

INTRODUCTION

Before 1990's the cooperation of financial experts from Central and Eastern Europe countries had, among others, a formula of scientific symposia organized every 2 years by the particular countries of the region. The last of them took place in May 1991 in Opatija (Croatia). The socio-economic and political transformations of the 1990s interrupted this cooperation. However, the need for its establishment and institutionalization continued in academic circles, which is why on 6 September 2002 the founding meeting of the Association Center for the Research on the Public Finances and Tax Law in the Countries of Central and Eastern Europe (in short "Center") was held in Bialystok (Poland).

The Center Association inspires and conducts joint conferences and research, assists in their implementation, collects and makes available information on the Members' scientific initiatives, cooperates with governmental and non-governmental organizations. An important aim of the Association is to promote European standards in the field of public finance and tax law in Poland and the other countries represented by the members of the Association as well as the exchange experience with other countries. The Association brings together ca. 300 members – the representatives of legal, economic and public management science as well as public sector practitioners – from 14 European and Asian countries (Poland, Russia, Czech Republic, Slovakia, Lithuania, Belarus, Hungary, Ukraine, Kazakhstan, Croatia, Bulgaria, Moldova, Romania, France). The "Center" autonomous organizational unit is the All-Russian branch of "Center" functioning since 2008 at the Voronezh State University.

One of the basic ways that the mission of the Association "Center" is fulfilled is through the organization of annual international scientific conferences, which have become a forum for the exchange of ideas, the findings of scientific research and the experience of scientists from several dozen academic centers of Europe and Asia. It seems that the differences in legal systems and regulations in the field of public finance in the 14 countries, which the board members come from, promotes creative discussion at the conferences and the elaboration of effective solutions to problems that exist in practice. The multiplicity of points of view and the variety of solutions analyzed by scientists is a significant value that the Association has brought to the development of the science of financial law in this part of the world for 16 years.

So far, 16 international scientific conferences of the “Center” have been held (Białystok 2002, Brno 2003, Vilnius 2004, Košice 2005, Grodno 2006, Voronezh 2007, Paris 2008, Lviv 2009, Prague 2010, Győr 2011, Białystok 2012, Omsk 2013, Mikulov 2014, Štrbské Pleso 2015, Białystok 2016, Vilnius 2017), the next one will be held in Prague in 2018. In consequence, so far, 15 monographs have been published that are the result of annual international conferences, i.e.:

- Ruśkowski, E. (ed.): *The Budget Deficit and the Public Debt in the Selected European Countries*, Białystok: Publisher of WSFiZ in Białystok, 2003.
- Radvan, M., Mrkývka, P. (eds): *Financování územní samosprávy ve sjednocující se Evropě (Financing Territorial Self-government in a Unifying Europe)*, Brno: Publisher of the Faculty of Law of Masaryk University in Brno, 2005.
- Miškinis, A., Ruśkowski, E. (eds.): *Problems of Financial Law Evolution in Central and Eastern Europe within Integration Processes*, Wilno-Białystok: Temida 2, 2004.
- *Current Questions of Efficiency of Public Finance, Financial Law, and Tax Law in Countries of Central and Eastern Europe*, Koszyce: Publisher of the Faculty of Law at the University of J.P. Safarik in Košice, 2005.
- Guszczyn, I. (ed.), Zhuk, M., Abramchik, L., Ruśkowski, E., Kosikowski, C., Etel, L., Głuchowski, J., Mrkývka, P., Sentsova, M.: *Финансовое правотворчество и правоприменение в государствах Центральной и Восточной Европы (Financial Lawmaking and Law Enforcement in the States of Central and Eastern Europe)*, Grodno: Publisher of Grodno State University, 2006.
- Sentsova, M. (ed.): *Modern Problems of Tax Law Theory (Современные проблемы теории налогового права)*, Voronezh: Publisher of the Voronezh State University, 2007.
- Ruśkowski, E., Tyniewicki, M. (eds.): *Basic Problems of Public Finance Reforms in the 21st century in Europe*, Białostockie Studia Prawnicze (Białystok Legal Studies), no. 5 (2009).
- Ruśkowski, E., Zawerucha, I. (eds.): *Public Finance and Financial Law in the context of Financial Crisis in Central and Eastern Europe*, Białystok-Lviv: Temida 2, 2010.
- Boháč, R. (ed.): *Current issues of finance and financial law from the viewpoint of fiscal and monetary promotion of economic growth in the countries of Central and Eastern Europe after 2010 (Актуальные проблемы финансов и финансово-вого права с точки зрения фискального и монетарного поощрения хозяйственного роста в странах Средней и Восточной Европы после 2010 года)*, Prague: Wydawnictwo Leges, 2010.

- Hulkó, G., Patyi, A. (eds.): *Public finances – Administrative Autonomies*, Győr: Publisher of University in Győr, 2012.
- Ruśkowski, E., Stankiewicz, J., Tyniewicki, M., Zawadzka-Pąk, U.K. (eds.): *Annual and Long Term Public Finances in Central and Eastern European Countries* (Годовое и многолетнее планирование в публичных финансах стран Центральной и Восточной Европы, Białystok: Temida 2, 2013.
- Kostukov, A.N. (ed.): *Problems of Application of Tax Law in Central and Eastern European Countries* (Проблемы налогового правоприменения в странах Центральной и Восточной Европы), Omsk: Publisher of State Omsk University, 2013.
- Mrkývka, P. (ed.): *System of Financial Law – General Part*, Brno: Publisher of the Faculty of Law of Masaryk University in Brno, 2015; Radvan, M. (ed.): *System of Tax Law*, Brno: Publisher of the Faculty of Law of Masaryk University in Brno, 2015; Blažek, J. (ed.): *Financial Markets*, Brno: Publisher of the Faculty of Law of Masaryk University in Brno, 2015.
- Babčák, V., Románová, A., Vojníková, I. (eds.): *Tax Law vs. Tax Frauds and Tax Evasion*, Košice: Publisher of the Faculty of Law at the University of J.P. Safarik in Košice, 2015.
- Etel, L., Popławski, M. (eds.): *Tax Codes Concepts in the Countries of Central and Eastern Europe*, Białystok: Temida 2, 2016.

