

## REPORT ON THE 16<sup>th</sup> INTERNATIONAL SCIENTIFIC CONFERENCE “THE OPTIMIZATION OF ORGANIZATION AND LEGAL SOLUTIONS CONCERNING PUBLIC REVENUES AND EXPENDITURES IN SOCIAL INTEREST” (21-22 September 2017, Vilnius, Lithuania)

16<sup>th</sup> International Scientific Conference “The optimization of organization and legal solutions of public revenues and expenditures in social interest” took place on 21-22 September 2017 in Vilnius. It was organized by the Faculty of Economics and Information Branch of the University of Białystok in Vilnius in cooperation with the Department of Public Finance and Financial Law and the Department of Tax Law of the Faculty of Law at the University of Białystok with the participation of the Center for Information and Research Organization in Public Finance and Tax Law of Central and Eastern European Countries.

The objective of the International Conference was to present the relationship between income, budget expenditures and public financial interest. Several speeches were followed by discussions, what was a developing aspect of the conference. The success was also a large number of participants, namely dozens of lawyers and economists, including representatives from such countries as Belarus, the Czech Republic, Lithuania, Poland, Russia, Romania, Slovakia and Hungary.

The 16<sup>th</sup> International Conference was held at the House of Polish Culture in Vilnius, where the Ponas

Tadas Hotel is located. The languages of the Conference were Polish, English and Russian. An unusual event was the Seminar for PhD Students and Junior Academics organized together with a competition for the most interesting scientific papers.

In the opening ceremony of the conference, the first to speak was prof. Eugeniusz Ruśkowski, the President of the Center for Information and Research Organization in Public Finance and Tax Law of Central and Eastern European Countries. Then, as second spoke prof. Mieczysław Zdanowicz, Dean of the Faculty of Economics-Informatics Branch of the University of Białystok in Vilnius. At the end of the opening ceremony, all participants were greeted by Urszula Doroszewska, the Ambassador of the Republic of Poland in Lithuania.

Then the general panel of the Conference started and at this panel the Chairs were prof. Jan Głuchowski and prof. Marina Sentsova. The papers were generally related to the notion of public financial interest in selected countries. On the above subject, the following speakers presented their issues:

1. Dr. Paweł Lewkowicz “O pojęciu interesu publicznego w teorii i praktyce”.

2. Prof. Witold Modzelewski “Publiczny interes finansowy w polskim prawie podatkowym”.
3. Prof. Lilia Ambramchik “O pojęciu publicznego interesu na Białorusi”.
4. Prof. Elena Chernikova “Public Interest in Russian Financial Law and Modern Legal Studies”.
5. Prof. Petr Mrkyvka “O pojęciu interesu publicznego w Republice Czeskiej”.
6. Prof. Bronius Sudavičius “Публичный интерес и финансовая деятельность государства в Литовской Республике”.
7. Dr. Gabor Hulko, Dr. Diana Kocsis “Basic Principles of Administrative and Tax Procedures in Hungary as a Tool of Balancing Private and Public Interest”.

During the next two panel sessions, the speakers focused on specific issues concerning public interest in public revenues and in public expenditures. At the end of each panel there was a discussion on the presented subject.

The first plenary session of the Conference on public revenues took place under the chairmanship of prof. Marie Karfikova and prof. Wiesław Miemieć. In this part of the conference, the following speakers presented their speeches:

1. Prof. Zbigniew Ofiarski “Interes publiczny (społeczny) jako pozytywna przesłanka stosowania ulg w zapłacie zobowiązań z tytułu niepodatkowych należności budżetu państwa”.
2. Prof. Barbara Roszkowska-Mądra, Dr. Elżbieta Zalesko “Źródła finansowania dóbr publicznych w polskim rolnictwie”.
3. Doc. Radim Boháč “Revenues and expenditures of public budgets in the Czech Republic related to gambling”.
4. Dr. Elżbieta Ambrożej “Ochrona interesu publicznego oraz interesu podatnika jako cel doradztwa podatkowego w Polsce”.
5. Dr. Cosmin F. Costas “Kill(er) Bill in Revenues Collection. A Romanian Tale of Tax Misinterpretation”.

6. Dr. Miroslav Štrkolec “Security Institutes in Tax Administration as an Instrument to Eliminate Tax Evasion”.

After a short break, the second plenary session on expenditures was held under the chairmanship of prof. Hana Markova and prof. Krystyna Piotrowska-Marczak. The following speakers presented their issues:

1. Prof. Marta Postuła “Zarządzanie wydatkami przez cele w sektorze publicznym - 10 lat polskich doświadczeń”.
2. Prof. Artur Mudrecki “Zasada proporcjonalności w podatkach od towarów i usług”.
3. Dr. Michał Mariański “Optymalizacja dochodów i wydatków publicznych w interesie społecznym na przykładzie form prawych dla realizacji zadań własnych przez j.s.t. w prawie francuskim”.
4. Doc. Julia Gorosh “Issues in Safeguarding Public Financial Interests in Terms of Public Finance Management”.
5. Dr. Larisa Korobechnikova “Оценка эффективности расходов по экологической деятельности”.
6. Dr. Anna Romanova “Local Government Revenues and Expenditures and Rationalization of Public Administration”.

