

JĘDRZEJ BUJNY, TYMOTEUSZ MĄDRY

Issues related to the definition of a forest under the Polish legal system

Summary

The article touches upon the controversies around the definition of a forest contained in the provision of Article 3 of the Act of 28 September 1991 on forests, present in the doctrine as well as in judicial decisions in administrative law. The interpretation of the above provision is analysed and the views presented in the doctrine and the judicial rulings, which sometimes include contradicting arguments, are examined.

In the first part of the article individual elements of the definition of a forest have been identified and the difficulties with their interpretation that have led to the emergence of a vast number of judicial decisions and rulings delivered by administrative courts as well as the Supreme Court have been presented. The second part contains deliberations on the importance of the data included in the land and buildings register and their potential use for the classification of land as a forest on the grounds of concrete administrative proceedings, including these on tax matters. In this context the normative value of the provisions of the Act of 17 May 1989: Geodetic and Cartographic Law and individual tax laws making these data binding and applicable has been examined as well. Also this latter issue generates frequently diverging opinions expressed by administrative courts. The last part of the paper contains *de lege lata* and *de lege ferenda* postulates intended to reconcile the presented controversies connected with the classification of individual land as forest. The authors hope that implementation of these postulates will contribute to the unification of the judiciary opinions regarding the concept of a forest and consequently will help to eliminate the existing doubts.

Keywords: forests – Act on forests – forest land – register of buildings and land – classification of land