Members of the “Center” take an active part in the Days of Law at the Masaryk University in Brno organized since 2007, as well as in international scientific conferences organized by Michał Römer University in Vilnius, Pavel Josef Šafárik University in Košice, Yanka Kupala Grodno State University in Belarus and the Voronezh State University in Russia.

The results of the scientific research of the “Center” Members are presented in the form of comparative scientific monographs, especially on an international scale. So far, about twenty such monographs have been published, issued at the initiative or with the participation of the Association. Monographs analyze selected issues of financial and tax law in the countries of Central and Eastern Europe. The following publications can be mentioned only as an example:

- Etel, L. (ed.): *Europejskie systemy opodatkowania nieruchomości* (European Real Estate Taxation Systems), Warszawa: Wydawnictwo Sejmowe, 2003.
- Ruśkowski, E., Dolnicki, B. (eds.): *Władza i finanse lokalne w Polsce i krajach ościennych* (Local Authorities and Finance in Poland and Neighboring Countries), Bydgoszcz-Białystok-Katowice: Branta, 2007.

- Popławski, M., Šramková, D. (eds.): *Legal Sanctions: Theoretical and Practical Aspects in Poland and the Czech Republic*, Brno: Publisher of the Faculty of Law of Masaryk University in Brno, 2008.
- Sentsova, M. (ed.): *Tax and Budget law: Modern Problems of Property Relations*, Voronezh: Publisher of State University in Voronezh, 2012.
- Ruśkowski, E. (ed.): *Stankiewicz, J., Tyniewicki, M., Zawadzka-Pąk, U.K., Roczność i wieloletniość w finansach publicznych (Annuality and Multiannuality in Public Finances)*, Warszawa: Lex a Wolters Kluwer business, 2014.

The Association publishes two own journals in the form of yearbooks presenting the papers in English or Russian. Since 2008, the “Annual Center Review” has been published by the “Center” together with the Law Faculty of the University of Białystok. In 2016, an additional issue of the “Annual Center Review” was published devoted to the principles and problems of evaluation and dissemination of the scientific achievements of the Association’s members. In turn, since 2010 the “Public Finances and Tax Law” issued by the “Center” and the State University of Voronezh has been published. In addition, the “Center” supports the organizational structure of the international scientific journal “Public Governance, Administration and Finances Law Review” published in Budapest since 2015 by Wolters Kluwer (Hungary).

Thinking about the scientific future, the Association pays a lot of attention to the scientific development of young scientists, the results of their research are published, among others in the “Annual Center Review”. With a view to them, the Seminar for Ph.D. Students and Young Researchers was initiated as a part of the annual conference that was held in Vilnius in 2017. In addition, the Association undertakes the task of inspiring double doctorates. In 2015, two such defenses took place as a result of the scientific cooperation of the University of Brno and the University of Białystok. Currently, the “Center” work on next double doctorates.

More information about the Association and its activities can be found in the Center Scientific Bulletin, edited by E. Ruśkowski, P. Mrkývka, J. Stankiewicz, P. Woltanowski, E. Lotko, Białystok: Center, 2017, 272 pp., available at the website of the Association (www.ciob.pl).

The book contains papers sent for the XVI annual international conference of the “Center”, which took place in Vilnius in September 2017. The main theme of the conference was the optimization of organization and legal solutions concerning public revenues and expenditure in the public interest. The articles analyzing the

mutual relations between broadly understood public revenues and expenditure and public interest from the legal, economic and managerial point of view were invited to the publication.

Public interest-based theories are imprecise because the subject of these theories is an ideal rather than a discrete construct. The concept of public interest is sometimes identified with public values, however, the most important distinction between these two concepts is that the “public interest” is the ideal, whereas the “public values” have specific, identifiable content.

This publication is a unique approach to the subject of public revenue and expenditure as so far in Western literature the public interest analysis was conducted within the broadly understood science of public administration, in which legal science does not play an important role. On the one hand, due to the dominance of research on public administration in CEE countries by legal science, and on the other hand, due to the fact that representatives of legal sciences from this geographical area open to issues of public interest, going beyond strictly legal scope of the research, this publication is an important step towards building scientific bridges between representatives of legal scientists from the CEE countries and representatives of public administration and public management scientists from Western countries.

The book consists of three parts. The first one, having the introductory and definitional character present the essence of financial public interest. The second part contains studies on the protection of public interest in the financial law, while the third part discusses the issues of protection of public interest in the tax law.

The first part presents issues of the concept and premises of the public financial interest. The second part presents the issues of the public financial interest of the European Union, the public interest in the budgetary law as well as the protection of the public interest in specific issues of the financial law. In turn, the third part discusses the issues of the protection of the public interest in general issues of the tax system and fiscal administration, the protection of public interest in income and sales taxes, as well as the impact of tax optimization on the public interest.

The published articles have been subjected to a double, and in some cases, triple, blind review.

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