, dialogue, and cooperation between social partners constitutes the basis of the economic system of the Republic of Poland" (*Konstytucja Rzeczypospolitej Polskiej z dnia 2 kwietnia 1997 r.*);
- deregulatory regulation – concerning changes in economic regulators, consisting of changes in legal regulations implemented on the initiative of legislative bodies, leading to the establishment of consistency between specific regulators and the fundamental regulator for the socio-economic system and concerning the establishing and conducting of the economic activity – the main act in the Polish legal system is the Entrepreneurs Law and changes in the relationship between entrepreneurs and the state, e.g., the Tax Ordinance Act or tax laws;
- regulatory deregulation – concerning changes in economic regulators, consisting of changes in legal regulations implemented on the initiative of economic entities, leading to the establishment of compliance between the regulators operating in these entities and specific regulators in the socio-economic system; an example of such deregulation was the legal sanctioning of a lease agreement, which in the 1990s functioned as an unnamed agreement and in July 2000 was introduced into the Civil Code. (*Ustawa z dnia 26 lipca 2000 r. o zmianie ustawy – Kodeks cywilny*).

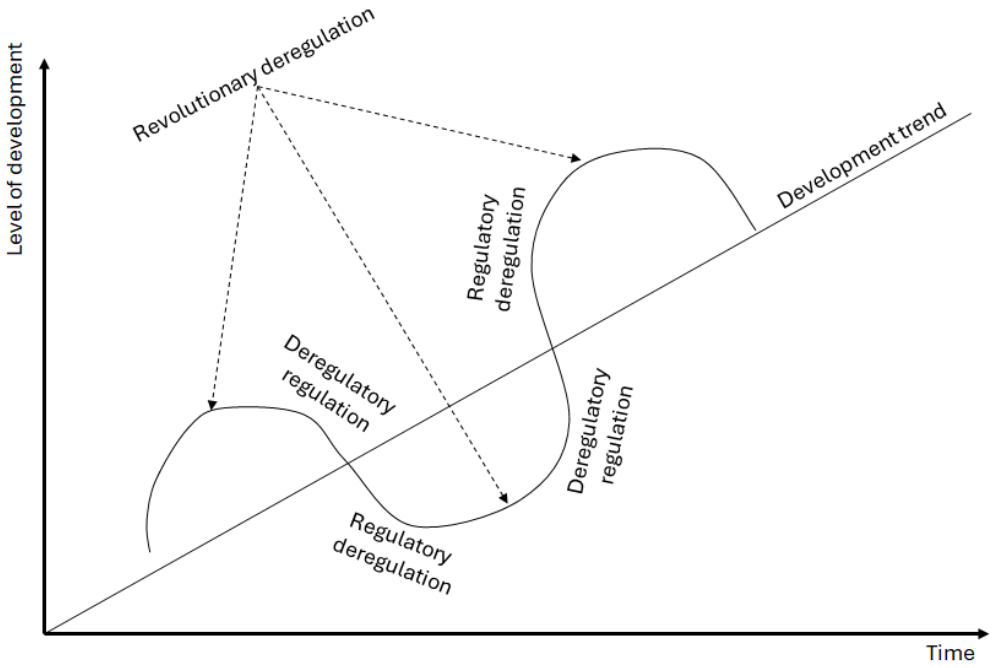

Figure 1. Phases of the regulatory-deregulatory cycle.

Source: Letkiewicz, 2013, p. 132.

Deregulatory regulation occurs after a revolutionary change in regulatory principles – revolutionary deregulation – and serves to clarify the regulators governing the functioning of economic entities to better and more efficient objectives achievement of the higher-order system (regulators in the institutional sense – the state). This concerns the imposition of social objectives on enterprises (e.g., social security for employees, corporate social responsibility, environmental objectives), or "tightening" the relationship between the state and economic entities. Due to the hierarchical nature of systems, a change in regulatory standards to the opposite – deregulation in higher-order systems will cause deregulation in lower-order systems – enterprises.

Regulatory deregulation is evident when economic operators cease to perceive the efficiency and effectiveness of state regulation objectives, or when it becomes possible to achieve those objectives in a more efficient manner. Regulatory deregulation can also be indicated when the system undergoes structural changes under the influence of external factors e.g., technological change or the emergence of substitutes. Due to the hierarchical nature of systems, deregulatory changes in lower-level systems will trigger deregulation in higher-level systems only if the process is consistent with the state's regulatory objectives set out in its policy or if the regulator (in subjective terms) decides to legally sanction phenomena that are common in economic transactions but not covered by legal rules.

