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## **Prof. Włodzimierz Nykiel 70: From Cooperation to Friendship**

It was Spring 1994. Two prominent academics from Poland visited the IBFD in Amsterdam. Prof. Michał Seweryński was rector of the University of Łódź, prof. Włodzimierz Nykiel was professor of tax law at the Faculty of Law and Administration of that university. Apparently Prof. Jan Gluchowski, the IBFD contact person in Poland, and Anna Bardadin, a Polish librarian in the IBFD, had successfully promoted the treasure of tax information and opportunities for researchers in the IBFD.

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In his discipline of social and labour law Prof. Seweryński had already been very active in Europe and Prof. Nykiel took a special interest in European tax law, both anticipating a Polish membership of the European Community.

Our guests were clearly impressed by IBFD's library, tax databases and teaching programmes. The tour of the office with introductions to members

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of the research department from various countries including not only Europe but also the USA, Canada, Argentina, China and Japan, resulted in an interesting exchange of information. At the pleasant dinner with our Polish guests ideas for cooperation came up, in particular sending doctoral students to IBFD's library to be tutored by research staff members. The Médoc wine served also contributed to the emerging spirit of cooperation. At the end of the visit Rector Sewerynski invited me to Lodz.

Gladly accepting the invitation, I went to Poland in September 1994. I had learned that the trip from Warsaw airport to Lodz was somewhat difficult. The options of taking the train from Warsaw Central Station (several hours) or taking a taxi to cover 140 kilometers of mostly two lane narrow roads through various towns and villages did not seem attractive. I was therefore happily surprised to see the Rector's driver waiting for me at the airport. The driver was very experienced meaning that he could overtake carts drawn by horses at maximum speed without hitting oncoming trucks. Only a couple of crossing cats did not survive the encounter.

40 The arrival in Lodz was surprising. After the narrow roads in the countryside a cityscape with six-lane circular roads emerged. The driver spoke some German and explained that I would stay in the "Sewerynski Marriott". That turned out to be the recently opened conference centre and hotel founded by Rector Sewerynski. The nickname "Marriott" was a little bit overstated, but my room was spacious and clean. Moreover, it hinted to an entrepreneurial spirit of my host.

After a four-kilometer stroll along Piotrkowska street marked with amazing 19<sup>th</sup> century palaces I met my hosts in a traditional restaurant located in a former bank building. I could not foresee that the place would become the scene of many pleasant and productive gatherings.

The food was good and the wine excellent. Apparently my hosts had assumed that Médoc was my favourite beverage, a thought that I did not dispute. It turned out my hosts had already made ample preparations for future cooperation. An entity within the law faculty would be set up with a separate budget, two staff members and an office. The next day I already met the two candidates for the staff positions concerned and saw the premises to be occupied.

I was impressed by the drive shown by my hosts and the keen interest in cooperation with the IBFD. Not only did they arrange staff and office space but also a sponsorship by Bank Pekao S.A. The large office was located above eight flights of stairs on the fourth floor of an old university building. In the absence of an elevator regular visitors would probably become extremely fit (looking at the future head of the department, Prof. Nykiel, and myself at the time that would have been a collateral advantage of the new venture!).

Before I returned to Amsterdam a cooperation agreement between the University of Lodz and the IBFD was signed. In addition to a financial sponsorship the IBFD made lecturers on European and international tax law available, along with tutoring at the IBFD of doctoral students from Lodz and providing books and databases to the future library.

During that first visit I found Lodz, then the second largest city in Poland, amazing. From the mid 19<sup>th</sup> century to the Second World War its textile industry had been the largest in continental Europe. The former factories and the adjacent palace-like dwellings of the owners make a ring around the city centre. The red brick Poznanski complex and palace are striking examples. The prosperity of that era is shown by the large number of beautiful fin-de-siecle houses at Piotrkowska Street. After the Second World War the Lodz filmschool and industry became internationally renowned. Movie directors Andrzej Wajda and Roman Polanski are film giants connected with Lodz that bears the nickname of Lollywood.

During its first two years cooperation materialized rapidly. IBFD staff lectured in Lodz for an increasing audience of master and postgraduate students. I had the pleasure of introducing the topic of transfer pricing in Poland. Tax lecturers and Ph.D-students from Lodz made good use of the IBFD library facilities and a vanload of tax books arrived at the new tax library in Lodz.

A major development, however, was that prof. Nykiel became dean of the law faculty enabling him to structure the cooperation with IBFD in a more concrete way. Consequently in 1997 the Centre for Tax Documentation and Studies (CTD&S) was founded as a joint venture of the law faculty and the IBFD. Some years later the Centre became an independent foundation with Prof. Nykiel as managing director and the CEO of the IBFD as chairman of the Council of the Foundation.

