

REVIEW in the procedure of appointment of Doc. JUDr. Miroslav Štrkolec, PhD as professor for the inauguration at Pavol Jozef Šafárik University in Košice in the field commercial and financial law

In accordance with the resolution of the Scientific Council of the Faculty of Law of the Pavol Jozef Šafárik University in Košice, I have been appointed as a reviewer in the field of habilitation and inauguration proceeding of Doc. JUDr. Miroslav Štrkolec, PhD in the field commercial and financial law.

Following this nomination on the specification of the content of the dossier for the habilitation and inauguration proceeding at Pavol Jozef Šafárik University in Košice and its constituents, I am pleased to submit my review to recommend Doc. JUDr. Miroslav Štrkolec as professor for the inauguration at Pavol Jozef šafárik University in Košice.

I have known Miroslav Štrkolec for more than 10 years from international cooperation within the Information and Organisation Centre for Public Finance and Tax Law Research in Central and Eastern Europe operating at the Faculty of Law, University of Białystok (Poland) and the Centre for Local Government Law and Local Finance Law at the Faculty of Law and Administration of the University of Gdańsk. As head of the Department of Financial Law at the Faculty of Law and Administration of the University of Gdańsk, I can say with confidence that he is a respected colleague and scientific friend of my department. In recognition of his research authority and achievements in international cooperation, Doc. JUDr. Miroslav Štrkolec, PhD has been appointed by the Dean of the Faculty of Law and Administration of the University of Gdańsk as a member of the programme board of the Gdansk University Centre for Local Government Law and Local Finance Law as of 1 January 2022. The Centre is a unit of the Faculty of Law and Administration of the University of Gdańsk and carries out research in the field of local finance law and the whole field of public finance and financial law. Doc. JUDr. Miroslav Štrkolec, PhD has made extremely valuable research and didactic contribution to the activities of the Centre, he actively participated in the Financial Law Towards Challenges of the XXI Century project and related international scientific conferences in Scandinavia. With a passion for using robust research to develop pragmatic advice, Doc. JUDr. Miroslav Štrkolec, PhD has prepared lecturers on *value added tax, security, tax rules retroactivity, insurance tax*.

Our new area of cooperation is the international scientific journal “Financial Law Review” (FLR) - an international scientific journal devoted to public finance and financial law published by the Gdańsk University Press. FLR is indexed in renowned scientific databases such as ERIH PLUS, Directory of Open Access Journals (DOAJ), CEJSH, EBSCO, and others. Doc. JUDr. Miroslav Štrkolec, PhD is a member of the editorial board of this scientific journal.

During our joint scientific and organisational activity (we have both worked for the internationalisation of our universities) I have had the opportunity to get acquainted with the publications and scientific and educational activities of Miroslav Štrkolec. His friendly personality, willingness to teach, improve and expand his competences certainly support the recommendation to appoint him as professor.

In addition to these personal observations, my assessment of the suitability of the candidate for a professorship in commercial and financial law is based on his academic, didactic, and organisational record, which provides a basis for an objective assessment of whether the candidate meets the requirements, including habilitation and inauguration proceeding.

Doc. JUDr. Miroslav Štrkolec, PhD in his professional university career, has specialised in the wide field of commercial law and financial law, in addition to scientific and didactic activities, he has significantly participated in the organisation of the scientific and didactic life of the university. He is a very experienced, well-prepared, and highly qualified university lecturer, working at the Faculty of Law of the Pavol Jozef šafárik University in Košice, where, since 2018, he has held the honorable and responsible role of the Dean. As an academic teacher, he is also involved in the vocational training of law graduates.

The professional scope of Miroslav Štrkolec extends to many areas of commercial and financial law, and in my review, I find it important to draw attention to those topics that, in my opinion, have shaped him scientifically. He has presented important scientific works and speeches on these topics.