3. Methods

This study adopts a qualitative approach, using a literature review method, to examine the formal and legal changes to the deregulatory package within the context of regulatory and deregulation theory. In this article, regulatory and deregulation theory is used as a framework to contextualize the changes proposed and implemented by the government in 2025, referred to as deregulation. Deduction was the primary method used to assess these changes and their place within the regulatory-deregulation cycle.

4. Results

According to the Prime Minister's statement, the government's work had been ongoing since the beginning of the term of office, but it only gained momentum in the spring of 2025, when Rafał Brzoska joined the social side of the work. After the social side submitted its proposals for changes, the government team decided that only 8% of the solutions were impossible to implement due to the security of the state budget, which means that out of over 13,000 proposals

for changes, almost 12,000 are feasible. Among the proposals submitted, 70% concern citizens and 30% concern business. From the point of view of a citizen who may also be an entrepreneur, the team of entrepreneurs identified seven key areas for simplification in the initial phase, relating to health, tax law, judiciary, digitization, energy, EU law, security and defense. (*Gospodarka bez zbędnych barier*…). In the final version, 13 thematic areas were developed during the government and social partners' work on deregulation/regulation. The detailed proposals included:

- social policy and health,
- digitalization,
- taxes and finance,
- business law,
- criminal law,
- family and civil law,
- labour law,
- administrative law,
- financial market,
- energy and climate,
- legislation,
- state registers,
- European funds.

In each of the areas indicated, detailed solutions were addressed that concerned changes in the law for citizens and entrepreneurs (examples of proposed changes are included in Table 1), as this process, according to the Prime Minister's declaration, is a key element of the government's strategy to stimulate the economy and improve business conditions through the simplification of regulations as a deliberate measure aimed not only at making it easier for entrepreneurs doing business, but also at reducing unnecessary bureaucracy for citizens. (*Raport o deregulacji*…).

Table 1.
Examples of activities undertaken by the team in specific areas

Area	Examples of actions taken
Social policy and health	Introduction of a catalogue of cases in which permanent disability certificates are issued, the ability to apply for a parking card online, and central e-registration of doctor visits
Digitalization	New services in the mObywatel application (including access to medical data and mEmerytura), integration of existing administrative systems in citizen services, digitalization of the judiciary, digital occupational health certificates
Taxes and finances	Presumption of taxpayer innocence in tax settlements, non-punishment of taxpayers and accountants for unintentional errors and mistakes, non-charging of default interest if the tax audit exceeds 6 months, abolition of the obligation to send the PIT-11 settlement
Entrepreneurs' law	Economic law, public procurement: including reducing the frequency of business inspections by half, raising the threshold for applying the Public Procurement Law, certification of public procurement contractors, modern craftsmanship

Cont. table 1.

Criminal law	Rationalization of penalties in business transactions, remote criminal trials
Family and civil law	Extrajudicial dissolution of marriage, increasing the upper limit of compensation for witnesses in civil proceedings, leasing agreements and transfers of copyrights in documentary form, extending the deadline from 3 to 24 months for submitting a declaration of return to the surname after divorce
Labor law	eKomunikacja with employees, employee representative in the Company Social Benefits Fund; electronic form of certificate of completion of occupational health and safety training
Administrative law	Increasing the accessibility of offices by changing their working hours, amending the Code of Administrative Procedure regarding the delivery of decisions in a hybrid form, prohibiting public administration bodies and courts from requesting data available in public registers, shortening the duration of the procedure enabling the removal of trees, remote hearings before the National Chamber of Appeal
Financial market	Limiting the obligations of the investment fund depositary, reducing the information obligations of issuers listed on the Warsaw Stock Exchange, reducing the number of reporting requirements for investment companies
Energy and climate	A simple electricity bill, easier connection of different energy sources in one electric hook-up, reduced licensing requirements for renewable energy sources
Legislation	Enforcement of the "European Union + zero" principle, longer vacatio legis – no more sudden tax changes for citizens and companies
State registers	Providing banks with data from the PESEL register, including the image, for the purpose of identity verification; the obligation to verify identity in the PESEL register when concluding third-party liability insurance contracts for Motor Vehicle Owners
European funds	Electronic documents for applications for EU funds, declarations instead of certificates in EU funds

