

Introduction

This is the first issue of Annual Center Review which is published after prof. Eugeniusz Ruśkowski has passed away and it is dedicated to his memory. He was the originator and a “good spirit” of this annual journal published systematically since the International Center of Public Finance and Tax Law Research has been established also by him. This organisation in Professor’s assumptions, which we often discussed, was to be a platform for the cooperation of scientists from the countries of Central and Eastern Europe working on financial and tax law. The need for such cooperation arose, among others, because in Poland we knew more about legal and financial regulations in the United States or the UK than at our closest neighbours. Generally, no one comprehensively analysed the changes in the financial systems of the countries of the Eastern bloc, although they all had very similar problems to solve. Professor Ruśkowski noticed it and decided to create an organisation which would focus on such issues. This proved to be a much-needed initiative and in a short period of time mainly lawyers and economists working on broadly understood public finance from 14 countries started their activity in the Center. Therefore, arose a genuine need to publish a journal in which, besides information on the functioning of the

Center, scientific articles regarding the topics currently discussed within this organisation would be published. And thus ACR emerged in the form of an annual journal issued in English and Russian. It fulfilled its role and documented what in a given year substantially happened in the Center. The problems started to appear after diverse systems of scoring scientific publications were introduced in almost all countries from which scientists were members of the Center. ACR did not have such scoring, although Editorial Board in Poland has taken action to obtain it (at least in Poland) and to register the journal in databases. This however requires time and money. Additionally, problems with Russian aggression in Ukraine appeared. The Management Board of the Center decided to suspend cooperation with Russian universities, whose representatives actively participated in the activity of the Center. They are still our colleagues, friends but due to the war we cannot cooperate with them, hopefully only temporarily. This requires, at least at present, developing new principles of functioning of the Center and ACR. We are all thinking about how to do it but we do not have an established concept, yet. I believe that professor Eugeniusz Ruśkowski would have one. But he is not here anymore... And it is a great loss.

Leonard Etel

A disciple of Professor Eugeniusz Ruśkowski