

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 Organisation in Public Finance and Tax Law in the Countries of Central and Eastern Europe, as well as the Faculty of Law at the University of Białystok, 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.

In the 10th ACR issue we continue the discussion started during the 15th Jubilee Conference of the Center on “Concepts of Tax Codes. The Fifteenth Anniversary of the Center’s Activity”, which took place on 25-27 September 2016 in Białystok. The first two articles analyse legal solutions concerning codification of Russian and Ukrainian tax law. The following article entitled “Habilitation in Slovakia and the Problem of its Nostrification in Poland” regards current, significant issue of research activity referring at the same time to the discussion started at the conference as well as to the series of articles concerning publications and international scientific cooperation published in the previous ACR issue.

Another interesting article is entitled “The Role of the State in Creating Voluntary Retirements Savings” presenting Polish solutions regarding voluntary individual and group retirement savings within the whole retirement system as well as changes in the system proposed by the state. This article refers to the problems raised during 16th International Conference of the “Center” on “The Optimization of Organization and Legal Solutions Concerning Public Revenues and Expenditures in Social Interest” held on 21-22 September in Vilnius.

Presenting current problems of the broadly understood area of public finances and tax law in the Central and Eastern European Countries, in this issue we publish elaboration of Authors from such countries as the Czech Republic and Russia.

The authors consider some issues related to bankruptcy law enforcement in Russia, recovery of the entity’s (bank) soundness and repayment ability, promotion of business activity, as well as the terms of challenging queer transactions consummated by the banks in bankruptcy proceedings. Based on the analysis of accumulated arbitration courts practice the Authors reveal the peculiarities

of challenging queer transactions in accordance with the existing bankruptcy legislation and explain legal ideas of ensuring financial stabilization.

In this issue we also present problems connected with the Czech legislation on implementing new regulations concerning fiscal control of the funds co-financed from the EU budget.

The goal of the next article is to confirm or disprove the hypothesis, whether: “The tax administrators are allowed to use the instruments of evidence which are gained by applying anti-tax fraud methods along with measures of anti-money laundering and counter-terrorism financing only according to the procedural rules of the specific procedure and to the EU data protection rules.”

The last article presents problems and a proposal of a new legal solution connected with supporting Czech communes with income tax.

In Annual Center Review we also publish information about current initiatives taken by the Center and the Faculty of Law at the University of Białystok. In this issue we present two reports from international conferences co-organised by the Center. The first report concerns the conference organised by the Faculty of Law at the University of Białystok and the Center entitled “Concepts of Tax Codes. The Fifteenth Anniversary of the Center’s Activity”. The second report is from the 15th International Conference organised by the Faculty of Economics-Informatics Branch of the University of Białystok in Vilnius in cooperation with the Department of Public Finances and Financial Law as well as with the Department of Tax Law with the participation of the Center entitled “The Optimization of Organization and Legal Solutions Concerning Public Revenues and Expenditures in Social Interest”.

In this issue we also publish accomplishments of the Student Finance Law Club affiliated to the Faculty of Law at the University of Białystok which initiated the conference “Financial Institutions as a Workplace for Lawyers” as well as initiatives taken by the employees of the Faculty of Law regarding cooperation with the Countries of Central and Eastern Europe.

It is my great pleasure to inform you that we have launched a webpage of the Annual Center Review www.ciob.pl, subpage: ACR, where all the information from the Editorial Board as well as subsequent issues of the journal will be published. I invite you to become familiar with the editorial requirements which will be strictly obeyed in the subsequent issues as well as to send in research papers in English or Russian. Looking forward to fruitful cooperation, I wish you a pleasant reading.

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