

TABLE OF CONTENTS

Program Committee of the Conference.....	9
Local Organizational Committee of the Conference.....	9
List of Reviewers.....	10
Preface.....	13

PART 1 AXIOLOGICAL AND PHILOSOFICAL ASPECTS OF FINANCIAL LAW

Axiological Aspects of the Structure of the Legal Institution of Financial Secrecy.....	20
<i>Jolanta Gliniecka</i>	
Polish Constitutional Court Describes Frames of the Principle of tax Justice.....	42
<i>Edward Juchniewicz, Magorzata Stwoł</i>	
Stability and Stabilization of Financial Law.....	53
<i>Petr Mrkývka, Damian Czudek</i>	
The Principle of Substantial Transparency of Public Finance and the Creation of the Active Citizenship.....	71
<i>Joanna M. Salachna, Marcin Tyniewicz</i>	
Monetary Policy in the Twenty-First Century.....	86
<i>Johan Schweigl, Jiří Blažek</i>	
Free Movement and Direct Taxation Restrictions of Individuals....	97
<i>Małgorzata Wróblewska</i>	
Legal and Ethical Aspects of Fiscal Rules in Poland.....	109
<i>Urszula Kinga Zawadzka-Pak</i>	

PART 2 PUBLIC FINANCIAL LAW - SELECTED PROBLEMS

New Polish Codification of General Tax Law and the Needs of Tax Authorities of Local Government Units.....	122
<i>Rafał Dowgier</i>	

Position of Financial Market Supervision in the System of Czech Law	134
<i>Michal Janovec</i>	
A Review of Current Case Law in the Matter of Misclassification of Employees as Independent Contractors in the Czech Republic	147
<i>Michal Liška</i>	
Supervision of the Metropolitan Union’s Financial Issues in Poland	156
<i>Małgorzata Ofiarska</i>	
The Budgetary Process of Territorial Self-Governing Units in the Czech Republic	172
<i>Ivana Pařížková</i>	
Practical Problems in the Area of Research and Development in the Czech Republic	191
<i>Petra Snopková</i>	
The Pension System of the United States of America. Selected Legal and Financial Aspects	199
<i>Tomasz Sowiński</i>	
Registration of Sales in the Czech Republic – a Few Months after the Effectiveness of the Act	214
<i>Ivana Stehlíková</i>	
Efficiency of Public Expenditures at Education (Czech Case)	224
<i>Eva Tomášková</i>	
The Modern System of Russian Financial Law: Conceptual Approaches	237
<i>Imeda Anatolevich Tsindeliani</i>	
Legal and Financial Aspects of Financing Tasks of Local Government Units from Financial Resources Obtained on Banking and Non-Banking Markets – Issues Connected with the Negative Impact of Current Provisions of Law on the Stability of Public Finances (Polish Case)	246
<i>Anna Zalcewicz</i>	

PART 3 TAX LAW

The Influence of Tax Law on the Slovak Business Environment	258
<i>Vladimír Babčák</i>	
Tax Law and Its Status Within a Legal System	273
<i>Mária Bujňáková</i>	
On the Goals of Codification in the Context of Globalization	
Tax Law	281
<i>Elena Chernikova, Julia Gorosh</i>	
The Quality of the Tax Law as a Factor Shaping the	
Taxpayer's Legal Position	289
<i>Anna Drywa</i>	
The Principle of Resolving Doubts in Favour of Taxpayers	
in the Light of Polish Tax Law	305
<i>Edward Juchniewicz, Małgorzata Stwoł</i>	
VAT in the Polish Commune	314
<i>Artur Mudrecki</i>	
Directions of Changes of Tax Procedures in Poland	332
<i>Mariusz Popławski</i>	
How to Get Taxpayers to Pay Local Charges	340
<i>Michał Radvan</i>	

PART 4 INTERNATIONAL FINANCIAL LAW

Politically Exposed Persons Approach in EU Financial	
Institutions: Legal Frames and Business Practice	
Divergence (Polish Case)	350
<i>Jolanta Ciak, Rafał Płókarz</i>	
Tax Law Management of Tax Risk Incurred by International	
Holding Companies	366
<i>Dominik J. Gajewski</i>	

EU Financial Market Law: From Minimal Harmonization to Federalization	379
<i>Anna Jurkowska-Zeidler</i>	
Re-launched CCTB in the Czech Context: a Few Introductory Remarks	394
<i>Jiri Kappel</i>	
Lender of Last Resort for Euro Zone Countries	403
<i>Przemysław Panfil</i>	
The Issue of Modernization of the Trade Defence Instruments in the European Union in the XXI Century	421
<i>Anna Reiner-Kaliszewska</i>	
Special Economic Zones in Russia and Foreign Countries: Budget Risks and Tax Expenditures	434
<i>Anna V. Reut, Aleksei G. Paul, Natalia A. Soloveva</i>	

PART 5 BANKING LAW

Consumers Protection in the Area of Loans Indexed to Foreign Currency	454
<i>Damian Cyman</i>	
The Organized Bond Markets in Poland and Czech Republic – a Comparative Analysis	466
<i>Magdalena Mosionek-Schweda</i>	
Abusiveness of Conversion Clauses in Foreign Currency Mortgage Loan Contracts (Polish Case)	481
<i>Rafał Mroczkowski</i>	
Borrowers' Support Fund in Poland	504
<i>Zbigniew Ofiarski</i>	
Missionary Operations of Bank Gospodarstwa Krajowego as a National Promotional Bank	518
<i>Sebastian Skuza, Robert Lizak</i>	