



## Preface

Professor Włodzimierz Nykiel celebrated his seventieth birthday in 2021. This is a perfect opportunity to thank the Jubilarian for his scientific and academic activities to date. The Editors of this jubilee book – Professor’s long-term associates at the Tax Law Department of the Faculty of Law and Administration of the University of Lodz, the Centre of Tax Documentation and Studies and the Foundation Centre of Tax Documentation and Studies – also have their own personal reasons to be grateful to the Jubilarian.

The scientific and academic biography of Professor Włodzimierz Nykiel is very rich, and international cooperation is an extremely important element thereof. The Jubilarian has always highly valued contacts with other centers and scientific circles, which allowed to build an international reputation of the Lodz school of tax law including the Tax Law Department and the Centre. For these reasons, as the Editors of the book, we decided that it should be divided into two volumes. The authors of the first part are eminent representatives of the Polish tax and financial law academia and practice. The second volume consists of studies prepared by foreign friends and colleagues of the Jubilarian – outstanding representatives of tax law academia and practice from other countries.

The book was born in turbulent times: of the COVID-19 pandemic and the war in Ukraine, just beyond Poland’s eastern border. Although most of the texts were submitted in 2021, editorial and publishing works could not be completed before the Professor’s seventieth birthday, therefore some of the observations made by the Authors may have slightly lost their topicality. In the meantime, the Professor’s seventieth birthday (December 2021) coincided with the twenty-fifth anniversary of the Centre of Tax Documentation and Studies, founded and headed by the Professor

(December 2022), and the fiftieth scientific work anniversary of the Professor (October 2023).

We hope that this book, finally submitted for printing in 2023 and thus associated with three jubilees important for Professor Nykiel, will be a source of scientific inspirations for its Readers.

Editors