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Sommario/riassunto	<p>The issue of taxpayer's rights and their protection is of great axiological, political and economic importance. The assessment of the taxpayer's rights and the state of their protection in Poland is negative and there is a need for urgent improvement in this respect. A mature and effective form of protection of the taxpayer's rights in modern countries is the charter of taxpayer's rights, i.e. a normative or declarative text that concisely defines the basic rights of taxpayers and measures to protect them, which correspond with obligations of tax authorities. The aim of the publication is to demonstrate the need, or even the necessity, to introduce a charter of taxpayer's rights into the Polish tax system as a new instrument to protect taxpayer's rights, and to present an original draft of the Act Charter of Taxpayer's Rights.</p>