

## FROM THE EDITOR-IN-CHIEF

Ladies and Gentlemen,

It is with great pleasure that we invite you to delve into issue 2/2019 of the “Critique of Law”. The volume consists of three parts. Part one features articles on the subject of the “finance of the future”; part two offers miscellaneous texts, and part three – a post-conference account.

The issue explores the impact of new technologies on the functioning of contemporary systems of tax law, with a particular focus on the Polish law. The featured articles include an analysis of the legal measures applied in the area of digitalisation of instrumental obligations, i.e. submitting accounting records and books using means of electronic communication and the latest digital solutions used to tighten up the tax system and make auditing taxable persons more efficient. They offer an analysis of legal issues related to the utilisation of blockchain in business, a discussion on the matter of existence of a fixed establishment of a foreign entity operating a digital business in the context of the principles of taxation of transactions with the tax on goods and services, and an examination and evaluation of the solutions proposed by the European Commission regarding the taxation of a significant digital presence, i.e. a digital establishment, as a tool intended for the taxation of the digital economy in the European Union. The articles in question deal therefore with the technological revolution taking place in the domain of tax settlements in many countries across the whole world, including Poland, and which is bound to reshape the current “tax landscape” in the nearest future. The scientific editor of part one of this issue is Robert Zieliński, PhD.

Part two features various texts discussing major current universal and local issues, including a text by Professor Waldemar J. Wołpiuk, PhD, on the relationship between law and culture (part I in issue 1/2019); an article on the impact of Brexit on border taxes in Poland by Professor Andrzej Gorgol, PhD, and a text by Professor



Rafał Dowgier, PhD, on the matter of excess tax arising in connection with the Constitutional Tribunal's decisions.

Part three comes with a brief account of an all-Poland tax conference that took place at KU. A contribution by one of KU's students.

I do hope you find this issue inspiring and enjoyable!

Dear Readers and Authors!

This is also to invite you to submit your articles on different interesting subjects, but please bear in mind that we would like to have two 2020 issues of journal focus on issues we find especially significant.

The working title of issue 1/2020 is: "The social, legal, and political transformations in Central and Eastern Europe of 1989–2004".

Issue 2/2020 will focus on models of contemporary education in law in the light of the new act on higher education and science.

Please send your submissions for issue 1/2020 by 1 December 2019; and for issue 2/2020 – by 30 January 2020.

The year 1989 was a breakthrough when it comes to all the changes that took place in Central and Eastern Europe. The period of the 15 years that followed was just as important. The fire of revolution faded and it was necessary to face a whole spectrum of economic, social, political, and legal challenges. Planned economy gave way to free market economy, socialism gave way to democracy, and the rule of the party gave way to the rule of law. Much was achieved, but many new problems and complications appeared along the way. It turned out that many ideas transplanted directly from the West did not work effectively in local conditions. Today, we would like to look back at this revolutionary period of 1989–2004 from a distance and offer a critical evaluation of what was addressed accordingly and what was neglected. This is highly important because the first 15 post-transformational years had a great impact on the crises, problems, and challenges we are facing today. The year 2004, i.e. the year when Poland accessed the European Union marks a symbolic line, but in 2020, it is impossible to write texts discussing universal issues that simply "end" in 2004. The line is purely symbolic. Certainly, the submitted articles may not, in many cases, finish with a reflection on that year since some effects of those 15 years can be seen only now.

We welcome submissions from authors from Poland and abroad alike.

The potential topics of interest may include e.g.: the relationships between politics, society, economy, and law in Central and Eastern Europe; the notions of legal transition and legal transformation in the context of Central and Eastern

Europe; the legal identity and culture of Central and Eastern Europe; the elements of Western and Eastern legal traditions in Central and Eastern European legal systems; the transformations of constitutional law in Central and Eastern Europe; transformations of specific branches of law; the legal institutions specific to Central and Eastern Europe; judges, courts, and tribunals; the origins of the contemporary constitutional, social, and political crisis in Central and Eastern Europe; the rule of law, democracy, and neoliberalism in Central and Eastern Europe; globalisation and the law in Central and Eastern Europe; the legal situation of minorities; post-communism and the law in Central and Eastern Europe; revolution and the law in Central and Eastern Europe 1989–2004; civil society in Central and Eastern Europe 1989–2004; the role of trade unions and NGOs in legal transformation; legal theory, legal philosophy, and legal sociology in Central and Eastern Europe 1989–2004; education of lawyers after 1989; the collapse of the Soviet Union as decolonisation and postcolonialism in Central and Eastern Europe; the Western views on the post-socialist modernisation of Central and Eastern Europe and the theory of orientalism; the vestiges and survivors of the socialist legal tradition after 1989; the transformation of the social function of the post-socialist law.

Issue 2/2020 will continue the matter of higher education, raised first in special issue 2/2019. The volume on education has attracted a lot of interest among our readers. We would like now to discuss the new and the traditional models of education in law.

You are most welcome to submit your texts.

We also welcome authors from abroad, ready to share their insights and experience with us.

Act 2.0 is based on new principles of evaluation of scientific activity in Poland. Scientific effectiveness is now evaluated according to disciplines. Evaluation will be performed at the level of an entire higher education institution, and not at the level of faculties – like so far. The results of this evaluation will determine not only the level of funding granted to the higher education institution but also the level of education this institution will be able to offer; e.g. being granted certain rights/entitlements or the freedom to launch new fields of study, and the level of academic faculty.

According to the new act, the new model of managing higher education institutions should have a positive impact on the quality of education, including a significant improvement in the level of quality of education in law. There can be no doubt, however, that the matter of teaching is not a priority in the light of the act; it has been marginalised, actually. The official word is that it is supposed to be an advantage: each higher education institution is to deal with this matter individually. Will it be so? Since the initial stage of drafting the act, the discussion has been focusing

mainly on HEI councils, research evaluation, internationalisation, mobility, etc. Issues concerning academic education have been touched upon only occasionally. We want to fill this gap. Education in law for a world 4.0 should be changed.

You are welcome to join the discussion.

Before submitting your paper, please become familiar with our instructions for authors: <https://krytykaprawa.pl/resources/html/cms/FORAUTHORS>

The submitted articles: a) should present original research; b) may not have been published before; c) be 42,000 characters long (including spaces, footnotes, and references) at most; d) fulfil other submission criteria set for our journal.

We accept articles written in English, French, German, Spanish, Italian, and Polish. The electronic version of the journal is its main version.

The expected date of publishing of issue 1/2020 is March 2020, and of issue 2/2020 – July 2020.

Professor Jolanta Jabłońska-Bonca, PhD  
Editor-in-Chief