

PROCEDURE SAFEGUARDING THE ORIGINALITY OF PUBLICATIONS (THE SO-CALLED GHOSTWRITING “FIREWALL”)

In accordance with standards set out for scientific journals by Poland’s Ministry of Science and Higher Education, the Editorial Office asks authors to fully disclose information as regards entities contributing to the appearance of a publication (whether that contribution is of a substantive, material, financial or other nature). Authors of works should thus ensure transparent and reliable presentation of the results of their work, irrespective of whether or not they are the direct generators thereof, or have also made use of specialised help by a given entity (natural or legal person).

”Ghostwriting” is a situation taken to apply where someone has contributed to the appearance of a publication without his/her role as one of the authors being disclosed, and without reference to the said role having been made in a publication’s “Acknowledgments” section. The term ”guest authorship” is in turn taken to apply where the role of a given author is very limited or entirely absent, but the given person is anyway given as a publication’s author or co-author.

With a view to these undesirable phenomena being prevented, and to the aforementioned guidelines of the Ministry of Science and Higher Education having due application, the Editorial Board of *Przegląd Orzecznictwa Podatkowego* hereby adopts the following principles:

- authors of publications shall reveal the contributions to the appearance thereof assignable to given individuals (with details of affiliations, as well as the nature of the contribution, i.e. identity of authorship in respect of conceptualisations, assumptions, methods, protocols and so on made use of in the course of preparatory work on the publication), this therefore being tantamount to main responsibility for disclosure of the indicated data being borne by those submitting a work;
- should phenomena of the ”ghostwriting” or ”guest authorship” types be uncovered, the Editorial Board shall document these cases and ensure appropriate notification of both the institution(s) employing an author, and the associations, groups and scientific societies of which he/she is a member.
- where research drawn upon in a publication has been in receipt of funding, an author reporting on that research shall be obliged to detail the source(s) thereof.

Translated by James R. A. Richards