



INTERNSHIP REPORT AND SUMMARY

Identification of the participant

Name: RUSKAN

First name: Veslava

Nationality: Lithuanian

Country of exchange: Poland

Identification of the exchange

Hosting jurisdiction/institution: Supreme Administrative Court of Poland

City: Warsaw

Country: Poland

Dates of the exchange: from March 16 to March 20 2026



SUMMARY

During my visit to various courts and institutions in Poland, including the Supreme Administrative Court, the Provincial Administrative Courts in Warsaw and Kraków, and discussions with judges and administrative bodies like the Ombudsman and the Ministry of Finance, I focused on understanding the administrative procedures and the role these institutions play in public administration. Key points: Court Structure: 1. The Supreme Administrative Court is Poland's highest administrative court, handling appeals from provincial courts and functioning as a cassation court. It features specialized divisions for financial, economic, and other case categories and includes the Courts Practice Office and a Court Information Division. 2. Administrative Procedure: Poland employs a detailed administrative code that governs the procedural rules in public administration, ensuring two-instance examinations as mandated by the Constitution. Administrative courts, like those in Lithuania, review the legality of public administration decisions, operating independently from general jurisdiction courts. 3. Comparative Insights: The Supreme Administrative Court of Lithuania differs by acting as both an appeals court and a normative court for central public administration acts. Participation of the prosecutor and Ombudsman in Polish proceedings enhances the defense of human rights and the rule of law; the Ombudsman can join processes unlike in Lithuania, where such provisions are absent. 4. EU Regulation and Judicial Practices: Discussions on EU Court of Justice practices underscored the need for procedural adaptations in asylum cases, stressing fact-based examinations and the protection of asylum seekers' rights. Relevant discussions arose regarding the European Court of Human Rights' interpretations of Article 6 violations concerning unappealable decisions. 5. Taxation and Legal Nuances: I observed tax hearings concerning VAT issues, particularly in cases involving fraud or abuse of rights, focusing on the nuanced understanding required to adjudicate such matters appropriately. 6. Future Applications: Insights gained will inform my judicial practices in Lithuania, particularly regarding the application of EU Court precedents and the potential need for reforms in Lithuania's administrative procedures. I intend to share these findings with fellow judges to enhance our discussions on potential changes in Lithuanian administrative law.

I. Programme of the exchange

Institutions you have visited, hearings, seminars/conferences you have attended, judges/prosecutors and other judicial staff you have met.

The aim here is not to detail each of the activities but to give an overview of the contents of the exchange.

If you have received a programme from the hosting institution, please provide a copy.

I visited (and observed the hearings) at the Supreme Administrative Court of Poland, the Provincial Administrative Court in Warsaw, the Provincial Administrative Court in Krakow, and had meetings with the judges of these courts, chairpersons, heads of divisions, and employees of the offices. I also visited the Ombudsman institution, the Ministry of Finance, and the Office for Foreigners. I had meetings with representatives of these institutions to discuss how their activities are related to the activities of administrative courts.

II. The hosting institution

Brief description of the hosting institution, its role within the court organisation of the host country, how it is functioning.

The Supreme Administrative Court is the highest administrative court in Poland. The court is headquartered in Warsaw. The Administrative Court exercises control as a second-instance court, examining appeals against judgments of provincial administrative courts. This court is a court of cassation instance.

There are three divisions in the court that deal with the categories of cases assigned to them: financial, economic, and other cases. The Court has a Courts Practice Office and a Court Information Division, both headed by judges.

III. The law of the host country

With regard to the activities you took part in during the exchange, please develop one aspect of the host country's national law that you were particularly interested in.

I was interested in the rules of administrative procedure in Poland. In Poland, there is an administrative code that regulates in detail the procedural rules in public administration institutions. The Constitution of Poland clearly establishes two-instance examination in public administration institutions.

I was also interested in the rules of administrative procedure in administrative courts, which examine the legality of administrative acts according to the evidence submitted by institutions, in which evidence is assessed in court only in exceptional cases.