Source: *Raport o deregulacji….*

In the context of the economy, the area of state-entrepreneur relations comes to the fore, in particular the relations between state institutions (control authorities) and those entrepreneurs who appear to be weaker in this relationship, i.e., small and medium-sized enterprises, which often do not have sufficient economic potential to hire specialized law firms and economic consulting entities, and therefore base their interaction with state authorities on their own knowledge and experience. In line with the measures taken, the focus is on simplifying the planned inspections of micro-entrepreneurs carried out by state administration bodies and shortening the duration of inspections from 12 to 6 days. The simplification of scheduled inspections of micro-entrepreneurs' activities results mainly from the introduction of a categorization of the risk of violating subjective and objective regulations (low, medium, and high - the method of analysis is determined by the control authority, which is required to publish information on the rules for assigning entrepreneurs to the appropriate risk category in the Public Information Bulletin on its website). The control authority may carry out a scheduled inspection of an entrepreneur who has been assigned to one of the risk categories in the event of (art 24 *Ustawy z dnia 21 maja 2025 r., o zmianie…*):

- low risk – no more than once every 5 years,
- medium risk – no more than once every 3 years,
- high risk – as often as necessary to ensure effective application of the relevant provisions, considering the high risk of irregularities and the measures necessary to mitigate it.

The proposed amendments also include exceptions - they apply to situations where ratified international agreements or directly applicable provisions of European Union law or separate provisions specify otherwise the frequency of inspections and controls and analyses falling within the competence of the National Revenue Administration, as well as inspections carried out on the basis of the Act of August 25, 2006, on the fuel quality monitoring and control system (art 24 Ustawy z dnia 21 maja 2025 r., o zmianie…). A detailed list of changes introduced in the area of business activity, made in the Entrepreneurs Law Act, is presented in Table 2.

Table 2.
List of changes introduced in the field of business activity, with an indication of the characteristics of deregulation

Area of change	Scope of change	Deregulation feature
Taking first steps in business	Easier ways to conduct business activities that don't require registration. It has been clearly decided that, as a general rule, individuals conducting unregistered business activities should use their PESEL number in business transactions	NO
Principles of business activity control	The maximum inspection time for micro-entrepreneurs will be shortened from 12 to 6 days	NO
	The frequency of planned inspections will be adjusted to the level of risk associated with the business's operations – the lower the risk category, the fewer the number of inspections. Bodies that conduct business inspections, such as the Social Insurance Institution (ZUS), the Trade Inspection, and others, will be required to publish information on the risk category assigned to individual businesses subject to inspection	NO
	Before starting the inspection, each authority will have to provide the entrepreneur with a preliminary list of information and documents that must be made available	NO
	Entrepreneurs will be able to object to inspection activities. This is possible if the authority improperly invokes circumstances justifying the non-application of inspection restrictions specified in the Entrepreneurs' Law, for example, due to suspicion of committing a criminal offense	YES
Rules for conducting business activity	It will no longer be necessary to submit a proxy or power of attorney document to the office if the authorization can be proven in public registers, e.g. the National Court Register	NO
	A change is being introduced to the definition of craft and craftsman, allowing craft entrepreneurs a wide choice of legally permissible forms of conducting business activity	NO
	So-called soft notices, which allow a claim to be filed with a trader without initiating legal proceedings, will be used more widely. This solution has been successfully used in consumer rights cases	NO
	Additional incentives are introduced to encourage mediation in administrative matters	NO
	The administrative body will not require the entrepreneur to use a stamp if such an obligation does not result from the regulations	YES
	Administrative bodies will be able to issue so-called hybrid decisions. If an administrative decision issued in paper form is to contain multiple attachments, these attachments – with the business's consent – may be provided on a durable medium	NO
	Proceedings before the National Chamber of Appeal will be electronically implemented. This will enable remote hearings before the National Chamber of Appeal	NO

Cont. table 2.

Possibility to conclude a leasing agreement in documentary form	The documentary form of a contract involves submitting a declaration of intent in the form of a document (e.g., email, PDF, SMS), which allows the identification of the person making the declaration and the review of its content. It does not require a handwritten signature but provides the same legal force as the written form. It is sufficient that the document allows for the reproduction of the content and confirmation of the parties' identities	NO

Source: own study.

To supplement the above list of changes, it should be added that the legislative changes concerning economic activity include a package of regulations relating to the law-making process. It covers the introduction of the principle of balancing administrative obligations, referring to the concept of "one in, one out.", which means that when designing new obligations, the draftsman should strive to reduce the burdens resulting from regulations that are already in force in a given area. In addition, it has been established that laws imposing obligations on entrepreneurs will have to have a 6-month vacatio legis (art 24 Ustawy z dnia 21 maja 2025 r., o zmianie…), including in taxation.

