FINANCIAL SOVEREIGNTY OF AUTONOMOUS TERRITORIES IN 20TH CENTURY CENTRAL AND EASTERN EUROPE

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Abstract: This article presents the results of comparative legal research concerning the scope of financial sovereignty granted to the autonomous territories of the 20th century Central and Eastern Europe (Silesian Voivodeship, Slovakia and Carpathian Ruthenia) by the Second Polish Republic (1918-1939), the First Czechoslovak Republic (1918-1938) and the Second Czecho-Slovak Republic (1938-1939). Research material includes: selected constitutional and public financial legal acts of the aforementioned countries for years 1918-1939, as well as English, Polish, Czech, Slovak and Ukrainian scientific publications in the field of legal, historical and economic sciences pertaining to this matter. The main research result is that the scope of financial power granted to the Silesian Voivodeship by the Second Polish Republic was wider than in the other two autonomous territories. Moreover, Slovakia and Carpathian Ruthenia can be described as apparent autonomies.
Keywords: autonomous territory, territorial autonomy, financial sovereignty, Silesian Voivodeship, Slovakia, Carpathian Ruthenia.

I. INTRODUCTION

In nineteenth-century Europe, a process of national consciousness shaping and related political movements began, which resulted in the emergence of national separatism. Its primary goal was for individual nations that sought to create their own and independent states, to gain independence. Curbed by the Second World War, this separatism was revived in the 1960s in Western Europe, and has intensified in recent years. The reason for this state of affairs, apart from the economic crisis, is dissatisfaction with the observance of the rights of the peoples of tittle states and a disregard for needs ethnic minorities living in them. Therefore, one can observe an increase in activity throughout Europe to create autonomy and deepen decentralization of the state, including even aspirations for independence.

Nevertheless, it seems unlikely that the territorial boundaries will change in the near future.[1]

Due to this impasse, this issue arouses not only political and journalistic, but also scientific interest. A little on the sidelines of the mainstream considerations on territorial autonomy analyzed (especially by the media) from the systemic, economic and cultural point of view, there are legal and public financial issues. This is an oversight because public finance is a kind of "nervous system of the entire state".[2] This branch of law deals with the process of accumulation and distribution monetary resources and its malfunctioning, has a potential to destabilize the nation. Therefore, there is no doubt that there is a need to conduct research combining the issues of territorial autonomy with legal and financial issues. [3]

Despite the literature devoted to autonomous territories being diverse, the issue of financial sovereignty granted to them has not been the subject of much academic interest thus far.

Publications on autonomous territories can be divided into two types. Those that develop the very concept of territorial autonomy, and those that discuss examples of them. The Polish-language flagship example undoubtedly includes a three-volume collection of articles by various authors entitled *Autonomia terytorialna w perspektywie europejskiej. Tom I. Teoria – Historia*, Małgorzata Domagała, Jan Iwanek (edit.), Toruń 2014; *Autonomia terytorialna w perspektywie europejskiej. Tom II. W europejskiej praktyce ustrojowej*, Jan Iwanek and Robert Radek (edit.), Toruń 2014; *Autonomia terytorialna w perspektywie europejskiej. Tom III. Regionalne i lokalny partie polityczne i systemy partyjne*, Jan Iwanek and Waldemar Wojtasik (edit.), Toruń 2014. These volumes deal with the problem of territorial autonomies in a multifaceted way, mainly from the point of view of political science, sociology and history. Another study of a similar nature that requires special emphasis is the collection of articles edited by Małgorzata Rączkiewicz, *Państwo w państwie. Terytoria autonomiczne, państwa nieuznawane oraz ruchy separatystyczne w przestrzeni międzynarodowej,* Łódź 2015. The political and historical aspects of territorial autonomy are also discussed in the following articles: Katarzyna Baraniak, *„Terytorium, autonomia terytorialna i zwierzchnictwo terytorialne w naukach politycznych"*, *Zeszyty Naukowe Państwowej Wyższej Szkoły Zawodowej im. Witelona w Legnicy*, nº 22, 2017, pp. 171-183; Tomasz Brańka, *„Treść i zakres pojęcia autonomia„. Wyzwania definicyjne*, *Acta Politica Polonica*, nº 45, 2018, pp. 5–17; Jan Iwanek, *„Współczesne rozumienie autonomii terytorialnej*" en Joachim Liszka (edit), *Społeczeństwo wobec problemów transformacji i integracji*, Ustroń 2000; Jan Iwanek, „Europejskie standardy ustrojowe: samorząd, autonomia, federalizm" en Piotr Dobrowolski, Mieczysław Stolarczyk (edit), *Proces integracji Polski z Unią Europejską,* Katowice 2001.

[1] See Monika Topczewska, "Separatyzmy narodowe w Europie Zachodniej", Studia Europejskie, nº 1, 2001, p. 101 et seq.

[2] Teresa Dębowska-Romanowska, Prawo finansowe. Część konstytucyjna wraz z częścią ogóln□, Warszawa 2010, p. 3.

[3] Teresa Dębowska-Romanowska, *Prawo finansowe. Część konstytucyjna wraz z częścią ogólną*, op. cit., p. 3.

The legal science literature relating to territorial autonomy in general is not as rich as that of the fields of sciences identified above. Most of them are studies in the field of public international law, i.e. Jerzy Jaskiernia, *„Autonomia terytorialna w świetle systemu aksjologicznego Rady Europy"*, en Małgorzata Domagała, Jan Iwanek (edit.), *Autonomia terytorialna w perspektywie europejskiej. Tom I. Teoria – Historia,* op. cit., pp. 40–61; Lech Antonowicz, *„Autonomia terytorialna ze stanowiska prawa międzynarodowego"*, *Annales Universitatis Mariae Curie-Skłodowska,* nº 42, 1995, pp. 25–38. Studies on constitutional law are in the minority: Krzysztof Skotnicki, *„Pojęcie autonomii w teorii prawa państwowego"*, *Studia Prawno-Ekonomiczne,* nº 36, 1986; Katarzyna Wlaźlak, *„Współczesne problemy autonomii regionalnej w Europie"*, *Państwo i Prawo,* nº 8, 2010.

Polish doctrine was much more likely to focus on specific examples of autonomous territories. The ones concerning Spain definitely prevail: Tadeusz Skrzypczak, *„U źródeł autonomii terytorialnej w rozwiązaniach ustrojowych Hiszpanii (Społeczne, polityczne i prawne aspekty zagadnień mniejszościowych, ze szczególnym uwzględnieniem problematyki Katalonii i Kraju Basków)"*, *Zeszyty Naukowe Uniwersytetu Jagiellońskiego. Prace z Nauk Politycznych,* nº 12, 1979; Tadeusz Skrzypczak, *„Państwo regionalne" –wybrane problemy autonomii terytorialnej we Włoszech i Hiszpanii"*, *Zeszyty Naukowe Uniwersytetu Jagiellońskiego. Prace z Nauk Politycznych,* nº 21, 1984; Jan Iwanek, *„Hiszpańska autonomia terytorialna w perspektywie Polski"*, *Przegląd Narodowościowy,* nº 5, 2016; Katarzyna Wlaźlak, *„Prawne aspekty autonomii regionalnej w Hiszpanii"*, 5 *Przegląd Narodowościowy,* nº 5, 2016; Adam Krzywoń, *„Współczesne problemy autonomii regionalnej w Hiszpanii"*, *Państwo i Prawo,* nº 3, 2009; Magdalena Dłużyk and Witold Kabański, *„Perspektywy rozwoju regionów – Kraju Basków i Katalonii w kontekście ustrojowym niepodzielnego państwa hiszpańskiego"*, *Samorząd Terytorialny,* nº 4, 2008; Anna Kuchciak, *„Autonomia terytorialna w europejskich krajach śródziemnomorskich"* en Mariusz Jabłoński and Beata Banach-Gutierrez (edit.), *Aktualne problemy ochrony wolności i praw mniejszości w Polsce i na świecie*, Wrocław 2017, pp. 109-122. Other examples include: Katarzyna Szwed, *„Autonomie duńskie na drodze do uzyskania niepodległości"*, *Ius et Administratio,* nº 2, 2013; Krzysztof Kubiak, „Nordyckie terytoria autonomiczne", *Sprawy Międzynarodowe,* nº 4, 2002, pp. 84-100; Piotr Uziębło, *„Zarys kształtu ustrojowego legislatywy i egzekutywy w autonomicznym terytorium Nunavut"* en Piotr Mikuli, Andrzej Kulig, Janusz Karp, Grzegorz Kuca (edit.), *Ustroje: tradycje i porównania : księga jubileuszowa dedykowana prof. dr. hab. Marianowi Grzybowskiemu w siedemdziesiątą rocznicę urodzin*, Warszawa 2015, pp. 679-686; Mirosław Szumiłło, *„Ukraińskie koncepcje autonomii terytorialnej w ramach Drugiej Rzeczypospolitej"*, *Rocznik Lubelski,* nº 37, 2011, pp. 106-121; Vladas Sirutavičius, *„O polskiej autonomii narodowo-terytorialnej na Litwie (wiosna – lato 1991 roku)"*, *Studia z Dziejów Rosji i Europy Środkowo-Wschodniej,* nº 52, 2017, pp. 201-233; Marcin Kosienkowski, *„Geneza, status i funkcjonowanie Terytorium Autonomicznego Gagauzja"*, 3-4 *Stosunki Międzynarodowe,* nº 3–4, 2007,pp. 207-219.