IV. The comparative law aspect in your exchange

What main similarities and differences could you observe between your own country and your host country in terms of organisation and judicial practice, substantial law ...? Please develop.

Both Polish and Lithuanian administrative courts operate as two-instance administrative courts, which function separately from general jurisdiction courts. The main function of these administrative courts is to control the legality of the actions of public administration entities, i.e., to examine cases regarding the legality of administrative decisions.

In contrast to the administrative courts of Poland, the Supreme Administrative Court of Lithuania acts as a court of appeal, hears cases, and also examines normative cases regarding normative acts of central public administration bodies, as well as election cases. The Supreme Administrative Court of Poland not only examines cases in a cassation procedure, but also adopts resolutions aimed at clarifying legal provisions whose application has caused discrepancies in the case law of administrative courts and adopts resolutions containing the resolution of legal issues that raise serious doubts in a specific administrative court case.

In Poland, the prosecutor and the Ombudsman may take part in any ongoing proceedings, as well as file a complaint, a cassation complaint, an appeal, and a motion to reopen proceedings, if in their opinion they are required to protect the rule of law and the human rights.

In Lithuania, the prosecutor can apply to the court with a complaint, but cannot join the process. In Lithuania, there is no provision for the Ombudsman to join the process.

V. The European aspect of your exchange

Have you had the opportunity to observe the implementation or references to the instruments of law of the EU, or/and of the European Convention on Human Rights, etc.? Name some of the main issues encountered within these contexts and explain them.

I attended a seminar where the practice of the European Union Court of Justice regarding procedural rules was presented. The practice in asylum cases was emphasized, indicating that cases should be examined based on facts and legal questions and that the rights of asylum seekers should be effectively protected. It was discussed whether national procedural law rules need to be changed because of this.

The European Court of Human Rights practice was reviewed regarding whether violations of Article 6 of the Convention are established when a person cannot appeal certain decisions, for example, Presidential decisions.

I attended court hearings where the complaints of asylum seekers were examined. In these cases, questions arose regarding the granting of asylum status and the application of procedural rules in a way that would be consistent with the practice of the Court of Justice of the European Union and with the common European Union asylum system.

I participated in court sessions where tax cases regarding VAT were examined, and it was decided whether a taxpayer could be granted the right to deduction when it was determined that the person knew about participation in fraud or abused the right. Questions such as how fraud or abuse should be understood were also examined.

In a meeting with the employees of the Ministry of Finance, I talked about VAT cases (exemption from VAT and the right to deduction when cases of fraud or abuse are identified). At the Ministry of Finance, I talked about the taxation of spouses under VAT.

VI. “Good Practice” within the host jurisdiction

What are some of the characteristics of administrative law or administrative litigation within the host country which should be exported to other countries (i.e. restrictive deadlines on proceedings, obligatory prior access to administrative aid, correction of contraventions to the law during the proceedings, etc.).

In Poland, there is an administrative code that regulates in detail the procedural rules in public administration institutions.

The Constitution of Poland clearly establishes two-instance examination in public administration institutions.

The Ombudsman may take part in any ongoing proceedings. The possibility for the Ombudsman to join an administrative process helps individuals defend their rights in disputes with state institutions. This strengthens the position of the Ombudsman institution and helps improve the work of administrative courts.

VII. The benefits of the exchange

What have you gained from your work exchange? Could these gains be useful within your professional practice? How will you ensure that your colleagues benefit from the knowledge that you gain during your work exchange?

During the exchange program, I gained knowledge about the administrative process in Poland, and about the participation of other institutions in the administrative process. When examining cases, I will be able to rely on the interpretations of the European Union Court of Justice in Polish cases (e.g., VAT cases, asylum cases), and consider issues regarding the clarity of Lithuanian law on these matters. I will share this information with



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other court judges during meetings (when discussing how Lithuania's administrative procedure rules could be changed) and when examining specific cases.

VIII. Suggestions

In your opinion, what aspects of the Exchange Programme could be improved? How?

I have no suggestions.



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