During both plenary sessions of the Conference, a Seminar for PhD Students and Junior Academics was held at the same time, for the first time in the history of the Center’s annual conferences. The aim of the seminar was to improve the scientific skills of young scientist and to exchange experiences of the international scientific community. The speakers presented their articles that corresponded with the subject of the Conference, which was the optimization of organization and legal solutions of public revenues and expenditures in social interest. During the Seminar, young scientists not only presented their papers, but also made comments on one of the presented articles. The aim of this was to show ambiguity and improve the quality of the presented article. The discussants asked questions and pointed to the strengths and weaknesses of previously read articles, sharing their experience in the scientific work.

The seminar for PhD Students and Junior Academics was held in two panels and each of them was ended with a discussion. The first panel was chaired by prof. Michal Radvan. The speakers in this part of the Seminar were:

1. Dr. Ivana Štieberova “Measures to prevent VAT tax fraud and their impact on public revenues - what is the interest of society?” (*discussant: Dr. Adrián Popovič*).
2. Dr. Jozef Sabo “Reasoning about evidence in Tax Matters.” (*discussant: Dr. Ivana Štieberová*).
3. Dr. Adrian Popovič “The Initiatives in the area of Financing of the EU Budget in the Context of Environmental Protection” (*discussant: Dr. Jozef Sábo*).
4. Mgr Petra Snopkova, Mgr Zuzana Marethova “Electronic record of sales in the Czech Republic - theory and praxis” (*discussant: Mgr Michal Liška*).
5. Mgr Michal Liška “Formal aspects of Income Tax Act and other tax acts according to Czech case law” (*discussant: Mgr Richard Bartes*).
6. Mgr Richard Bartes “Juridical institute of fiscal repentant” (*discussant: Mgr Zuzana Marethová*).

The second panel of the Seminar for PhD Students and Junior Academics was combined with a discussion under the chairmanship of prof. Jolanta Szołno-Koguc. In this part of the Seminar, the speakers were:

1. Mgr Robert Aliukonis, mgr Stanisław Pilżys “Deficyt budżetowy i dług publiczny w krajach nadbałtyckich w latach 2010-2015” (*discussant: Mgr Ernest Ginc*).
2. Mgr Ernest Ginc “Struktura krajowych źródeł finansowania infrastruktury drogowej na Litwie” (*discussant: Mgr Robert Aliukonis*).
3. Mgr Justyna Sobolewska “Wpływ indywidualnego wskaźnika zadłużenia na finanse j.s.t. w Polsce” (*discussant: Mgr Krystian Jaszczyk*).
4. Mgr Krystian Jaszczyk “Partnerstwo Publiczno-Prywatne w ujęciu umowy o budowę szpitala w Żywcu jako przykład optymalizacji wydatków publicznych w interesie społecznym” (*discussant: Mgr Justyna Sobolewska*).

The seminar was combined with a competition for the best articles and presentations, in which jurors were: Prof. Rafał Dowgier - Chairman, Prof. Jolanta Szołno-Koguc, Prof. Michal Radvan, Dr. Urszula K. Zawadzka-Pąk, Dr. Ewa Lotko. The first prize in the competition was won by Jozef Sábo from the University in Košice. The equal second award went to: Justyna Sobolewska from the University of Warsaw and Michał Liška from the Masaryk University in Brno. The third prize was won by Robert Aliukonis and Stanisław Pilżys from the Branch of the University of Białystok in Vilnius. The concept of the seminar was well received by the international financial community present at the conference, therefore, it was decided to permanently include it in the program of future international conferences co-organized by the Center. The ceremonial ending of the Conference and Seminar took place in the late afternoon. After the conference, there was a gala dinner at the Restaurant of Ponas Tadas Hotel. The evening was honoured with artistic performances by the House of Polish Culture.

The 16<sup>th</sup> International Conference, not only had scientific value, but also had a recreational aspect. On the 20<sup>th</sup> September 2017, the participants of the Conference had the opportunity to visit the Castle in Trakai and urban buildings of the city. Next, on the 22<sup>nd</sup> September 2017, there was a tour of Vilnius, which started with visiting the University of Vilnius. Lastly, the participants went to see the Castle of the Grand Dukes of Lithuania.

The result of the XVI International Scientific Conference will be a monograph published in English.

### Author biography:

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