

SOME THOUGHTS ABOUT THE DELIMITATION OF THE LAW OF PUBLIC FINANCES IN THE LIGHT OF THE HUNGARIAN LEGISLATION

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ABSTRACT: *This paper is a summary about the main parts of the Law of Public Finances. I examine how did change and develop the area of the Hungarian Law of Public Finances since the economic transition to nowadays, what is the content and definition of this branch of law, what are involved in it., and how could change the areas of the law of public Finances. Before the economical transition in Hungary the most important area was the regulation of the Budget in the Law of Public Finances, so we can say it was “the budgetary fetishism”, but after the Transition this area of the law starts to grow, so it became “the renaissance of the tax law”. Examining the place of the financial law in the law system the following establishment can be laid down: the financial law became independent from the law of public administration. Its characteristics that it contains public law elements, namely, it is typical that in the financial relations the sub,- and super ordination of the parties turn up, the presence of the state, and imperative, cogent regulation are typical as well. Changed the areas of the law of public Finances, and grown the number of regulations in this territory, mainly the new financial institutions, as the Stock Exchange, or the law of state aids, and the field and special regulations, law sources of the European tax harmonisation, the not legally binding rules.*

KEYWORD: *definition of financial law, fields of the law of public finances, development of Hungarian financial law, delimitation of branch of law, public law*

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