

TAX CODES CONCEPTS
IN THE COUNTRIES
OF CENTRAL AND EASTERN EUROPE

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INTRODUCTION

The book contains articles about different forms of general tax law codification in Central and Eastern European countries. It has been divided into two parts. The first one includes studies presenting the issue of codification in such countries as Belarus, Czech Republic, Hungary, Lithuania, Poland, Russia, Slovenia and Ukraine. The second part contains studies on various aspects of substantive and procedural tax law of the above mentioned countries. A common element thereof is the issue of tax codification. It has been assumed, among others, that the issues presented therein should be analyzed from the perspective of existing or possible codification of tax law.

The studies contained in the first part of the book have a similar internal structure. It means that the same issues concerning tax law codification have been presented in individual articles. Thanks to this, it will be easy to compare solutions applied in these countries. The studies are divided into four basic parts. The first one includes a short presentation of the history of the Tax Code's introduction to the tax system. It contains answers to the following questions: what legal Acts were binding before the Tax Code was introduced; why the Tax Code was introduced; what entity was responsible for the Tax Code's draft preparation. The second part of the studies presents the structure of the Tax Code. The purpose of considerations included therein is to help find the answer to the following issues: what parts the Tax Code consists of; the short characterization of the substantial content of particular chapters; what other legal Acts, if any, cover the tax system in a given country. The purpose of the third part of the studies is evaluation of the Tax Code, which means answering such questions as: how scholars evaluate the existence of the Tax Code; how often the Tax Code was amended and what chapters of the Tax Code these amendments applied to; was the compliance of the Tax Code with the Constitution brought in question by the court (tribunal). The fourth part is devoted to the proposals of

reforms of the Tax Code. This part of the study answers such questions as: are there any legal activities concerning the Tax Code redevelopment; what direction are these activities aimed at; what entity is responsible for these legal activities? Moreover, this part contains the study concerning tax code models drafted by two organizations: International Monetary Fund and Inter-American Center of Tax Administrations.

This work is a part of the research carried out by the Chair of Tax Law of the Faculty of Law at the University of Białystok. The purpose of the research is drafting an optimal model of the tax code that could be implemented in Poland. This research is not only theoretical but also practical. It is connected with current works carried out in Poland on the preparation of a draft of the new Tax Ordinance Act. Such activities are undertaken by the General Taxation Law Codification Committee, which is the first entity of this type in Poland appointed to prepare a draft of general tax law. The optimal Tax Code should embrace many circumstances, including a given country's background and legal specificity as well as its historical, social and economic conditions. For these reasons, solutions applied in one country should not be introduced in another one by mere copying. Even if in one country specific solutions function properly, it cannot be guaranteed that they could be appropriately implemented or adapted to Polish conditions. The above considerations do not mean that it is useless to research the solutions applied in other countries within the scope of tax codes being in force there. Researching such solutions in other countries, including Central and Eastern European states, may be an excellent point of reference to evaluate solutions due to be adopted in Poland. For this reason, the Chair of Tax Law, among others, have launched the following activities. First of all, on 27th May, 2013 the First International Tax Law Seminar titled "Tax Codes of Central and Eastern European Countries" was held in Augustów (Poland). Its purpose was a presentation of solutions applied within the above scope in the Czech Republic, Lithuania, Poland, Russia, Slovakia and Ukraine. Secondly, an international conference on the above subject matter will be held on 25-27 September, 2016. It will be the 15th International Scientific Conference titled "Concepts of Tax Codes. 15 Years of the Center's Operation". It will be held by the Chair of Public Finance and Financial Law as well as the Chair of

Tax Law of the Faculty of Law at the University of Białystok together with the Association Information and Organization Center for the Research on the Public Finances and Tax Law in the Countries of Central and Eastern Europe. The idea of the Conference is to review thoughts and experiences within the scope of tax law provisions' codification in Central and Eastern European countries. During the discussion panels, leading papers on the solutions applied within the above scope in selected countries will be presented. A key purpose of the Conference is a presentation of achievements of individual countries within the scope of tax law codification – the current state and directions of changes. This book, besides other above mentioned issues, is also a selection of studies concerning the leading theme of the above Conference, i.e. the concepts of tax codes.

Scientific Editors

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