Studies on these autonomous territories, which for the purposes of this study were subject to detailed research, require special emphasis, i.e. Silesian Voivodeship

(Second Republic of Poland), Slovakia and Carpathian Ruthenia within the First Czechoslovak Republic and the Second Czecho-slovak Republic.

The issue of Silesian autonomy was present in Polish social sciences as early as the first half of the 20th century, and arose also during the period of this autonomy. Such publications include, among others: Włodzimierz Dąbrowski, *Autonomia województwa śląskiego. Studium prawnicze*, Warsaw 1927 and *Poradnik prawniczy wyjaśniający stan prawny na obszarze województwa śląskiego. Wyd. II*, Katowice 1939; Józef Kokot, *Zakres działania województwa śląskiego jako jednostki samorządu terytorialnego*, Katowice 1939; Konstanty Wolny, *Autonomia Śląsk*a, Mikołów 1920; Stanisław Janicki, *Województwo śląskie w ramach autonomii za czas 1922-1926*, Katowice 1922[4]. Later, researchers continued these issues: Witold Marcoń, *Autonomia Śląska 1922-1939*, Toruń 2009; J. Borucki, *Województwo śląskie w II Rzeczypospolitej*, Katowice 2013, Tomasz Ćwienk, *Autonomia Śląska w perspektywie historycznej i współczesnej*, Katowice 2014; Józef Ciągwa, *Autonomia Śląska (1922-1939),* Katowice 1988; Józef Ciągwa, *Wpływ centralnych organów Drugiej Rzeczypospolitej na ustawodawstwo śląskie w latach 1922-1939*, Katowice 1979, *Z dziejów prac nad ustawą o wewnętrznym ustroju województwa śląskiego*, Katowice 1977; Piotr Daranowski, *„Istota autonomii w rozumieniu prawa międzynarodowego a Ruch Autonomii Śląska. Statut organiczny dla regionu autonomicznego Górny Śląsk – refleks obywatelskiej postawy czy projekt dezintegracji terytorialnej Rzeczypospolitej?"* en Tadeusz Jasudowicz, Martyna Seroka, Bronisław Sitek (edit.) *Fides et bellum. Księga poświęcona Pamięci Księdza Biskupa, Profesora, Generała śp. Tadeusza Płoskiego. Tom II,* Olsztyn 2012, pp. 357-370; Kazimierz Nowak, *„Autonomia śląska", Przegląd Prawniczy Uniwersytetu Śląskiego,* nº 1, 1969; Urszula Zagóra-Jonszta, *„Autonomia Śląska w ramach Państwa Polskiego (1922-1939)", Prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu,* nº 509, 2018, pp. 467-476; Adam Krychowski, *„Śląscy prawnicy o autonomii śląskiej w Drugiej Rzeczypospolitej"*, *Wrocławsko-lwowskie Zeszyty Prawnicze,* nº 10, 2019, pp. 23-36; Halina Szewczyk, *„Zakres działania Województwa Śląskiego jako jednostki autonomiczno-samorządowej"*, *Samorząd Terytorialny,* nº 6, 1992, pp. 3-11; Bartłomiej Ługowski, *„Współczesne koncepcje autonomii ustrojowej województwa śląskiego na tle rozwiązań międzywojennych"* Mateusz Chrzanowski, Jacek Sobczak (edit.), *Samorządy w procesie decentralizacji władzy publicznej*, Lublin 2017, pp. 63-70.

Much less attention was paid to the remaining autonomous territories in Polish literature. The research on Slovakia was mainly published on Czechoslovakia, which also dealt with the problem of Slovakia as part of it. By way of example, we can mention: Marek Bankowicz, *Zlikwidowane państwo. Ze studiów nad polityką Czechosłowacji*, Kraków 2003; Marek Pernal, *„Demokracja czechosłowacka 1918-1938", Więź,* nº 7–8, 1987 and *Pierwsza „Republika a Druga Rzeczpospolita"*, *Więź,* nº 7–8, 1987; Andrzej Małkiewicz, *Samobójstwo demokracji: Czechosłowacja w okresie II Republiki 1938-1939*, Zielona Góra 2013; Anna Szczepańska-Dudziak,

[4] A very extensive list of pre-war literature on Silesian autonomy was presented by Witold Marcoń in his monograph entitled *Autonomia Śląska 1922-1939*, op. cit., pp. 6–14.

Czechosłowacja w polskiej polityce zagranicznej w latach 1918-1933, Szczecin 2004.

Examples of publications on Carpathian Ruthenia include: Zdzisław Ilski and Andrzej Małkewicz, *„Problem autonomii Zakarpacia w okresie przynależności do Czechosłowacji (1919–1939)”*, *Regíonal'na polítika: zakonodavče regulûvannâ ta praktična realizaciâ, 24-25 listopada 2015, Kiïv : zbirnik materialiv: Perŝa Mižnarodna naukovo-praktična konferenciâ,* Kiïv: Aston, 2015, pp. 284–298; Krzysztof Lewandowski, *Sprawa ukraińska w polityce zagranicznej Czechosłowacji w latach 1918—1932*, Wrocław 1974; Zdenek Sládek and Jaroslav Valenta, *„Sprawy ukraińskie w czechosłowackiej polityce wschodniej w latach 1918—1922”*, *Z dziejów stosunków polsko-radzieckich. Studia i materiały*, nº 3, 1968, pp. 137—169; Iwan Łysiak-Rudnycki, *Między historią a polityką*, Warszawa 2012; Marian Zgórniak, *„Ukraina Zakarpacka 1938-1939”*, *Zeszyty Naukowe Uniwersytetu Jagiellońskiego. Prace Historyczne,* nº 103, 1993, pp. 155–162; Michał Jarnecki, *„Między centralizmem a autonomią. Administracja czechosłowacka na Rusi Zakarpackiej (1918-1938)”*, *Dzieje Najnowsze,* nº 3, 2005, pp. 3–17; Jan Jacek Bruski, *„Rząd i partie polityczne I Republiki Czechosłowackiej wobec sporu o orientację narodową Rusinów Zakarpackich (1919-1938)”*, Studia Historyczne, nº 2, 1997, pp. 191–211; Dariusz Dąbrowski, *Rzeczpospolita Polska wobec kwestii Rusi Zakarpackiej (Podkarpackiej) 1938-1939*, Toruń 2007; Konrad Mozgawa, *„Ruś Zakarpacka w polityce czechosłowackiej (1920-1938)”*, *Koło Historii*, nº 16, 2015.

When analyzing the above-mentioned Polish-language literature that describes examples of autonomous territories, it can be concluded that political and historical positions prevail, while legal and philological positions are in the minority. The majority of studies in the field of legal sciences concern the Silesian Voivodeship. However, these are mainly shorter scientific publications. Legal monographs on this subject were written mainly in the pre-war period. There are also rather no studies in Polish science pertaining solely to Slovak autonomy within the First or the Second Czechoslovak Republic. Analyzing Czechoslovakia in general, researchers (mostly political scientists) refer to these two autonomies only in fragments. In case of Carpathian Ruthenia, researchers of the same scientific discipline refer directly to this territory. Nonetheless, there are no major legal considerations in this regard. It should also be stated that when it comes to legal sciences, researchers of the 21st century more often take up the issues of other European autonomous territories. Representatives of this science focus mainly on Western Europe, in particular referring to the autonomy of the communities of Spain or Italy, as well as states with limited recognition. As for the legal disciplines from the perspective of which the discussion is conducted, constitutional law, administrative law and public international law predominate. There are virtually no publications in the field of financial public law, as even the few constitutional studies have covered the issues of state organs, forms of exercising power or the electoral process.

The state of research on the issues of territorial autonomy in English-language literature looks completely different. In Western Europe and the United States, cross-sectional interdisciplinary research on territorial autonomy has been carried out for years. Examples of items include: Thomas Benedikter, *Territorial autonomy*

as a means of minority protection and conflict solution in the European experience - An overview and schematic comparison, http://www.gfbv.it/3dossier/eu-min/autonomy.html., accessed: 18/06/2021; Marc Weller, Stefan Wolff, *Autonomy, self-governance and conflict resolution*, Routledge, 2005; Leonardo Parri, "*Territorial Political Exchange in Federal and Unitary Countries*", *West European Politics,* nº 3, 1989; Ignacio Aurrecoechea, "*The Role of the Autonomous Communities in the Implementation of European Community Law in Spain*", *International and Comparative Law Quarterly,* nº 1, 1989; Rainer Hoffman, *"The New Territorial Structure of Spain: The Autonomous Communities"*, *Nordic Journal of International Law,* nº 1–2, 1986; Michael Tkacik, *"Characteristic of Forms of Autonomy", International Journal of Minority and Group Rights,* nº 15, 2008, pp. 369-401; Donald Rothchild and Caroline Hartzell, *"Security in deeply divided societies: The role of territorial autonomy"*, *Nationalism and Ethnic Politics,* nº 5, 2007, pp. 254–271; Lars-Erik Cederman, Simon Hug, Andreas Schadel, Julian Wucherpfennig, *"Territorial Autonomy in the Shadow of Conflict: Too Little, Too Late?"*, *The American Political Science Review,* nº 109, 2015, Issue 109, pp. 354–370; Markku Suksi, *Sub-State Governance throught Territorial Autonomy. A Comparative Study in Constitutional Law of Powers, Procedures and Institutions*, Berlin 2011; Hurst Hannum, *"Territorial Autonomy: Permanent Solution or Step toward Secession?"* Andreas Wimmer, Richard J. Goldstone, Donald L. Horowitz, Ulrike Joras, Conrad Schetter (edit.), *Facing Ethnic Conflicts: Toward a New Realism*, Oxford 2004, pp. 274–282; Inis Lothar Claude, *National Minorities: An International Problem,* Cambridge 1955; John Coakley, *"National Minorities and the Government of Divided Societies: A Comparative Analysis of Some European Evidence"*, *European Journal of Political Research,* nº 18, 1990, pp. 437–456.