The law-making process is the basis and foundation for establishing relations between the state and taxpayers in the specific area of taxation and control of proper reporting. The new regulations implement measures aimed at simplifying administrative tax obligations and mitigating penalties for fiscal offenses that do not result in direct tax losses. The most important change is that the new solutions are intended to strengthen the protection of taxpayers' rights and interests by introducing the principle of presumption of innocence. This means that in tax proceedings initiated ex officio, any facts causing doubts that cannot be removed will be resolved in favor of the taxpayer. Therefore, any doubts on the part of the tax office regarding the facts of the case will require the tax office to prove the taxpayer's guilt. This applies, for example, to situations where the tax office is not certain about the actual circumstances of an event, but the new regulations will apply to tax proceedings initiated ex officio and, accordingly, to verification activities, tax audits, and customs and tax audits.

Table 3.
List of changes introduced in the relationship between the entrepreneur, the taxpayer and the state, along with an indication of the features of deregulation

Area of change	Scope of change	Deregulation feature
Control proceedings	Presumption of taxpayer's innocence in ex officio control proceedings in a situation where the tax office is not sure what the actual circumstances of the event were in tax proceedings initiated ex officio and in verification activities, tax audits and customs and fiscal audits	YES
	The possibility of voluntarily submitting a correction to the tax return is given to the inspected entrepreneur, which partially involves errors detected during the customs and tax inspection	YES
	Possibility of submitting voluntarily a so-called initial declaration, i.e. one that has not been previously submitted, after the initiation or completion of a customs and tax audit	YES
	Cessation of charging default interest for the duration of a tax or customs and tax audit if the audit lasts longer than 6 months	NO

Cont. table 3.

Legislation of tax laws	6-month vacatio legis	NO
Penalties for fiscal offences of a formal nature	Reducing the limit on fines	NO
	Abolition of the penalty for violating the obligation of not appointing a tax collector	YES
Obligations to submit reports and statements	Abolition of the obligation for large taxpayers (income exceeding the equivalent of EUR 50 million and capital groups) to publish a report on the implementation of the tax strategy on their website and to inform the head of the tax office about it	YES
	Postponing by two years the so-called ESG reporting, which concerns the disclosure of information by companies, among others, on the impact of their activities on the environment, society and corporate governance.	NO

Source: own study.

Penalties for acts that do not cause direct tax losses (for formal fiscal offenses, e.g., failure to submit or delay in submitting mandatory declarations and information) will be reduced, as the planned solution is to come into force on January 1, 2026 - the legislative process is ongoing. The new limits on fines imposed by the court, adjusting the number of penalties to the actual harmfulness of the act, will be:

- 480 daily rates (PLN 29,862,336) instead of 720 rates (PLN 44,793,504);
- 120 daily rates (PLN 7,465,584) instead of 240 rates (PLN 14,931,168).

The obligations of the payer/collector to indicate people responsible for calculating, collecting, and paying taxes will be abolished. The penalty for violating the obligation to designate a tax collector will be eliminated. (*Projekt ustawy o zmianie ustawy - Kodeks karny……*).

Significant changes introduced on October 1, 2025, also include a change in the control proceedings conducted by the Customs and Tax Administration. The new regulations allow the controlled entrepreneur to submit voluntarily corrections to the tax return — in particular VAT — which partially involves errors detected during customs and tax control. The adopted solutions clarify interpretative doubts raised by entrepreneurs regarding tax returns submitted after the initiation or completion of a customs and tax inspection, which allows for a faster completion of the inspection. In accordance with the solutions introduced, interest in late payment will no longer be charged in the case of payment of tax arrears resulting from a submitted return or correction of a return. If a tax return correction is submitted after the completion of a customs and tax audit, the audited entrepreneur may partially include the irregularities identified by the customs and tax office during the audit in the correction - previously, the audited party could submit only a correction that fully took into account the irregularities identified during the audit. In addition, the audited entrepreneur may submit a so-called original return, i.e., one that has not been previously submitted, after the initiation or completion of a customs and tax audit. (*Ustawa z dnia 24 czerwca 2025 r…*).

