

Foreword

This book is a result of an international conference “Taxpayer Protection. Tax Policy” organized to celebrate the 10th anniversary of the Centre of Tax Documentation and Studies in Łódź, Poland. The conference was held on 9 and 10 May 2008 at Biedermann Palace, University of Łódź. It was co-organized by the Centre and the Foundation Centre of Tax Documentation and Studies which provides support to the activities of the Centre (*inter alia* financing).

Regarding the agenda of the May conference, it is worth emphasizing that the “Taxpayer Protection” part was followed by a separate economic session on “Tax Policy” held on the second day of the conference, but not included in the post-conference publication.

The book, like the conference, deals with the issue of protection of taxpayer’s rights from the perspective of international, European as well as domestic tax law of nine countries. Theory of taxpayer protection is also covered.

The publication consists of contributions on various topics falling within the subject of taxpayers’ rights, followed by national reports on taxpayer protection drawn up in accordance with prescribed guidelines and the general report based on the national reports. In addition, the book includes articles which were not presented during the conference, but were prepared in connection with this event.

Hereby, we would like to express our gratitude to all authors who contributed to the book. It is their dedication and hard work which enabled us to publish this international study of taxpayer protection. We also thank Ms Margaret Nettinga for linguistic editing of the book.

We would like to thank all speakers, discussants and attendees of the conference, who turned this event into one of the biggest international tax

conferences ever organized in Poland. The conference was attended by 120 participants from 12 countries. We owe special thanks to Prof. Hubert Hamaekers who chaired the “Taxpayer Protection” part and Prof. Marek Belka (former Polish Prime Minister) who presided over the “Tax Policy” session.

The conference could not have been organized without the financial support of the following institutions: PriceWaterhouseCoopers Polska, Telekomunikacja Polska, Wolters Kluwer Polska, Accreo Taxand and the City of Łódź Office. We are grateful for their generous involvement.

Finally, we thank Wolters Kluwer Polska for publishing the book.

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