When it comes to English-language examples of studies dealing with the issues of the Silesian Voivodeship in the Second Polish Republic, it should be noted that there are not many of them. See Małgorzata Myśliwiec, *"The Spanish Autonomous Model in Poland? The Political Concept of the Silesian Autonomy Movement"*, Alberto López Basaguren, Leire Escajedo San Epifanio (edit.), *The Ways of Federalism in Western Countries and the Horizons of Territorial Autonomy in Spain*, Berlin 2013, pp. 179-190; Patryk Orlewski, *"Identity and distribution of the Silesian minority in Poland"*, *Miscellanea Geographica*, nº 23, 2019, pp. 76–84; Nóra Baranyai, *Regionalism in Upper Silesia: The Concept of Autonomous Regions in Poland,* http://open-archive.rkk.hu:8080/jspui/bitstream/11155/291/2/baranyai_regionalism_2013.pdf, accessed: 18/06/2021; Łukasz Zweiffel, "The Silesian Autonomy Movement", en Katarzyna Sobolewska-Myślik, Dominika Kasprowicz (edit.), *SPACE – Socio-Political Alternatives in Central Europe*, Warsaw 2014, pp. 125–137. These political scientific positions only refer to the legal system of the 20th century and mainly concern the current Silesian political movements that declare autonomy. Few more examples exist in non-English-language literature: Vladimír Goněc, *"Probleme der Teilung Schlesien und der Autonomie Schlesiens in der Beziehung zum derzeitigen Niveau des Rechts-und rechtspolitischen Denkens in Mitteleuropa", Umbrüche in der Geschichte Schlesiens*, Toruń 2000, pp. 311-319; Friedrich Seifarth, *Die Autonomie der Wojewodschaft Schlesien und ihre Garantie nach der polnischen Verfassung*, Glogau 1930.

Among the scientific studies on Slovakia and the Carpathian Ruthenia, the majority are those written in native languages, but there are also English-language publications. So, by way of example, we can mention: Jiří Honajzer, *Obanské Forum. Vznik vývoj a rozpad*, Prague 1996; Jiří Honajzer, *Vznik a rozpad vladnich koalic veskoslovensku v letech 1918–1938*, Prague 1995; Yeshayahu A. Jelinek, *The Lust for Power: Nationalism, Slovakia and the Communists 1918–1948*, New York 1983; Zdeněk Jićinský, *Problémy československé politiky*, Prague 1993; Zdeněk Jićinský, *Ústavn právni a politické problémy České Republiky*, Prague 1995; Miroslav John, *Čechoslovakismus a ČSR 1914–1938*, Prague 1994; Josef Kalvoda, *The Genesis of Czechoslovakia*, New York 1986; В.В. Марьина, „Закарпатская Украина (Подкарпатская Русь) в политике Бенеша и Сталина. 1939–1945. Документальный очерк", Новый хронограф 2003; Vasil Rusyn: *Podkarpatská Rus & ČSR*, Prague 2008; Marian Gajdoš, Stanislav Konečný, „Postavenie Rusínskej a Ukrajinskej menšiny na Slovensku v podmienkach Československa (1918–1992)", Міжнародні зв'язки України: наукові пошуки і знахідки, nº 27, 2018, pp. 28-54; Robrt Pejsa, *Podkarpatská Rus v Československu 1919 – 1922. Právní a politicko-společenské aspekty připojení Podkarpatské Rusi k Československu*, Prague 2014.

The common feature of the above publications, as in the case of Polish-language publications, is a definite majority of political science and historical literature over the legal one. Even in the case of English-language publications with multidisciplinary assumptions, legal considerations are treated as a certain introduction to further research (usually political science). The prime subjects of these legal publications are constitutional law, administrative law and public international law. As in the case of Polish literature, there are rather no studies dealing exclusively with public financial law.

RESEARCH METHODOLOGY

2.1. Subject of research

The subject of research conducted in this paper is the financial sovereignty of autonomous territories of Central and Eastern Europe existing in the twentieth century. Due to the diversity of issues that make up the research subject, most of them require separate discussion.

In the doctrine of financial public law, there is no doubt that the financial power of the state is expressed by means of its four attributes, i.e. the right to establish domestic money and the related monetary policy, the right to establish and collect public revenues, the right to conduct financial management and finally the right to independent spending under public law in order to satisfy public needs. Financial sovereignty is related first and foremost to the notion of the state, since it is the primary and independent subject of public finances. The foundation of a democratic state, however, is the sharing of financial power with other internal public entities. [5]

[5] Teresa Dębowska-Romanowska, *Prawo finansowe. Część konstytucyjna wraz z częścią ogólną, op. cit.*, pp. 29-35.

On the other hand, the concept of "autonomous territory", due to the multifaceted nature of this term, demands a more detailed analysis. It is undoubtedly related to the term "territorial autonomy". Territorial autonomy is one of the most discussed concepts in many fields of science, i.e. legal sciences (including constitutional law and public international law), political science and history. The complexity of this issue is emphasized by T. Skrzypczak, who points out that "Territorial autonomy, as a special form of the constitutional part of a uniform state, cannot be verified to allow for the formulation of an exhaustive definition. Almost every solution that assumes the functioning of autonomy is characterized by a specific feature of individual institutions, and the systemic assessment of specific autonomous parts or autonomous units results in a significantly differentiated content". [6]

For the purposes of this study, the definitions appearing in the doctrine of law and political science can be divided into two groups. The first, modern, combines the concept of territorial autonomy with a separate type of statehood. Understood in this way, territorial autonomy is a type of exercise of public authority in a decentralized state consisting in its universal application throughout the territory of the state or in a large area thereof, based on the principle of representation, with the right to appoint a local parliament and a government responsible before it, with constitutionally guaranteed powers of its own and inalienable, implemented by Community legislation and subordinate administration. This leads to the creation of a regional or autonomous state, which is an "intermediate" state between a unitary state and a federal state. [7]

On the other hand, the second group of definitions, classical, combines the lexical approach to autonomy (self-determination, independence) with geographical location and distinctiveness from other units of administrative division of the country. Therefore, according to A. Miszczuk, this term means the highest, apart from independence and sovereignty, form of prominence of the region in the sphere of political systems, both unitary and federal.[8] In turn, according to S. Wolff, the mechanism for the creation of territorial autonomy is that the population living in a given territory is granted a specific status leading to the creation of a new community within a larger state organism. [9] H. Hurst and R. B. Lillich further argue that autonomous areas are regions of a State, usually possessing some ethnic or cultural distinctiveness, which have been granted separate powers of internal administration, to whatever degree, without being detached from the State of which they are a part.

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[6] See Jerzy Jaskiernia, *„Autonomia terytorialna w świetle systemu aksjologicznego Rady Europy"*, *op. cit.,* pp. 40, 41 and Tadeusz Skrzypczak, *„Państwo regionalne – wybrane problemy autonomii terytorialnej we Włoszech i Hiszpanii"*, *op. cit.,* p. 73.

[7] See Jan Iwanek, „Pojęcie autonomii terytorialnej we współczesnej europejskiej przestrzeni demokratycznej" *op. cit.,* p. 20; Jan Iwanek, *„Wspólnota autonomiczna w ustroju polityczno-prawnym Hiszpanii"* en Ryszard M. Czarny, Kamil Spryszak (edit.), *Państwo i prawo wobec współczesnych wyzwań. Księga jubileuszowa Profesora Jerzego Jaskierni. Współczesne ustroje państwowe*, Toruń 2012, p. 232.

[8] Andrzej Miszczuk, *„Autonomia regionalna"* en Bożena Dziemidok-Olszewska, Wojciech Sokół (edit.), *Encyklopedia politologii, t. II, Instytucje i systemy polityczne*, Warszawa 2012, p. 44.

[9] Tomasz Ćwienk, *Autonomia Śląska w perspektywie historycznej i współczesnej*, *op. cit.,* pp. 22, 23 and Stefan Wolff, *Territorial Autonomy as Institutional Arrangements for the Settlement of Ethnic Coflicts in Mixed Areas*, New York 2001.

[10] K. Skotnicki, on the other hand, regards autonomy to be a form of state system guaranteed by legal acts of the central authority recognizing that the territory is distinguished from other parts of the state by at least one characteristic feature and because of this it possesses a broader scope of rights established by this authority than the one wielded by the units of administrative-territorial division of the state. [11]

For the purposes of the study, the classical definition should be considered more appropriate. The subject of research is financial sovereignty granted by states to specific regions subordinate to them. To recognize territorial autonomy as a regional state according to the modern definition would be in contradiction to the research assumptions of the paper.

Territorial autonomy should also be distinguished from the concepts of "non-territorial autonomy" and "financial autonomy" and the accompanying concepts, i.e. "financial decentralization" and "financial independence".

Non-territorial autonomy is a method of governance based on the concept of devolving power to entities within the state that exercise jurisdiction over a population defined by personal characteristics (choosing a specific ethnic nationality, religion, culture), rather than by geographic location. It is the lack of territoriality that distinguishes this concept from the title autonomy. See John Coakley, Non-territorial Autonomy in Divided Societies. Comparative Perspectives, New York 2017, Book Description.

