Introduction

On September 23–24, 2021 the 20th annual conference of the International Center of Public Finance and Tax Law Research was held in Kazahstan. Previous conference of the Center, formerly "Center for Information and Organization of Public Finance and Tax Law Research of the Countries of the Central and Eastern Europe" took place in Białystok (2002), Brno (2003), Vilnius (2004), Kosice (2005), Grodno (2006), Voronezh (2007), Paris (2008), Lviv (2009), Prague (2010), Gyor (2011), Białystok (2012), Omsk (2013), Mikulov (2014), Kosice (2015), Białystok (2016), Vilnius (2017), Prague (2018), Grodno (2019), Budapest (2020). More information on the Center and its scientific activity can be found at the website www.centeroffinance. org.

The conference in 2021 was co-organized by the Caspian University, Adilet Law School. Due to the COVID-19 reasons, the conference had a hybrid (traditional and online) character. This monograph comprises the papers presented during this conference.

The topic of the conference was public investments. Public investments constitute a significant part of public finance understood as processes of collecting public revenues and spending public expenditure. Public investments, understood broadly, cover road infrastructure, housing, agriculture, ecology, healthcare, defence, education, or employment support. Without public investment, there is no stable functioning of the state and its sustainable development. Public investments require appropriately shaped legal regulations. This book, being on the carrefour of the financial and civil law, contains articles on this subject.

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