

Marian Weralski, *Polskie prawo finansowe* [Polish Financial Law], Warszawa 1964, PWN, 297 pages.

*Polish Financial Law*, by Professor Weralski, is an extensive text-book on financial law in post-war Poland. It is designed principally to meet the needs of university students, and takes for granted that the reader will already be fairly wellgrounded in the theory.

The book consists of six chapters, which are headed as follows: I. Budget law — general part; II. The law on budget expenditure; III. The law on budget revenue; IV. Financial law and insurance; V. Financial law and socialist enterprises; VI. Financial law and banks. This arrangement is more or less in keeping with the divisions adopted by the theory of socialist financial law. More than half the book is taken up with the legal regulations on the budgetary system of the State. This is justified by the importance of that system as part of the financial activity of the socialist State as a whole, and by the multiplicity and great variety of the legal regulations in this field. A slight doubt might be expressed as to the suitability of the titles of Chapters I and VI. For Chapter I deals with budget law in the strict sense of the term, that is, it deals with the body of legal regulations governing the organization and structure of the budget system; these are qualitatively different from the legal regulations described in Chapters II and III. Chapter I does not constitute a general superstructure to these chapters, so the phrase “general part”, which appears in the title to Chapter I, seems to me superfluous. The title of Chapter VI fits in with the generally accepted terminology. On the other hand, one wonders if a title giving a better idea of the subject would not have been more appropriate (e. g. “The financial law and the cash-credit system”), since some of the currency regulations, coming under a superior entity, bank law, are concerned with activities that are wider than bank activities.

The author has treated his subject not only in depth but also in breadth. In the chap-

ter dealing with financial law and the socialist enterprises, he discusses concisely not only the financial system of the co-operatives, but also the financial system of enterprises which are run by social organizations. In discussing the various kinds of funds, he also mentions briefly non-state public funds. In his examination of the legal regulations governing budget expenditure, he describes at considerable length the system of remunerations that come under the budget, as well as "social security benefits". The chapter on budget revenue includes passages on the criminal law concerning treasury matters. The author has treated the subject so widely because, on the one hand, as socio-economic relations have developed, the dividing lines between the various branches of the law have been becoming much less rigid (there has been growing infiltration between the diverse branches), and because on the other hand, he has deliberately set out to include certain problems on the borderline of financial law, thereby drawing the reader's attention to the infiltration mentioned above.

The text-book contains references to an enormous number of legal regulations, among which the author picks his way with admirable skill and familiarity. The material is not only set out with clarity and precision, but is at the same time interesting and easily assimilated. In particular chapters where the author describes the state of the law at the present time, he precedes his description with a useful historical introduction, sketching the development of the legal institutions of People's Poland. Although these historical introductions are brief, they cover all the essential elements and stages of development. At the end of each chapter the author has given a selected bibliography. His choice is pertinent and selective, although comprehensive.

Some of the author's views might be questioned — for instance, his views regarding problems connected with various kinds of funds. This, however, is no defect, for any professor lecturing on the subject will be able to use the controversiality of these views as a background for discussion.

Owing to the immensity of the legal material and the frequent changes in the regulations (sometimes made through legislative acts whose titles give no indication that they are concerned with financial law), and in view of the lack of uniformity and the ambiguity of the terms used in various legislative acts, oversights are inevitable in a comprehensive text-book of this type. They occur in this text-book as well. Occasionally the information on the legislation has not quite been brought up to date. Sometimes the account given of certain regulations is incomplete. And small inexactitudes occur sporadically in the text.

Compared with the value of entire work, however, these shortcomings are slight indeed. The didactical aim which the author, an eminent expert both in the theory and the practice of the law, set himself, has been achieved with complete success. The book will give readers a wide knowledge of the complex, complicated structure of Polish financial law, while the extensive references to legislative acts and the excellent bibliography will tell them where to go for further information if they wish to pursue the subject further. The book will also be hailed by the university teachers as a valuable aid in their work.

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