There are three positions in the legal science regarding the relation of financial autonomy to financial decentralization. According to the first of them, these terms mean all rights, although different in the content aspect. According to T. Dębowska-Romanowska, these terms should be treated as the principles of sharing the financial power of the state with its internal public entities. Financial autonomy is the constitutional transfer of the power to legislate on tributes, and financial decentralization is the constitutional transfer of the power to collect and administer public revenues (to apply the levy law).[12] M. Wierzbowski and A. Wiktorowska believe that autonomy is the delegation to the governing bodies of a certain part of the territory of the state of the power to enact legal provisions of a statutory rank in a wide range of [financial] matters, without the interference from the central state authorities. On the other hand, these authors combine the concept of decentralization with the application of law, emphasizing, however, that the boundary between the concepts is not clearly marked. [13]

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[10] Hannum Hurst, Richard B. Lillich, "*The Concept of Autonomy in International Law*", *The American Journal of International Law,* nº 74, 1980, p. 1.

[11] Krzysztof Skotnicki, „Pojęcie autonomii w teorii prawa państwowego", *op. cit.,* p. 86.

[12] Teresa Dębowska-Romanowska, *Prawo finansowe. Część konstytucyjna wraz z częścią ogólną, op. cit.*, p. 40. Teresa Dębowska-Romanowska, *Komentarz do prawa budżetowego państwa i samorządu terytorialnego wraz z częścią ogólną prawa finansowego*, Warszawa 1995, pp. 18, 19; Teresa Dębowska-Romanowska, *„Finanse publiczne – zagadnienia pojęciowe"* en Wanda Wójtowicz (edit.) *Prawo finansowe*, Warszawa 2000, pp. 8, 9. See also Paweł Mańczyk, *„Władztwo finansowe jednostek samorządu terytorialnego w kontekście uprawnień gminy"*, *Ekonomiczne Problemy Usług*, nº 4, 2018, p. 211.

[13] Marek Wierzbowski, Aleksandra Wiktorowska, *„Podstawowe pojęcia teoretyczne w nauce prawa*

The second position recognizes financial autonomy as a result of the process of financial decentralization. M. Bogucka-Felczak clearly states that financial decentralization is a set of policies aimed at increasing revenue or financial autonomy of local government units. [14] In turn, the author connects the concept of "financial autonomy" with the system of creating own rules of functioning in the economic and financial sphere, independently of central authorities.[15] According to M. Poniatowicz, financial autonomy is the quintessence and the most important characteristic of territorial self-government. The scope of its granting arises from the possibility and willingness of the central authorities to share some attributes of financial power. The emergence of autonomy in this sense is the result of decentralization processes carried out in the state, understood as processes of ceding political, administrative and fiscal powers by the central government to local government units. [16] This view seems to be supported by N. Gajl, who believes that financial decentralization is the process of transferring a specific scope of powers of the central authority in financial matters to lower-level bodies.[17] Such a broad approach to financial decentralization is also advocated by E. Kornberger-Sokołowska, who believes it to be a process of transferring tasks, competences and financial resources to local government.[18]

The third position, economic, treats financial autonomy also as a result of the process of financial decentralization, but resulting in the fiscal efficiency of the public sector at the local level. An increase in the level of autonomy may be associated with the effectiveness of local government activities, which may have an impact on the pace of economic development, whereas a decrease in the level of autonomy would reduce the alignment of local expenditure with the preferences of residents.[19]

Recognizing the second and third positions as more justified, but rejecting the third one on the grounds of its economic nature, it should be stated that the result of the process of financial decentralization is the emergence of a "state of financial independence".[20] Of course, this process does not lead to an

administracyjnego" Andrzej Piekara and Zygmunt Niewiadomski (edit.), *Samorząd terytorialny i rozwój lokalny*, Warszawa 1992, p. 36.

[14] Monika Bogucka-Felczak, *Konstytucyjne determinanty funkcjonowania mechanizmów korekcyjno-wyrównawczych w systemie dochodów jednostek samorządu terytorialnego*, Warszawa 2017, p. 41.

[15] Ibidem.

[16] Marzanna Poniatowicz, „Determinanty autonomii dochodowej samorządu terytorialnego w Polsce", *Nauki o finansach*, nº 22, 2015, pp. 12-14.

17 Natalia Gajl, *Finanse i gospodarka lokalna na świecie*, Warszawa 1993, pp. 12-14

[18] Elżbieta Kornberger-Sokołowska, *Decentralizacja finansów publicznych a samodzielność finansowa jednostek samorządu terytorialnego*, Warszawa 2001, p. 54.

[19] Agnieszka Kopańska, Grzegorz Kula, Joanna Siwińska-Gorzelak, Grażyna Bukowska, Magdalena Młochowska, *Autonomia fiskalna i jej wpływ na działania samorządów*, Warszawa 2018, pp. 8–10; Maciej Turała, *„Mechanizm równoważenia dochodów jednostek samorządu terytorialnego a kohezja terytorialna i autonomia finansowa samorządów"*, *Zeszyty Naukowe Uniwersytetu Szczecińskiego. Finanse, Rynki Finansowe, Ubezpieczenia,* nº 48, 2011, pp. 259–271.

[20] So indicates Elżbieta Kornberger-Sokołowska, *Decentralizacja finansów publicznych a samodzielność finansowa jednostek samorządu terytorialnego, op. cit.*, p. 54 and Elżbieta Chojna-Duch, *Polskie prawo finansowe. Finanse publiczne*, Warszawa 2006, p. 15.

exemplary state of independence and its quality and type depend on the degree of decentralization.

In terms of the relationship between the concepts of financial independence and financial autonomy, the doctrine is, in principle, unanimous. [21] Doctrine representatives consider financial independence as the legally guaranteed basis for self-governing operation of local communities in three aspects: revenue, expenditure and budget. [22]

Financial autonomy in juxtaposition with the concept of independence simply means its highest level, absolute and unconditional independence.[23] M. Bogucka-Felczak illustratively states that financial autonomy is the creation of own rules of functioning in the economic and financial sphere, irrespective of the central authorities.[24]

Narrowing the subject of research to the countries of Central and Eastern Europe (Poland, the Czech Republic, Slovakia, Hungary, Lithuania, Latvia, Estonia, Belarus, Ukraine, Slovenia, Croatia, Bosnia and Herzegovina, Serbia, Montenegro, North Macedonia, Albania, Bulgaria, Romania, Kosovo) and the period of the 20th century was dictated by several factors. Firstly, this group of European states includes countries not only geographically similar, but also those which share common history, similar economic and geopolitical conditions and the same legal system (continental law system). Secondly, the authors wanted to analyze the autonomous territories that no longer exist. On a global scale, it was during the 20th century that the most such territories were established (e.g. Jammu and Kashmir 1954-2019, Autonomous Region in Muslim Mindanao 1989-2019, Southern Ireland 1921-1922).

The above resulted in the selection of three autonomous territories - Silesian Voivodeship, Slovakia and Carpathian Ruthenia. Thus, three territories of the 20th century in Central and Eastern Europe were excluded from the research subject: the Magyar Autonomous Region existing in the territory of the Socialist Republic

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[21] See more Monika Bogucka-Felczak, *Konstytucyjne determinanty funkcjonowania mechanizmów korekcyjno-wyrównawczych w systemie dochodów jednostek samorządu terytorialnego, op. cit.,* pp. 44, 45.

[22] Elżbieta Feret, *„Samodzielność finansowa jednostek samorządu terytorialnego gwarancją samorządnego działania społeczności lokalnych”*, en Wiesław Skrzydło (edit.), *Konstytucyjne podstawy budowania i rozwoju społeczeństwa obywatelskiego w Polsce i na Ukrainie - dobre praktyki. Prawo naszych sąsiadów, Tom I,* Rzeszów - Przemyśl 2013, p. 126; Dobrochna Bach-Golecka, Mariusz Golecki, *„Art. 165”*, Marek Safjan, Leszek Bosek (edit.), *Konstytucja RP. Tom II. Komentarz do art. 87–243*, Legalis/el. 2020, Thesis nº 3; Jadwiga Głumińska-Pawlic, *Samodzielność finansowa jednostek samorządu terytorialnego w Polsce. Studium finansowoprawne*, Katowice 2003, p. 45, 46; Elżbieta Chojna-Duch, *Polskie prawo finansowe. Finanse publiczne, op. cit.,* pp. 163, 164.

[23] Mariusz Kotulski, *„Samodzielność samorządu terytorialnego w aspekcie decentralizacji finansów publicznych”*, *Kwartalnik Prawa Publicznego,* nº 4, 2004, p. 144; Beata Guziejewska, „Znaczenie i mierniki autonomii finansów lokalnych”, Stanisław Dolata (edit.) *Problemy finansowe w działalności samorządu terytorialnego*, Opole 2002, p. 151, Agata Tarnacka, „Prawne determinanty samodzielności finansowej samorządu terytorialnego”, *Acta Universitatis Nicolai Copernicus,* nº 1, 2017, p.16.

