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SUMMARY

The term financial interests of the European Union should be understood broadly to include both the financial resources of the Union budget and other budgets managed by or on behalf of the Union in order to achieve the objectives set out in the TFEU, TEU and TEAEC. The term is used in legal acts regulating the fight against fraud and other financial irregularities, corruption, money laundering and other illegal activities to the detriment of the protected legal asset - the financial interests of the European Union. The rules for the protection of the EU's financial interests are currently laid down in treaty law (primary law), secondary law and the case law of the Court of Justice (case law). Membership of the European Union requires full acceptance of the *acquis communautaire* by the Member States, which also includes the issue of criminal protection for infringements of common interests. The protection of financial means allocated for the realization of common objectives of the European Union is a structural element of the principle of financial solidarity, which consists in the acceptance by the member states of the obligation to jointly finance

and bearing the costs of the tasks and objectives adopted, to use them rationally and to account for them fairly. Protection of financial interests is carried out at many levels, by various bodies, at European and national level, by means of civil and administrative law instruments. Criminal law regulations creating normative and organizational basis for prosecution of crimes against the financial interests of the European Union are a component of the protection system, which, despite the subsidiary nature of criminal law, is becoming increasingly important. The creation of modern rules of criminal law protection of the EU's financial interests has been shaped over the years, introducing specific forms of offenses and consolidating the cooperation of national and European organizations. The principles of protection procedures have also been established. The rules of organization and cooperation in the sphere of criminal law have undergone a long evolution from unconsolidated, consultative, monitoring and opinion forms to organized forms equipped with decision-making powers, separate procedures, supervisory procedures and a system of sanctions.

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