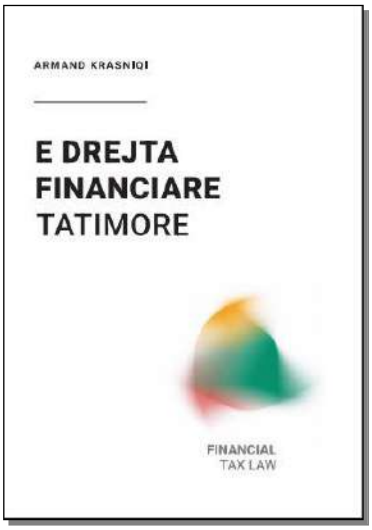

Book Review

Financial Tax Law, by Armand KRASNIQI, 2026 | ISBN: 978-9951-989-48-0 | 478 pages | Publishing House "Libri im" [in Albanian].

The book **Financial Tax Law**, written by **Professor Armand Krasniqi**, is a newly released work (Publication Year: 2026) available in the Albanian academic literature. The author is a professor of law and economics and currently serves as a Rector of University of Haxhi Zeka of Peja and as a Full Professor of law courses at the Faculty of Economics at the University of Prishtina, Kosovo. More than 100 articles by Prof. Armand Krasniqi have been published in scientific journals, book chapters, and conference proceedings, covering abroad topics, such as Law, Business, Regional Economics, International relations and other related. In the context of the interdisciplinary academic background of the author, this book covers a significant number of issues related to the multidisciplinary field of financial tax law. The book is divided into 15 chapters and contains a wealth of information and explanations about taxes. The book meets the necessary requirements to be an educational book and an important document that can be used for studies at the university level, and beyond.

- The first chapter, entitled "General issues and the object of the study: Public finance and financial law", introduces the basic concepts of finance and financial law.
- The second chapter, "Disintegration of financial law", analyzes the reasons for the separation of financial law and the separation of tax law, describing the complexity of the growth of tax law and the impact of public policies, globalization, and political and social dynamism.
- The third chapter, "The importance of tax principles (economic perspective)", focuses on the economic, socio-political and legal-administrative principles of taxation.
- The fourth chapter, "Public revenues and expenditures", deals with the historical development of public revenues and expenditures, including the main historical stages from the Magna Carta Libertatum to the contemporary system of expenditures and revenues.
- Chapter five, "Budget and Budgetary Law", deals with the state budget as an annual financial plan of public revenues and expenditures, as well as the budgetary law that regulates the legal norms for the compilation, approval, implementation and control of the budget.
- Chapter six, "The concept and structure of tax system regulation", explains fiscal terminology, types of tax systems and factors affecting their organization.
- Chapter seven, "The basis of tax system regulation", focuses on fiscal sovereignty, legal instruments for tax obligations and the principle of legality.
- Chapter eight, "The structure of the tax system", describes in detail all types of taxes, customs, fees, contributions, compensations, state loans and excise duties.
- Chapter nine, "The basic elements of tax (financial) liability", explains the subject, source, object, basis and level of tax liability, including tax exemptions and facilities. The author clarifies the way of creating
- Chapter ten, "The meaning and types of tax legal relations", analyzes property and administrative relations between taxpayers and tax authorities, including the creation, implementation and termination of tax obligations.
- Chapter eleven, "The control function of tax authorities", deals with tax audits, their forms and the procedural rights of taxpayers during the audit.
- Chapter twelve, "Taxpayer rights", analyses the basic rights of taxpayers and their components, providing a clear approach to the legal and administrative protection provided to individuals and legal entities.
- Chapter thirteen, "The tax system of the Republic of Kosovo", deals with the post-war history, the establishment and functioning of the Central Fiscal Authority and the Tax Administration of Kosovo, as well as the main tax laws in force.

In conclusion, this book presents a comprehensive, historical and practical study of the tax system and financial law. It combines theory, history, law and practice, making it an important academic and professional reference. Although the book may seem a bit overloaded with multiple texts at first glance, in principle, the book provides a clear and detailed understanding of the tax system and its functioning in general, in Kosovo and in the international context. Although the writing is simple and in standard language, the addition of practical examples and chapter summaries increase clarity and ease of reading.

Book Review by
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