[24] Monika Bogucka-Felczak, *Konstytucyjne determinanty funkcjonowania mechanizmów korekcyjno-wyrównawczych w systemie dochodów jednostek samorządu terytorialnego, op. cit., p.* 46.

of Romania in 1952-196, the Autonomous Republic of North Epirus, which lasted from May to October 1914 in Albania and the Memel Territory (1923-1939 in Lithuania). The exclusion of the former was dictated by the fact that it existed in the post-war years within the state under Soviet dictatorship, while the autonomies analyzed in this article were territories belonging to newly reborn states after World War I. Secondly, the short duration of the autonomy of Epirus and its functioning mainly based on the document in the form of a single agreement of May 17, 1914, signed in Corfu[25], meant that there was insufficient time for the development of financial sovereignty standards in this territory that could be compared with other autonomies. Thirdly, the primary reason for excluding Memel Territory from the research is the comprehensive description of related issues in foreign literature.[26] Moreover, in the generally accessible Lithuanian legal databases there are significant shortcomings in the field of legal acts that may constitute research material.[27]

2.2. Research goals, problem, hypothesis and methods

The subject of research defined in such a way was the starting point for the formulation of goals, problem, hypothesis and research methods.

The study sets one fundamental research (cognitive) goal. It is to compare the scope of financial sovereignty granted to autonomous territories by states superior to them.

This goal can only be achieved by solving the main research problem, which is posed in the form of the three following questions:

[1] Was there a differentiation between the compared autonomous territories in terms of financial sovereignty granted to them?

[2] Was there a differentiation between the compared autonomous territories and administrative units of the central states in terms of financial sovereignty granted to them?

[3] What influenced the scope of the differentiation?

The main research problem defined in this way was used to formulate research hypotheses:

[1] There was limited differentiation between the compared autonomous territories in terms of financial sovereignty granted to them. The Silesian Voivodeship enjoyed the greatest degree of financial sovereignty, while the Carpathian Ruthenia enjoyed the smallest extent.

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[25] Memorandum on Northern Epirus 1917, https://linkd.pl/pzudd, accessed: 18/03/2021.

[26] See the literature review in the area of Klaipeda Region in Markku Suksi, *Sub-State Governance throught Territorial Autonomy. A Comparative Study in Constitutional Law of Powers*, Procedures and Institutions, *op. cit.,* pp. 663-674.

[27] In the following databases of legal acts, the earliest year that can be selected in the search engine is 1990: https://e-seimas.lrs.lt/portal/legalActSearch/lt; https://tm.lrv.lt/lt/teisine-informacija/teises-aktai; https://www.e-tar.lt/portal/lt/legalActSearch, all of them accessed: 07/04/2021. The exception is the database of the Lithuanian Parliament https://www.lrs.lt/dokpaieska/forma_e.htm, accessed: 07/04/2021, where are legal acts from 1919, but the 97% of 76 legal acts in the period 1919-1940 do not belong to the public financial matter. The rest of the texts of legal acts of this period are available in the State Archives.

[2] There was a substantial differentiation between the compared autonomous territories and administrative units of the central states in terms of financial sovereignty granted to them.

[3] The scope of differentiation was mainly influenced by the level of independence of autonomous territories in terms of guaranteeing them certain incomes, granting rights to shape their amount and collection.

In order to collect the research material necessary to resolve the research problem presented above, a comparative, dogmatic and historical method was used. The main research technique was adopted, consisting in the quantitative and qualitative analysis of the content contained in the collected research material. To implement this technique, research tools in the form of databases were used: N-Lex (https://n-lex.europa.eu/n-lex/index), LEX (https://www.lex.pl/), Beck online (https://www.beck-online.cz/), Web of Science (http://login.webofknowledge.com), Scopus (https://www.scopus.com/), Google Scholar (https: //scholar.google.com/). This led to the extraction of research material in the form of most important legal acts in the field of constitutional and financial law of the Second Polish Republic in 1920-1939, the First Czechoslovak Republic in 1918-1938 and the Second Czecho-Slovak Republic in 1938-1939, as well as English-speaking, Polish, Czech, Slovak and Ukrainian selected scientific publications in the field of legal, historical and economic sciences.

III. PROPER RESEARCH

3.1. Silesian Voivodeship 1920-1939

3.1.1. State system

The legal basis for the autonomous territory of the Silesian Voivodeship was the Constitutional Act of 15 July 1920 containing the organic statute of the Silesian Voivodeship (hereinafter: "Statute", "Silesian act")[28], which was adopted by the Legislative Sejm of the Second Republic of Poland on the same day. It should be emphasized that none of the constitutions in force during the interwar period contained regulations relating to this territorial autonomy. A minor exception was the Constitutional Act of 23 April 1935 (hereinafter: "April Constitution")[29], where in the final provisions, and more precisely in Art. 81, point 3, the Silesian Statute was maintained. Territorially it covered all Silesian lands, i.e. Cieszyn Silesia, and those which were exhaustively defined in Art. 88 of the Treaty of Versailles between the Allied and Associated Powers and Germany of June 28, 1920[30] (Upper Silesia), which comprised the area of 4,216-5,122 km^2.[31] The population of the autonomous territory was 1,295,027. The Silesian Voivodeship was formally abolished on May 7, 1945 by the Constitutional Act of May 6, 1945 on the abolition of the organic

[28] Journal of Laws 1920 No. 73, item 497.
[29] Journal of Laws 1935 No. 30, item 227.
[30] Journal of Laws 1920 No. 35, item 200.
[31] See https://pl.wikipedia.org/wiki/Województwo_śląskie_(II_Rzeczpospolita), accessed: 20/07/2022.

statute of the Silesian Voivodeship, passed by the State National Council[32]. In fact, this territory ceased to exist on the date of the outbreak of World War II and the Nazi occupation in 1939.

There are multiple reasons for the emergence of Silesian autonomy. Firstly, it is the result of the concept of neutralization and independence of Upper Silesia, which appeared at the end of World War I. Secondly, the enactment of the statute was to counteract separatist tendencies emerging in the Silesian lands. This movement consisted of German activists and industrialists and aimed to create an independent Polish state. The third reason for the introduction of the organic statute was the long, about six-century detachment of Silesia from Poland and its shaped political, legal and economic separateness. [33]

The territorial autonomy of the Silesian Voivodeship was guaranteed by Article 2 of the Statute, according to which the Silesian Voivodeship is an inseparable part of the Republic of Poland and will have self-governing rights in accordance with the provisions of this organic statute. This provision determined the shape of autonomy. In the Silesian Voivodeship, the legislative authority was the Silesian Sejm, while the executive authority was the Silesian Voivodeship Council, headed by the voivode. There was also a Court of Appeals for the Silesian Voivodeship. The guarantee of preserving the autonomy of the Silesian lands were, above all, the extensive competences of the Silesian Sejm. Pursuant to Article 6 of the Statute, in all matters not reserved for Silesia, the Silesian legislation is competent, provided that the Silesian Voivodeship is clearly excluded from the scope of the relevant state act.

The Silesian Voivodeship in the period 1922-1935 was also protected against the legislative power of the Sejm of the Second Republic of Poland. Pursuant to Article 44 of the Statute, the act amending the statute, and limiting the rights of the legislation or the Silesian self-government, required the consent of the Silesian Parliament. Since the enactment of the April Constitution in 1935, the autonomy of Silesia was significantly limited in this respect, because in accordance with the amended Art. 44 of the statute, the Polish parliament could, by law, freely amend the provisions of the statute.

Territorial self-government in the Second Polish Republic was introduced gradually, due to the differences in the administrative structures of individual partitioning states. Article 3 of the Constitution of the Republic of Poland of March 21, 1921 (hereinafter: the "March Constitution")[34] introduced the principle of broad territorial self-government, according to which the Republic of Poland, basing its system on the principle of broad territorial self-government, would delegate to representative offices of this self-government the appropriate scope of legislation, especially in the field of administration, culture and agriculture, which will be further defined by state laws. In turn, Art. 65 of the March Constitution made it possible by law to divide the state into voivodeships, poviats and urban and

[32] Journal of Laws 1945 No. 17, item 92.
[33] See Witold Marcoń, *Autonomia Śląska 1922-1939*, *op. cit.*, pp.15-17.
[34] Journal of Laws 1921 No. 44, item 267.

rural communes, collectively referred to as local government units. Finally, Art. 67 of the March Constitution granted the right to establish and apply local law to self-government bodies. As a result, between 1918 and 1926 the Second Polish Republic was divided into 17 voivodeships. [35]

After "The May Coup" in 1926, the independence of the local government was gradually limited. The first expression of this was the Act of 23 March 1933 on the partial change of the local government system (hereinafter: "the consolidation act")[36]. The act regulated in detail the method of selecting self-government bodies, their functions and competences. Above all, the legislative powers of self-government bodies have been significantly limited. In the justification to the bill it was even stated that local government is only extension and complement to the government administration that is, to some extent, an institution substitute, auxiliary in relation to the state administration. [37] The second expression of the limitation of the independence of local self-government was the adoption of the April Constitution. Pursuant to Article 4 Section 3 of this act, there is a reference to the state appointing local self-government "to participate in the performance of the tasks of collective life", which meant defining the role of self-government as an ancillary and subordinate to state authority. This direction has been clearly outlined by the very placement of the issue of local territorial government in the chapter entitled "State administration". Pursuant to Article 75 Sections 1-5 of the April Constitution, according to the division of the State into administrative areas, voivodship, poviat and commune self-governments are appointed to implement the tasks of state administration in the field of local needs. The basic law also determined the powers of the local government by granting it the right to issue binding standards for its area, provided that these standards are approved by the supervisory authority appointed for that purpose.