Owing to Włodzimierz Nykiel's organizational, promotional and educational talents and its dedicated staff the Centre had rapidly acquired the position of first provider of tax courses in Poland to both the government and the business sector. Every year seminars on Polish and European taxation are organised attracting an increasing number of practitioners and master students. English language seminars started to become relevant also to foreign tax administrators and tax managers from various companies.

Primary lecturer Prof. Nykiel was assisted by tax professors from other Polish universities, in particular Prof. Bogumil Brzezinski, and foreign universities. The cooperation with the IBFD was enhanced by the appointment of Jan de Goede, head of the research department of the IBFD, as a member of the council of CTD&S and professor of international tax law at the faculty. Very able and loyal staff members, including the two

editors of this *liber amicorum*, Dr. Malgorzata Sęk and Prof. Ziemowit Kukulski, greatly helped Prof. Nykiel in making the CTD&S a success.

Since the late nineties the annual National Students Conferences have been extremely useful for tax students from various universities, making the Centre the pivot of tax education in Poland. Other main events with more than 100 participants from various countries had a European focus such as the 1998 conference on taxpayer protection and the 2013 conference on trends in tax legislation with prominent speakers from 17 countries including the United States and China.

I felt very honoured when my relationship with the University of Lodz became even closer by receiving an honorary Ph.D with Prof. Nykiel as promotor. The fact that the other honorary doctor in 2002 was Andrzej Wajda offered me a unique opportunity for a pleasant conversation with this famous movie director.

The development of the Centre went hand in hand with the development of Poland and the city of Lodz, in particular after the accession to the European Union in 2004. The infrastructure improved enormously, a modern motorway made Lodz much better accessible from the capital city and Warsaw international airport (unfortunately only after my retirement from the Council of the Centre). In Lodz the former Poznanski complex became a world-class shopping mall cum hotel.

Prof. Nykiel's managerial skills and his international network did not remain unnoticed. In 2008 he was appointed Rector of the University of Lodz, a position he held for two terms until 2016. One of the perks of the job was the Biedermann palace serving as the office of the Rector.

With a Minister of Education, Prof. Michal Sewerynski, coming from the Lodz law faculty, and an entrepreneurial dean and subsequently rector like Prof. Nykiel, it was not surprising that the accommodation of the faculty and the Centre would be improved. A real surprise was the new faculty building itself. I could not believe my eyes when I saw the building for the first time in 2008: probably the most modern and sophisticated law faculty in the world, aptly built in the form of a paragraph! The good people connected with the CTD&S were very pleased with the spacious library, comfortable offices and adjacent lecture-theaters. Since that time the facilities have been utilized by Prof. Nykiel and his staff to further develop the Centre into the main tax research and study hub in Central Europe.

Dear Wlodek!

I have followed your career for almost thirty years. You have successfully combined the very demanding position of rector of a large university with that of director of the Centre. You have also served on

several judicial, governmental and parliamentary committees, the latter as a member of the Sejm. Not to mention the influential books and articles written by you (unfortunately, I was not able to read the great majority of them). One could say that tax in Poland has been, and still is, personified by Włodzimierz Nykiel, also from an international perspective.

One of the most pleasant aspects of my own career has been the relationship since 1994 with you in particular and the good people surrounding you in Lodz. Coming to Lodz, discussing your plans for the Centre during enjoyable dinners in the former bank at Piotrkowska and more officially in the Centre's council meetings, lecturing on transfer pricing for very interested audiences, meeting your family, it felt like coming home.

During my Amsterdam years you have been a frequent and very welcome visitor of the IBFD, many times accompanied by Bogumil. After my retirement from IBFD you became a member of IBFD's Board of Trustees and several times our guest in our hometown Wageningen. Please carry on with that, Médoc will always be waiting for you!

Wishing you all the best for the future, I thank you for the excellent cooperation and warm friendship.

Hubert

## **Abstract**

The article describes the early days and the founding of the Centre for Tax Documentation and Studies by the University of Lodz and the International Bureau of Fiscal Documentation in the nineties and its development in later years. In particular due to its director Prof. Nykiel and its able and dedicated staff the Centre has become a leading tax research and training institute in Central Europe. Courses not only include programmes for master students but also for tax administrators and practitioners from various countries. Special attention goes to international and European tax topics, including the important topic of transfer pricing.

**Keywords:** Centrer of Tax Documentation and Studies, Prof. Nykiel, tax courses