

## Introduction

It is a great pleasure to introduce you to the new issue of the Annual Center Review. The Annual Center Review, as a joint project of the Association Center for Information and Research Organization in Public Finance and Tax Law in the Countries of Central and Eastern Europe as well as the Faculty of Law of the University of Bialystok, will present academic accomplishments of the Association Center and the Faculty in the area of research on the issues concerning finances of the countries in this part of Europe. It is essential that our Review promotes texts of doctors and doctoral students besides the elaborations of experienced researchers.

Presenting current problems from a broadly understood field of public finance and tax law in the countries of Central and Eastern Europe, in ACR 2019-2020 no. 12-13 we publish elaborations both in English as well as in Russian written by Authors from such countries as Belarus, the Czech Republic, Poland, Russia as well as from the European Union. The presented articles relate to the problems connected with financial and tax law of Belarus, the Czech Republic, Poland and Russia.

The Authors of particular works concentrated on detailed issues from public finance, such as problems connected with public-private partnership or with funding scientific activity.

This Issue also includes elaborations which are the result of the 1<sup>st</sup> Eastern European Conference on “Cryptocurrency”, which was held on 4<sup>th</sup> March 2019 at the Faculty of Law University of Bialystok from the initiative of the Student Financial Law Club affiliated to the Department of Public Finance and Financial Law of the Faculty of Law of the University of Bialystok. Published articles are the response of the scientific circles to the emergence and development of the cryptocurrency market and digital economy. Particular Authors analyse legal provisions regulating cryptocurrency market in Poland, Russia, and the European Union as well as examine development

perspectives, chances and threats which cryptocurrencies bring.

The current Issue contains two elaborations presented by young scientists from the Czech Republic during XIX International Conference of the Center “Pandemic and Governance – Towards an Approximation of Covid-19 Legal, Administrative, Fiscal and Political Dilemmas”. The Authors analysed the impact of the current pandemic on the Czech tax law.

In Annual Center Review we also publish information about current initiatives taken by the Center and the Faculty of Law at the University of Bialystok. In this Issue we present two reports from international conferences co-organised by the Center.

The first report is from the 18<sup>th</sup> Conference of the Center organised on 19-20 September 2019 in Grodno by Yanka Kupala State University on “Axiology in the Financial Law of the Central and Eastern Europe” and the second report is from the 19<sup>th</sup> Conference of the Center organised on 5-6 November 2020 by the Faculty of Public Governance and International Studies of the University of Public Service in Budapest on “Pandemic and Governance - Towards an Approximation of Covid-19 Legal, Administrative, Fiscal and Political Dilemmas” as well as the report from the 2<sup>st</sup> Eastern European Conference on “Cryptocurrency” organised from the initiative of the Student Financial Law Club.

One of the newest initiatives taken by the Center is the idea to publish in Russian a series of works of outstanding Polish representatives of financial law. After long discussions on the selection of the first work in the series, it was decided to edit the book by eminent Polish scholar and politician – prof. Ignacy Czuma entitled “*The Balance of the Budget compared to the budget law of different countries*”. This Issue includes a short biography of this remarkable Polish patriot and a researcher as well as his scientific, social and political activity.

I wish you pleasant reading.