3.1.2. Financial sovereignty

The scale of financial autonomy of local government units is determined by the rights and obligations arising from applicable legal norms related to the acquisition of particular categories of public funds. The analysis of these rights can be distinguished on many levels: the catalog of sources of fundraising by local governments, the scope of influence on their structure of budget revenues (income power), the scope of local government tax power, as well as the principles of redistribution of funds from the state budget to the needs of the local government.

The principle of strict separation of the sources of income of the state and local government is expressed in article 69 of the March Constitution, according to which the income sources of the state and local government will be strictly delimited by statutes. However, this principle was not implemented in ordinary

[35] Robert Stawicki, *Samorząd terytorialny w II Rzeczypospolitej – zarys prawno-historyczny*, Warszawa 2015, p. 13.

[36] Journal of Laws 1933 No. 35, item 294.

[37] Robrty Stawicki, *Samorząd terytorialny w II Rzeczypospolitej – zarys prawno-historyczny*, *op. cit.*, p. 14.

acts, and in particular, it was not developed in the Silesian organic statute or the repeatedly amended act of August 11, 1923 on the temporary regulation of municipal finances (hereinafter: "municipal law", "TRMF")[38], aimed at unifying post-partition, diversified income systems of local government unions. Moreover, the principle of separating the sources of income of the state and local government was not included in the April Constitution.

In view of the above, in the case of the territorial self-government of the Second Polish Republic and the Silesian Voivodeship, there were no positivization of the catalog of sources of obtaining own funds by local governments.

The ability of local government units to influence the structure of budget revenues depended on the extent to which they could decide about the revenues obtained. This involved, inter alia, the rights to give up part of the income, to obtain budget revenues, to take the initiative to transfer funds towards other administrators of public funds, and to undertake their own economic initiatives.

In terms of obtaining budget revenues, the municipal act, starting from 1932[39], granted individuals the right to: take long-term and short-term loans, issue promissory notes, purchase and sell real estate, and assume a surety (Art. 33 of TRMF). Moreover, Art. 34 of this act, provided for the possibility of a rural commune to be granted an allowance by a poviat.

The Silesian Voivodeship has also been granted the right to obtain budgetary revenues, inter alia, to contract provincial loans, sell, exchange and encumber immovable provincial assets and accept a financial guarantee. However, it should be emphasized that the public sale of annuities and other Silesian voivodeship bonds could be made outside Silesia only with the permission of the Ministry of Treasury of the Second Republic of Poland [Art. 4 (16) of the Statute].

Tax jurisdiction means the legally defined scope of authority to make decisions on tax matters. These decisions may concern either the construction of individual components of the tax or to the shaping of the content of the obligation relationship.

The tax system of the interwar period was characterized by enormous complexity and legislative chaos. Several dozen independent state taxes were in force, many local taxes, as well as numerous tax titles related to state taxes through a system of allowances and shares. [40]

As examples of state taxes, one can mention, in accordance with Art. 1 of the Act of March 15, 1934, the Tax Ordinance[41]: land tax, real estate tax, premises tax, electricity tax, industrial tax, income tax, extraordinary tax for certain professional activities, military tax, capital tax and pensions tax. In turn, the municipal taxes included, inter alia: taxes on mines, hotel taxes, taxes on bills of exchange protested, taxes on municipal investments, taxes on posters, signs and announcements, taxes on games, entertainment and shows, taxes on hunting rights. (Art. 2 TRMF onwards).

[38] Journal of Laws 1923 No. 94, item 747.

[39] The Act of March 17, 1932 amending certain provisions of the Acts relating to municipal finances, Journal of Laws 1932 No. 25, item 223.

[40] Elżbieta Chojna-Duch, *Polskie prawo finansowe. Finanse publiczne*, *op. cit.*, p. 15.

[41] Journal of Laws 1936 No. 14, item 134.

The vast majority of local taxes were optional. The exceptions were the obligatory taxes on protested promissory notes [Art. 14 (1) TRMF] and the tax on amusements, entertainment and shows in the case of cities [Art. 18 (1) TRMF]. Municipal taxes did not play a significant role in local government budgets, and the bodies of local government units did not, as a rule, have any influence on their structure. The principles of tax assessment, subjective exemptions and other elements were usually defined by ordinances of the Minister of the Interior in agreement with the Minister of Treasury [e.g. Art. 17 (3) and (4), Art. 18 (3) TRMF].

Municipal tax revenues constituted the sole budgetary income of the local government. However, there are also restrictions in this respect. Pursuant to Art. 5 (6) TRMF, revenues from the tax on mines should be used only for investment purposes in localities where mines, auxiliary structures and other mine appurtenances are located. The state revenue supplements and shares were of fundamental importance to local governments. Additions were introduced, among others, to land and building taxes. This system consisted in the fact that local governments had the right to levy taxes in the form of supplements to state taxes. For example, according to Art. 42 (2) of the Act of 15 July 1925 on state industrial tax[42], local government units could charge an allowance of up to 30% of the price of industrial certificates and registration cards collected for the benefit of the State Treasury. In turn, shares were used, for example, in income tax and industrial tax. Pursuant to Art. 9 TRMF, selected local government units received a share of 15% of state income tax revenue.

The Silesian internal legal and financial system was more similar to the Second Polish Republic than to local government. In theory, the Silesian Sejm had the right to impose Silesian taxes and public fees in accordance with the provisions of the identical state and Polish act [Art. 4 (17) of the Statute in conjunction with Art. 5 of the Statute]. However, this law was not enacted. This meant that the Polish tax legislation was fully applicable in Silesia, unless the act contained reservations, e.g. that it was not applicable in the Silesian Voivodship.[43] This does not mean, however, that until the adoption of these laws, the Silesian Sejm was deprived of tax jurisdiction. The Sejm was entitled to standardize the taxes previously collected in the Silesian lands, but only if this would not contradict state laws in force in the Republic of Poland [Art. 5 (4) of the Statute]. The Silesian Sejm was also entitled to adopt allowances to direct taxes, adopted for the needs of the voivodeship. The allowances could not exceed 100%, unless the Minister of the Treasury gave consent.[44] In the Second Polish Republic, there were also two types of budgets, i.e. state and local. It was regulated, among others, by the Act of April 14, 1924 on the temporary regulation of municipal finances in the Silesian Voivodeship, taking into account the changes introduced by the Act of May 17, 1926 (hereinafter:

[42] Journal of Laws 1936 No. 46, item 339.
[43] Ignacy Weinfeld, Skarbowość polska, Warszawa 1933, p. 430.
[44] Ignacy Weinfeld, Skarbowość polska, op.cit., pp. 426–427.

"TROMF"), which was almost a copy of the Polish municipal law[45]. Moreover, most of the taxes that were in force in the Second Republic of Poland were in force in Silesia. The exceptions were, inter alia, taxes on premises, electricity and real estate (the acts expressis verbis exclude the validity of tax regulations in the Silesian Voivodeship).[46]

One form of financial management is internal financial transfer. This concept denotes a legal form of transferring funds between organs and organizational structures that are have certain relationships with each other.

The example of the above in the times of the Second Polish Republic were targeted subsidies. The legal basis for the subsidy was Art. 35 TRMF, according to which the laws providing for subsidies from the State Treasury or funds of other local government associations for specific municipal purposes for local government units, or establishing the participation of the State Treasury or other local government associations in covering expenses for such purposes, remain in force.

Targeted subsidies constituted the source of income for local governments of the Second Polish Republic. To illustrate this, one can point to Article 19 of the Act of April 29, 1925 on the expansion of cities[47], which established a subsidy for the construction fund of local governments, or Art.1 of the Act of August 5, 1938 on the improvement of finances of local government associations and amending the Act on the temporary regulation of municipal finances[48], providing for subsidies in the amount of PLN 10,000,000 annually for local government units.

One of the conditions for the existence of autonomy was the sharing of a part of the obtained income with Poland as the state to which the Silesian territory was subordinated. The financial transfer is known as the "Silesian Tangent".[49]

As stipulated in Article 5 of the Statute, from the income of the Silesian budget, the Silesian Treasury shall set aside for national needs a part corresponding to the number of inhabitants and the tax power of Silesia. The amount due is determined annually by the Council of Ministers based on the motions of the Provincial Council and publishes its decision with a detailed justification. This amount was not determined arbitrarily but by means of mathematical rules attached to the statutes.

Equation No. 1.

$$\frac{c}{2} + \frac{d}{2} \, x \, \frac{a}{b}$$

Source: Supplement to the Silesian Statute.

[45] Due to the fact that the subject of the study is the relationship between the autonomous territories and the central state or between the autonomous territories and local government units of the central state, the Silesian municipal law will not be discussed in more detail.

[46] Ignacy Weinfeld, Skarbowość polska, op. cit., p. 430 .

[47] Journal of Laws 1925 No. 51, item 346.

[48] Journal of Laws 1938 No. 59, item 455.

[49] Teresa Dębowska-Romanowska, *Prawo finansowe. Część konstytucyjna wraz z częścią ogólną, op. cit.*, pp. 42,43.

This equation determined how large a part of the income the Silesian Treasury kept for itself.

Equation No. 2.

$$\frac{c}{2} - \frac{d}{2} \, x \, \frac{a}{b}$$

Source: Supplement to the Silesian Statute.

This rule defined the amount that Silesia gave to the national needs - the actual "Silesian tangent".