The first of the topics is the issue of security institutions in tax administration, the second is the issue of tax evasion and tax fraud and the third is taxation of new phenomena in the economy. Importantly, these topics combine doctrinal considerations and legal practice. Research in their field was completed with recognised publications of monographs and scientific articles, and in the majority of cases, they were the subject of research grants. In addition, in the study of security institutions in tax administration, some of the criticisms formulated were later reflected in the changes in the legislation; research in the field of tax evasion and tax fraud was interdisciplinary, not only because of different legal and sectoral approaches (tax, commercial, criminal law) but also because of the search for economic and psychological reasons for the phenomenon of tax evasion.

The latest research topic, taxation of new phenomena in the economy: digital services, sharing economy, virtual currencies, also looks very bold and interesting. Commercial and financial law respond most quickly to changes in economic and payment relations or in the structure of the national and international economy. Research in this area is innovative, because it is clear that the law created at national, European or international level reacts with some delay to existing phenomena and new economic circumstances and their social conditions. Therefore, the area of taxation of new phenomena in the economy is complex and there is a great need to clarify and simplify the created regulations, while searching for the optimal model of tax and legal regulation. In fact, previous publications and conference speeches of Doc. JUDr. Miroslav Štrkolec, PhD contribute to this.

In my opinion, his ability to combine theoretical and legal analysis with specific challenges of the practice of law is a significant contribution to the development of commercial and financial law. This is important because these areas of law are accompanied by the problem of the constitutive role of law in the economy and economics, that is, how the legal institutions determine the framework for the functioning of market economy entities and mechanisms. This concerns, in particular, the question in which aspects the law should create freedom for its subjects, and in which it should include the protection of certain values or social groups. This is particularly important in the context of the tax regulations being developed. This is exactly what Miroslav Štrkolec draws attention to in his publications - there is a significant divergence between law as a set of rules and forms of practice. It is the comparison of "law in the books" and "law in action" that shows how important it is to understand this legal dispute in a broader context.

The professional insight of Doc. JUDr. Miroslav Štrkolec, PhD in the above context, is clearly visible in the contribution to the development of judicial jurisprudence: as an advisor to the Constitutional Court of the Slovak Republic (2008-2019), he actively participated in the drafting of many decisions of the judicial authority for the judiciary on the protection of constitutionality. He also contributed to the so-called commentarial literature, i.e. contribution to the scientific and professional commentary on key sources of Slovak law. As a co-author, he participated in the drafting of the commentary to the Law on the Constitutional Court of the Slovak Republic.

Doc. JUDr. Miroslav Štrkolec, PhD not only through his publications, but also through a large number of speeches at scientific conferences, participates in the professional, theoretical and legal discourse in the Slovak Republic, and abroad – especially in Poland and the Czech Republic. I have had the opportunity to attend some of the conferences hosting Miroslav Štrkolec. I can say that his presentations are always at a high level, excellent in terms of content, as well as distinguished by an interesting topic and coverage of the topic.

Final summary

As evidenced by the habilitation and inauguration proceeding documentation, Doc. JUDr. Miroslav Štrkolec, PhD perfectly meets the requirements for the appointment to the position of professor. His scientific publications have made an important contribution to the development of the science of commercial and financial law. The international recognition of his scientific achievements is, consequently, the universality of the results of his research and a wide range of international cooperation. In my opinion, the candidate also has educational and organisational achievements that meet the requirements of this procedure.

Doc. JUDr. Miroslav Štrkolec, PhD is a recognized member of the scientific community, has developed scientific interests, professional erudition, teaching experience, and an undoubted predisposition to academic work.

He is a scholar with extensive experience in research and management of science. He meets all the criteria set not only by his university but also by international standards. I am convinced that he will be a real asset to his home university. I express my full support for the appointment of Doc. JUDr. Miroslava Štrkolec, PhD as professor in the field of study – commercial and financial law at the Faculty of Law of the Pavol Jozef šafárik University in Košice.