A thematic monograph entitled *Tax Codes Concepts in the Countries of Central and Eastern Europe* has been resulted from an international cooperation of members of the Information and Organization Centre for the Research on the Public Finances and Tax Law in the Countries of Central and Eastern Europe, Białystok, Poland (hereafter referred to as Centre). Editors of the volume, Leonard Etel and Mariusz Popławski, oversaw a group of authors that are mostly closely related to the organization. The authors made a selection of topics – their first interest was aimed at providing an overview of tax codes (history, structure, evaluation and development), secondly, they focused on substantive and procedural tax law aspects from the tax codification perspective.

It is not merely a coincidence that the editors and hence the team leadership for this publication have been Polish, as there were several reasons substantiating the choice. Polish Tax laws are in a process of crucial recodification as the Polish General Taxation Law Codification Committee is elaborating a new Tax Ordinance. There has been a number of professional workshops and specialists conferences organised by and in the Faculty of Law in Białystok.

The volume under review, however, is not exclusively concerned with Polish legal codifications. Its aim, as mentioned above, was to create a broad and detailed collection of studies on professional approaches to tax law codifications in eight different Central and Eastern European countries, those of Belarus, Czech Republic, Hungary, Lithuania, Poland, Russia, Slovenia and Ukraine.

The choice of working language itself – English – is also reflecting an ambition to provide information on a regional as well as an international level. Its reviewer was a Czech specialist, associate Professor Petr Mrkývka.

The volume indeed provides a substantial contribution to a special area of law – best seen in its first part – introduced by a review chapter entitled Tax Code Models by Mariusz Popławski. Roles and impacts of tax law and tax codes are analysed not only in the context of the EU law codification but also in context of wider international legal systems and entities – the International Monetary Fund Code Model in particular, that offers a draft of a model of a hypothetical tax law in 2000 (IMF Tax Code) and the CIAT Tax Code Model compiled by the Inter-American Center of Tax Administrations with subsequent versions dated to 1997, 2006 and 2015.

At this point I would like to emphasize that the first part of the monograph offers a concise summary of information on fundamental questions of law codification in the states concerned, including their different historical perspectives. Since the volume does not offer a succinct comparative perspective, its informative and well-organised contents enable the reader to formulate conclusions.

The second part of the volume consists of individually very interesting, but rather selective elements concerning current aspects of substantive and procedural tax law. These aspects are indeed related to a sum of shared underlying issues in a tax codification perspective. The states participating in activities of the Centre are usually represented by several authors, and additionally another essay reflecting on the French system has also been added. The character of this part of the monograph is undoubtedly related to the 15th International Scientific Conference, which bears the title of *Concepts of Tax Codes. 15 Years of the Centre’s Operation*. Presentations revealing the results of the research teams from the individual member states particularly on the current state and the direction of changes of their tax law codification procedures are composing it. However, we are not dealing with a typical structure of conference proceedings here – a selection was made on-demand for this volume and with a clear objective of publishing studies pertinent to the volume’s overall topic, whilst unrelated studies have been or will be published elsewhere.

Conclusively, it may be said that the publication *Tax Codes Concepts in the Countries of Central and Eastern Europe* resulted in a specialized and thematized monograph, offering a complex and comprehensive knowledge concerning a large European region and an important area of law systematisations. Especially thanks to its first part, it becomes a recommended reading on legal theory and practice in the field of tax laws and their existing and proposed codifications.

**References**