The supplement also includes a legend, according to which "a" stood for the civilian population of the Silesian Voivodeship, "b" the civilian population of the Republic of Poland together with the Silesian Voivodeship, "c" general income of the Silesian Treasury from taxes and fees collected from Silesia, without income from allowances to taxes a "d" general income of the Treasury of the Republic of Poland and the Silesian Treasury from taxes and fees of all kinds (excluding tax allowances). In practice, the Silesian tangent accounted for about 10-30% of all income. [50]

3.2. Slovakia and Carpathian Ruthenia (1918-1939)

3.2.1. State system

Autonomous territories in the form of Slovakia and Carpathian Ruthenia (hereinafter: "Zakarpattia", "Ruthenia") should be analysed together, because these entities existed in the same years, during the times of the Czechoslovak Republics. The First Czechoslovak Republic existed from 1918 to 1938 and the Second Czecho-Slovak Republic from 1938 to1939.

The primary reasons for the creation of Czechoslovakia were Pan-Slavic ideas, and the efforts of Slovak and Ruthenian peoples to break free from Hungarian domination.[51] This was confirmed by the provisions of the Treaty of Saint-Germain[52], and more specifically its Art. 53, according to which the Austro-Hungarian Empire recognizes the complete independence of Czechoslovakia, which will include, inter alia, "Autonomous territory of the Ruthenians."

During the times of the First Czechoslovak Republic, it is impossible to speak de jure nor de facto about the distinctiveness of Slovakia - it became part of Czechoslovakia, despite the fact that the provisions of the Pittsburgh Agreement concluded on May 31, 1918[53] between the delegates of both countries stated otherwise. Under the terms of the agreement, Slovakia was to be granted extensive

[50] Tomasz Ćwienk, *Autonomia Śląska w perspektywie historycznej i współczesnej, op. cit.,* pp. 87, 88.

[51] See https://pl.wikipedia.org/wiki/Pierwsza_Republika_Czechosłowacka, accessed 20/07/2022.

[52] Treaty of Peace between the Allied and Associated Powers and Austria; Protocol, Declaration and Special Declaration Signed at Saint-Germain-en-Laye on 10 September 1919, Journal of Laws 1925 No.17, item 114.

[53] http://www.pitt.edu/~votruba/qsonhist/pittsburghagreement.html, accessed: 18/06/2021.

autonomy within Czechoslovakia. However, the provisions of the Constitution of the Czechoslovak Republic of February 29, 1920[54] (hereinafter: the "Constitution of Czechoslovakia") do not even use the term "Slovakia", but explicitly state that the territories of the Czechoslovak Republic form a united and indivisible whole (§3 (1) of the Constitution). Territorially, Slovakia comprised an area of 38,456 km². The population of the autonomous territory was 2,709,000.[55] Slovakia ended its existence on March 14, 1939, when the Slovak parliament announced the act of independence in Bratislava and the creation of the Slovak Republic. Formally, the Slovak Republic began to exist on the date of entry into force of the Act of July 21, 1939 [56].

The positivization of the autonomy of Zakarpattia was formed quite differently. The legal basis was provided by § 3 of the Constitution of Czechoslovakia. Pursuant to § 3 section 2 of this act, Carpathian Ruthenia was explicitly referred to as an "autonomous territory" that would receive the broadest measure of self-government and would be an integral part of the Czechoslovak Republic on the terms of a voluntary declaration. Territorially, Ruthenia encompassed the lands of present-day Ukraine concentrated around the cities of Uzhhorod and Mukachevo (12,097 km²). The population of the autonomous territory was approximately 592,044.[57] Zakarpattia was formally abolished by the Act of the Hungarian Parliament of June 23, 1939[58] declaring the annexation of Ruthenia to Hungary. In fact, this territory ceased to exist in March 1939, when Hungarian troops entered the autonomous territory.

The constitution of Czechoslovakia guaranteed the autonomy of Carpathian Ruthenia only, completely bypassing Slovakia. However, even the declared one was quite moderate. First, Zakarpattia was to have a separate Sejm with legislative powers in matters such as language, education and religion, and in matters of national administration. Acts passed in this manner would be published in the Official Journal of Zakarpattia (§3 (2-4) of the Constitution). Second, it provided that the executive body was the Governor's Council, headed by the Governor, who was appointed by the President of the Czechoslovak Republic (§3 (6) of the Constitution). However, it was stipulated that public officials of the autonomous territory would be called "as far as possible" from the region.

In practice, Slovakia did not have a stable government until 1927 and was subordinated to a specially created Ministry of Administration of Slovakia. [59] This state of affairs should come as no surprise, especially given the wording of the Czechoslovak Constitution. However, during the same period the autonomy of Zakarpattia did not look like it was guaranteed in the Constitution. By the

[54] Collection of Laws No. 121/1920.

[55] See https://cs.wikipedia.org/wiki/Podkarpatská_Rus.

[56] Constitutional Act of 21 July 1939 on the Constitution of the Slovak Republic, Collection of Laws No. 185/1939.

[57] See https://cs.wikipedia.org/wiki/Podkarpatská_Rus.

[58] Laws of a thousand years No. VI of 1939 on the unification of the Subcarpathian territories returned to the Hungarian Holy Crown with the country.

[59] Karel Schelle, *Vývoj české veřejné správy*, Ostrava 2008, p. 212.

Ordinance of April 26, 1920[60], the Czechoslovak Republic changed the General Statute of Ruthenia, in force since 1919[61]. It specifies that the authority in the autonomous territory will be exercised by the Governor appointed by the President of Czechoslovakia at the request of the Council of Ministers (§1 of the Ordinance). The autonomy of Slovakia and Carpathian Ruthenia was not significantly increased by the Act of July 14, 1927 on the organization of political administration[62] (hereinafter: "OPA"). Pursuant to § 1 of that act, the Czechoslovak Republic was divided into four self-governing districts – provincial districts, i.e. Czech, Moravian-Silesian, Slovak and Transcarpathian. Each district was divided into counties, which in turn were made up of communes. Units of local self-government were represented by both constitutive and executive bodies. Their power, however, was very limited. According to Article 1 point 3 of the OPA, local government bodies were subordinate to the Czechoslovak Ministry of the Interior. The Slovak district and the district of Carpathian Ruthenia had a provincial offices in Bratislava and Uzhgorod, respectively. Both voivodships were divided into poviats, which in turn were divided into communes. The administrative and legal situation in Slovakia and Zakarpattia did not change until 1938, when the National Assembly granted autonomy to both territories by way of separate laws[63]. Pursuant to § 1 section 1 AOS and § 1 sec. 1 AOC, as a result of the aftermath of the "Munich dictate", Slovakia and Ruthenia have become "autonomous parts of the Czech-Slovak Republic".

In Slovakia, the legislative body was the Assembly of the Slovak Republic. Nevertheless, it had no substantive legislative powers. On the contrary, pursuant to § 9 point 1 AOS, the legislative power was entrusted to the Assembly in all matters other than those listed in § 4, i.e. those important to the national interests, e.g. relations of the Czechoslovak Republic with foreign countries, declaration of war and conclusion of peace, trade and customs policy, export and import, taxes, fees that were reserved exclusively for the Czechoslovak National Assembly. The law did not form a separate executive body for autonomy, it was the President of the Czecho-Slovak Republic together with the Czecho-Slovak Council of Ministers. Within the autonomy, only the provincial government functioned, which independently implemented laws only in selected matters, i.e. citizenship, currency, measures, weights, transport, taxes and other financial matters (§ 11 and § 12 of the AOS). The competences of the legislative and executive bodies in Zakarpattia were similar to those of their Slovak counterparts. This is due to the fact that the Act on the Autonomy of Carpathian Ruthenia is actually a reference to the provisions of the

[60] Ordinance of the Government of the Czechoslovak Republic of April 26, 1920, amending the General Statute of Subcarpathian Russia, Collection of Laws No. 356/1920.

[61] Unpublished Regulation No. 26.536/1919 of 7 November 1919. See more L. Králík, *Podkarpatská Rus a publikace právních předpisů*, https://www.mvcr.cz/soubor/kralik-pdf.aspx, accessed 28/03/2021, 33, accessed: 18/06/2021.

[62] Act of 14 July 1927 on the organization of political administration, Collection of Laws No. 125/1927.

[63] Constitutional Act of 22 November 1938 on the Autonomy of Carpathian Ruthenia, Collection of Laws No. 328/1938, hereinafter: „AOC."; Constitutional Act of 22 November 1938 on the Autonomy of the Slovakia, Collection of Laws No. 299/1938, hereinafter: „AOS".

Act on the Autonomy of Slovakia. Pursuant to Art. 1 of the first act, all provisions of the AOS shall apply mutatis mutandis to the autonomous territory of Ruthenia. Only the nomenclature was changed, for in accordance with § 4 sec. 2 the Assembly of Carpathian Ruthenia is referred to.