The legal changes also include a solution clarifying the calculation of interest in late payments during audits conducted by tax or customs and fiscal authorities. Interest for late payment will not be charged if the tax or customs and fiscal audit lasts longer than six months, according to the amendment to the Tax Ordinance passed by the Sejm on September 12, 2025, which is currently awaiting the signature of the President of Poland. However, this rule will not apply if the taxpayer or their representative has contributed to the delay, or if it is due to reasons beyond the control of the auditing authority. This regulation is intended to prevent abuse of the new provisions by deliberately prolonging audits in order to avoid paying interest. The period of suspension will not be included in the audit period. The rules for not charging interest for late payment in tax proceedings will not change if the decision has not been delivered to the taxpayer within 3 months calculated from the date of initiation of the proceedings (*Kontrola podatkowa bez odsetek…*).

The new deregulatory measures are also intended to relieve large taxpayers, i.e., taxpayers subject to personal income tax whose revenues exceeded the equivalent of EUR 50 million, and tax capital groups, - approximately 4,300 entities (*Koniec z obowiązkiem…*). Until June 26, 2025, they were required to publish a report on the implementation of their tax strategy on their website by the end of the twelfth month following the end of the tax year and to inform the head of the tax office about it. Failure to comply with this requirement was punishable by a fine of up to PLN 250,000. From the date of publication of the Act of June 25, 2025, amending the Corporate Income Tax Act, this obligation was abolished (Ustawa z dnia 25 czerwca 2025 r…), in particular because these reports were mostly laconic, even though, in principle, they were supposed to include information (excluding information covered by commercial, industrial, professional, or production process secrecy) about (*Koniec z obowiązkiem…*):

- procedures and processes used to fulfil tax obligations,
- the number of reports submitted on tax schemes (MDR),
- transactions with related entities,
- settlements in countries applying harmful tax competition,
- planned or undertaken restructuring activities,
- applications submitted for tax interpretations or binding rate information (WIS).

Like large companies, medium-sized and small entities listed on the stock exchange are also affected by the change regarding the introduction of mandatory ESG reporting. This involves a two-year postponement of ESG reporting, which requires companies to disclose information on, among other things, the impact of their activities on the environment, society, and corporate governance. The legislative solution established and signed by the President of the Republic of Poland (Ustawa z dnia 9 lipca 2025 r…) introduces the obligation of ESG reporting. The project of deregulation changes the date of reporting obligation. Consequently for large companies ESG reporting postponed from 2026 (reporting for the 2025 financial year) to 2028 (reporting for the 2027 financial year) and for small and medium-sized companies listed on the stock

exchange ESG reporting postponed from 2027 (reporting for the 2026 financial year) to 2029 (reporting for the 2028 financial year) (Projekt ustawy zmieniającej ustawę o zmianie ustawy o rachunkowości…).

5. Conclusions

The examples of changes in the legal system directly related to economic operators and located in the provisions on business activity and state-enterprise relations showed both strictly regulatory features (not changing the direction of the regulatory vector) and deregulatory measures. A list of deregulatory changes that meet the defined criteria for deregulation is provided in Table 4.

Table 4.
List of deregulation changes introduced and planned for introduction in 2025

Area of change	Scope of change
Principles of business activity control	Entrepreneurs will be able to object to inspection activities. This is possible if the authority improperly invokes circumstances justifying the non-application of inspection restrictions specified in the Entrepreneurs' Law, for example, due to suspicion of committing a criminal offense
Rules for conducting business activity	The administrative body will not require the entrepreneur to use a stamp if such an obligation does not result from the regulations
Control proceedings	Presumption of taxpayer's innocence in ex officio control proceedings in a situation where the tax office is not sure what the actual circumstances of the event were in tax proceedings initiated ex officio and in verification activities, tax audits and customs and fiscal audits
	The possibility of submitting voluntarily a correction to the tax return is given to the inspected entrepreneur, which partially involves errors detected during the customs and tax inspection
	Possibility of submitting voluntarily a so-called initial declaration, i.e. one that has not been submitted previously, after the initiation or completion of a customs and tax audit
Penalties for fiscal offences of a formal nature	Abolition of the penalty for violating the obligation of not appointing a tax collector
Obligations to submit reports and statements	Abolition of the obligation for large taxpayers (income exceeding the equivalent of EUR 50 million and capital groups) to publish a report on the implementation of the tax strategy on their website and to inform the head of the tax office about it

Source: own study.

