The aim of the thesis is to determine on the basis of case law of the Court of Justice of the European Union what are the consequences of incompatibility with EU law for final administrative decisions and final judgements of administrative courts. Study of the case law of the Court of Justice of the European Union allowed to determine existence of two basic mechanisms constituting consequences of incompatibility with EU law for final administrative decisions and final judgements: a) revoking such decisions or judgements, b) disapplying provisions of national law concerning legal consequences of such decisions or judgements.

In case of application of above mentioned mechanisms collision ("conflict") occurs between the principle of effectiveness of EU law, principle of loyal cooperation and the principle of legal certainty which part of it is principle of the protection of final administrative decisions. In the thesis relation between principles of effectiveness of EU law, principle of loyal cooperation and the principle of legal certainty has been defined.

Moreover, in the thesis obligations of administrative authorities (national courts) and rights of private parties have been established which the case law of the Court of Justice of the European Union connects with above mentioned mechanisms. In this regard it has been shown in which situations private individuals relying on the case law of the Court of Justice of the European Union are able to effectively question final administrative decisions and final judgements contrary to EU law.

Study of the case law of the Court of Justice of the European Union allowed to assess compatibility with EU law of the provisions of Code of Administrative Procedure, Tax Ordinance Act and the Regulations of Proceedings in the Administrative Courts. Assessment of Polish regulations allowed to present proposals of the amendments to Polish law.