The 14th International Scientific Conference devoted to the issue of Tax Law and its Possibilities of Prevention of Tax Evasion and Tax Frauds was held on 14-16 September 2015 in Štrbské Pleso in the High Tatra Mountains. Previous annual conferences bringing together representatives of the science and practice of public finance of Central and Eastern European countries took place in Bialystok, Brno, Vilnius, Košice, Grodno, Voronezh, Paris, Lviv, Prague, Győr, Bialystok, Omsk and Mikulov.

The co-organizers of the Conference were the Pavol Jozef Šafárik University in Košice, the Faculty of Law, Department of Financial Law and Tax Law and the Center for Information and Research Organization in Public Finance and Tax Law of Central and Eastern Europe Countries established at the Faculty of Law of the University of Bialystok. The conference was prepared by the Conference Organizing Committee composed of the following: Prof. JUDr. Vladimír Babčák, CSc. – Honorary Head of the Committee, Doc. JUDr. Mária Buňáková, CSc. – Chair of the Committee, JUDr. Anna Románová, PhD – Secretary of the Committee, Ing. Karolína Červená, PhD, JUDr. Karin Prievozníková, PhD, JUDr. Miroslav Štrkolec, PhD, JUDr. Ivana Vojníková, PhD, JUDr. Jozef Sábo, Mgr. František Bonk and Ing. Ladislav Soliar. Approximately 100 representatives of doctrine from several dozen scientific centres from Slovakia, Belarus, the Czech Republic, Poland, Russia and Hungary took part in the conference. The conference proceedings were held in Slovakian, English, Czech, Polish and Russian.

The idea of the conference was to review thought and experience on the possibilities of prevention of tax evasion and tax frauds provided by tax law and related legal disciplines. Conference participants focused on the issue of the smooth functioning of the legal norms of tax law and carried out a review of individual measures to combat tax fraud at the national and European Union level.
The ceremonial opening of the plenary of the 14th Conference was conducted by the Chairman of the Organizing Committee, Prof. JUDr. Vladimir Babčák, CSc. and the Chairman of the Center, Prof. zw. dr hab. Eugeniusz Ruśkowski. The work of the conference participants took place in plenary sessions. The papers presented at the first session touched on issues such as the causes of tax resistance, the opportunities to prevent tax evasion and tax fraud in the Czech Republic, Russian tax avoidance instruments, the structure of VAT in the context of the possibility of escape from the tax, the issue of interpretation of Polish tax law provisions as an instrument of tax evasion and the theory and practice of tax evasion in Belarus. The meeting was chaired by doc. Petr Mrkývka. The future of VAT and the directions of the evolution of this tax in European countries was the next subject of lively discussion among the participants of the session. The topics of papers presented during the second session, which was moderated by Prof. Jan Głuchowski, included such issues as the transformation of tax law in CEE and BRICS countries, tax law of Russia: GAAR, CFC Rules and beneficiary owner, the system of tax law in Russia, the subject of tax fraud and the issue of combating tax fraud in the context of the need to maintain an adequate level of legal certainty.

On the third day of the conference two sessions were held. During the first session, speakers analyzed the problems of detecting tax fraud, tax monitoring as a means of prevention of tax evasion and tax fraud, penal sanctions in Polish tax law, the stability of the tax law, harmful tax competition in a globalized world and the management of the tax gap in the tax on goods and services as an instrument of limiting public debt. The session was chaired by doc. Michal Radvan. The second session of the day, chaired by Prof. Eugeniusz Ruśkowski, considered the issue of tax evasion, tax fraud and its penal consequences, tax security of the state: legal aspects, EU financial transaction tax and its possibility to prevent tax evasion in the financial sector and the obligations of financial Institutions under the tax law as an instrument for the prevention of tax evasion. After each panel, a lively debate was held in which the authors of the various papers had the opportunity to respond to the submitted questions and comments.

The fruit of the 14th International Scientific Conference is a monumental two-volume publication – a conference book devoted to the issues of Tax Law and its Possibilities of Prevention of Tax Evasion and Tax Frauds.

The conference organizers provided the participants the opportunity to participate in an extremely attractive tourist and cultural programme. It included, among other things, a chance to explore the historic region of Spiš, including the UNESCO World Heritage Site – Spiš Castle and the historic town of Levoča.

It was agreed that the 15th Anniversary International Scientific Conference will be held in Bialystok on 25-27 September 2016 and will address the issue of the “The Concept of Tax Codes. The fifteenth year of the Center”. The 15th Conference will be co-organized by the Department of Public Finance and Financial Law and the Department of Tax Law of the Faculty of Law, University of Bialystok, with the participation of the Center for Information and Research Organization in Public Finance and Tax Law of Central and Eastern Europe Countries.