The indicated cases of deregulation clearly changed the vector of regulation, introducing new rules that altered the characteristics of the regulator, as in the case of:

– the introduction of the possibility of objecting to control activities reverses the principle of ordering the hierarchy of systems – the state and the enterprise, making them equivalent and shifting regulations towards self-regulation;

- no need to use a stamp – the rule that a document is authentic and credible if it is stamped is changed; company stamps, payer stamps, employer stamps, name stamps, applicant stamps, letterhead stamps – these are just a few examples of the many types of stamps that entrepreneurs are required to use on application forms, statements, reports, protocols, and information forms and the lack of an appropriate stamp on a document submitted by an entrepreneur could contribute to the prolongation of the consideration of cases or, in extreme cases, to the refusal to accept an application, settle a case, or grant a right for formal reasons;
- the presumption of innocence in ex officio audit proceedings changes the principle of the state sanction policy towards the taxpayer; until now, it was the taxpayer who had to prove that the actual circumstances did not result in a violation of the law; the introduction of the principle of certainty of the authority regarding the violation of the law introduces the principle of "prove that I violated" instead of the principle of "prove that you did not violate";
- in the case of the possibility of submitting a corrective declaration (full or partial) or an original declaration after the initiation of an audit, and in the case of the abolition of the penalty for violating the obligation to designate a tax collector, the principle of state sanctions policy stipulating that the penalty in the form of penalty interest for non-compliance with the law should be fully calculated until the decision is issued by the control authority, i.e. also the principle of maximizing state revenues from penalty interest – the voluntary submission of a corrective declaration is treated as an "admission of guilt and an act of repentance," which has not been the case in the analyzed cases so far, and it was possible without an audit procedure;
- in the case of exemption from the obligation to publish a tax strategy and inform the head of the tax office about it, it changes the principle of distrust towards taxpayers, i.e., it departs from the principle of "prove that you are not cheating the tax authorities".

The above-mentioned changes in regulatory principles – deregulation of the economic dimension of the socio-economic system – have the characteristics of regulatory deregulation, as evidenced by their direction (adapting changes to the general regulator – the free market economy) as well as the participation of a team of business representatives, and result from the premise of reducing the efficiency and effectiveness of the implementation of the economic objectives of enterprises without contradicting social objectives. Other changes in the area of business activity and state-taxpayer relations are regulatory in nature, as they do not change the direction of regulation, e.g. shortening the maximum duration of inspections for micro-entrepreneurs or reducing the limits on fines is merely a change in the scope of freedom of the regulator in the form of the state. In conclusion, it should be noted that the changes in the law made in 2025 under the banner of economic deregulation in most cases show the characteristics of regulation and only in a few cases the characteristics of deregulation as understood in regulation theory. It should also be emphasized that the changes made in 2025 fulfill only

a small part of entrepreneurs' expectations – reference can be made here to the report by the Lewiatan Confederation (*Czarna lista barier*...), in which the list of proposals includes 98 items in the field of tax law, 22 in the field of employment, 47 in the field of energy and the environment, 18 in the field of financial markets and corporate law, 32 in the field of healthcare and the life sciences sector, 11 in the digital field, and 14 in the field of media law.

6. Discussion

Economic theory has not yet been able to define methods for measuring the degree of regulation and the deregulation as well. The state, as a regulator, has difficulty recognizing where the economy is at a given point in the regulatory-deregulatory cycle. Economic policy can only estimate approximately whether the optimal degree of regulation has been achieved, although this raises the question of what "optimal" means. In principle, it should be the best under the given circumstances. This again raises the question of whose perspective - that of the regulator or the economic entity. There is therefore a lack of the basis needed to adopt the right strategy and provide an accurate answer to the question of whether to introduce regulation or deregulation (Bronk, 2009), so the participation of business representatives may be helpful.

Especially since the widespread and imprecise use of terms (in this case, regulation and deregulation) particularly by legislative bodies can create a false impression of the direction of change in the functioning of the socio-economic system, and thus hinder entrepreneurs from correctly interpreting and implementing self-regulatory changes and making the right decisions regarding their business activities. Consequently, entrepreneurs can perceive the state both - as, on the one hand, restrictive, and, on the other, entrepreneur-friendly, creating conditions for a rapid improvement in economic conditions (in the case of legislative actions in 2025), which in most cases is only a media phenomenon.

The analysis carried out is intended to organize the conceptual apparatus required in scientific discourse, which, in the author's opinion, is necessary because the literature on the subject contains statements that deregulation consists in limiting or even eliminating the administrative tools used by the state, and it is emphasized that this should primarily concern decisions on access to various types of economic activity (Ratajczak, 2000). A particular example of which is the "deregulation" of the accounting profession in 2014, which abolished the requirement to pass a state exam for those wishing to run an accounting office (Szczypa, 2014) or deregulation meaning the removal of restrictions on the free operation of the labor market (Gawrycka, 2017; Puzio-Wacławik, 2009).

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