3.2.2. Financial sovereignty

First of all, it should be pointed out that the rights and obligations related to the acquisition of public funds determining the scale of financial autonomy of local government units (the principle of separating the sources of state and local government revenues, income and tax governance and the principles of redistributing funds from the state budget) were not included in the Czechoslovak Constitution nor in any of the above-mentioned legal acts. These issues were regulated in the municipal finance laws, i.e. the Act of August 12, 1921 on the transitional adjustment of the financial management of municipalities and cities[64] (hereinafter: the "transitional law", "TAFM"), the Ordinance of the Council of Ministers of August 7, 1922 extending the scope of application of the transitional act to the territory of Ruthenia[65] and the Act of June 15, 1927 on the new regulation of the financial management of self-government associations[66] (hereinafter: the "regulating law", "NRFM"). Secondly, neither Slovakia nor Carpathian Ruthenia had their own "central" budget, neither in the period until 1927, nor during the period when they constituted districts, nor after 1938. [Pursuant to §4 (1) (9) AOS, it was the National Assembly of the Second Czecho-Slovak Republic that adopted the "common" budget]. Of course, local budgets functioned in the area of both autonomies. Thirdly, this does not mean that Slovakia was treated on an equal footing with other Czechoslovak regions. On the contrary, its legal and financial dependence was emphasized by the introduction of central supervision. According to § 48 TAFM in connection with art. 1 of the regulation, in the Czech and Moravian region the direct supervisory bodies were district committees (local bodies) and higher supervisory bodies - voivodeship administrative committee (local bodies). In Ruthenia the direct supervisory bodies were poviat authorities and the higher supervisory bodies were the civil administration of Zakarpattia. Conversely, in Slovakia, the supervisory bodies were municipal committees (local bodies), but the Ministry of the Interior was the higher supervisory body. Moreover, regional tax offices were assigned as tax offices in relation to the Czech Republic, Moravia and Ruthenia, and in relation to Slovakia it was the Ministry of Finance (§ 49 TAFM).

The principle of separation of sources of income of the state and local self-government was contained in § 2 of the TAFM, which included a closed catalog of sources of income for local government units in Slovakia and Ruthenia. Ordinary budget revenues consisted of incomes from: communal property, institutes and funds of administered communes and communes, net income of profit-oriented

[64] Collection of Laws No. 329/1921.
[65] Collection of Laws No. 216/1922.
[66] Collection of Laws No. 77/1927.

communal enterprises, contributions, receipts from communal fees and charges already allowed, state allocations, other various, regularly recurring income. In turn, extraordinary budget revenues included revenues from communal property, from the sale of communal property, from loans, from extraordinary revenues, for the payment of specially marked extraordinary expenses of announced contributions, fees and benefits, from other additional revenues.

Thus, § 2 of this Act allowed Slovak and Zakarpattian communes and cities to shape their budget revenues in various ways. The, quantitively and qualitatively expanded catalog of § 2 TAFM, testified to the possibility of obtaining budget revenues. On the other hand, further detailed regulations granted individuals the right to resign from part of their revenues, through the possibility of choosing to collect local fees and other benefits. Pursuant to § 28 of TAFM, municipalities and cities could charge fees as compensation for their use of facilities in the interests of the population, or as compensation for individual actions of municipal authorities; these include in particular: water, sewage, cemeteries, construction, medical, fairs, garbage and ash collection, slaughterhouses and communal fees. On the other hand, according to § 38 TAFM, they were allowed to collect benefits from rent or used premises, allowance for temporary accommodation, benefits for the use of undeveloped land, from benefits resulting from the consumption of electricity and gas for lighting, from luxury benefits. Simultaneously, it was conditioned that the possibility of collecting benefits other than those indicated in § 28 section 1-2 TAFM, be possible only after approval by the Ministry of the Interior in agreement with the Ministry of Finance.

As in Second Republic of Poland, the Czechoslovak tax system of the interwar period was characterized by legislative chaos. Many self-contained state taxes were in force, as well as numerous tax titles linked to state taxes through a system of subsidies. However, the Czechoslovak tax system did not provide for autonomous local taxes constituting the income of local governments. [67]

State taxes included: general income tax, special income tax, land tax, housing tax, rent tax, tax on royalties and higher services (Article I of the Act on direct taxes[68]), income tax on brewers' burghers (Article 1 the Income Tax Act on brewing burghers[69]), the sugar tax (Article 1 of the Law on the amount of the sugar tax[70]), the turnover tax and the luxury tax (Article 1 of the Law on the turnover and luxury tax[71]).

Initially, pursuant to § 29 TAFM, surcharges to state taxes were one of the forms of communal benefits constituting the income of municipal and city budgets. Provisions of the transitional act obliged communes to regularly allocate subsidies to all taxes of this kind required in the commune (§30 TAFM). Local government units

[67] Martin Holub, *Diplomová prace. Vývoj p□ímých daní mezi lety 1918-1938*, Pilzen 2015, p. 5.

[68] Act of 15 June 1927 on direct taxes, Collection of Laws No. 76/1927.

[69] Act of 10 July 1922 on the income tax of orthodox bourgeoisie (brewing communities), Collection of Laws No. 239/1922.

[70] Act of 19 December 1925 on the amount of sugar tax, Collection of Laws No. 258/1925.

[71] Act of 21 December 1923 on turnover tax and luxury tax, Collection of Laws No. 268/1923.

had a certain independence in determining the amount of subsidies. According to § 31 (1) TAFM, a resolution of the commune council did not require the financial consent of the supervisory body if it did not exceed 100% of the original amount. However, subsidies to direct taxes that exceed 100% could only be levied with the consent of the supervisory authority, and those exceeding 200% - only with the consent of the tax office [§ 31 (1-4) TAFM]. On the other hand, in the case of subsidies from direct taxes other than income tax, the collection of subsidies above 200% to 300% of their original amount was only possible with the consent of the higher supervisory authority.

The regulating act specified the rules related to the system of subsidies to direct taxes. Firstly, the possibility of collecting subsidies by all local government units, not only by communes and cities, was granted. Secondly, a catalog of direct taxes from which fees may be collected was indicated. § 1 point 1 NRFM listed land tax without the 1.5% special contribution, housing taxes, general income tax, special income tax without profit and liquidation surcharge, disability tax if charged directly, higher service tax, land surcharge, district fees and city tax. Thirdly, it was indicated that for the year 1931 and the following years, the maximum permissible rate of municipal subsidies, as provided for in § 31 of the TAFM, was increased to 250%.

The above-mentioned aspects of tax governance were common to all regions: Czech, Moravian, Slovak and Ruthenian. The laws of 1938 granting autonomy to the latter two regions did nothing to change anything in this matter either.

The system of internal financial transfers in relation to Slovakia and Transcarpathia was very extensive. § 9 and 10 of the regulating act entitled "Allocations", defined exhaustively what financial transfers are due to local government units from the Czechoslovak budget. Firstly, § 10 section 1 NRFM directly mentioned the amounts that specific regions receive in the form of annual allocations from tax revenues, from tax incomes from turnover, luxury and beer (Czech Republic - CZK 9,759,859 and CZK 75,191,917; Moravia - CZK 60,302,255 and CZK 19,973,808; Slovakia - CZK 16,000,000 and CZK 7,963,823; Transcarpathia 1,500,000 CZK and CZK 804,740). Secondly, pursuant to § 10 sec. 2 NRFM, each region of Czechoslovakia was to receive real estate tax for a specific year, a special contribution from direct tax revenues, a part of municipal general and special income tax surcharges, as well as an annual turnover tax and luxury allocation (specific amount mentioned), and 24.6% of income from beer tax, divided into four regions (Czech Republic 45%, Moravia 31%, Slovakia 18%, Zakarpattia (6%). Thirdly, special transfers were provided for both autonomous territories in order to bring their financial management in line with the level present in the Czech and Moravian region. According to § 2 paragraph 3 NRFM, these territories were to receive more income from beer tax in the following years, i.e. Slovakia annually by CZK 5,000,000 more, and Ruthenia annually CZK 1,000,000 more. In addition, according to § 2 (6) of the NRFM, in order to correct the debt of counties and municipalities of the Slovak Republic and Carpathian Ruthenia and to support their own tasks, they would be granted CZK 202 million per year.

IV. SYNTHETIC STATEMENT OF THE RESULTS

Selected results of the research work undertaken in section III. are presented in the table below. It is a synthetic list of the most important similarities and differences between the compared autonomies.

Table No. 1.

Name of the territory	Silesian Voivodeship	Slovakia	Carpathian Ruthenia
The duration	1920-1939	1918-1939	1918-1939
Area (aprox.)	4 700 km²	39 000 km²	12 000 km²
Population (aprox.)	1 300 000	2 710 000	592 000
Legal basis for the creation of the autonomy	Constitutional Act of 15 July 1920 containing the organic statute of the Silesian Voivodeship	Pittsburgh Agreement of May 31, 1918	Treaty of Saint-German of September 10, 1919 + § 3 of the Constitution of the Czechoslovak Republic of February 29, 1920
The constitutionalization of autonomy	As above The March Constitution and the April Constitution did not contain regulations relating to the autonomy of Silesia, with the exception of Art. 81 item 3 of the April Constitution, according to which only the Statute was upheld.	During 1918–1938: none. During 1938–1939: Constitutional Act on the Autonomy of Slovakia of November 22, 1938	During 1918–1938: The provisions of the Constitution of the Czechoslovak Republic defined the Autonomy as an “integral part” and “self-governing territory” and constituted its organs of power. During 1938–1939: Constitutional Act on the Autonomy of Carpathian Ruthenia of November 22, 1938

Autonomy authorities	Generally Silesian Autonomy had its own legislative, executive and judicial bodies with some powers in the field of financial public law.	There were no organs of autonomy. Slovakia was subordinate to the Slovak Ministry of Administration (until 1938). From 1938, power in the territory of the Autonomy was exercised by the provincial government with limited powers in the field of financial legislation.	De jure the Autonomy was guaranteed separate legislative and executive bodies with moderate powers. In fact, limited power in the autonomy was exercised by the Governor appointed by the President of Czechoslovakia (until 1938). From 1938, power in the territory of the Autonomy was exercised by the provincial government with limited powers in the field of financial legislation.
The principle of the statutory separation of the sources of state income from the income of the autonomy	No positivization	Article 2 of the TAFM contained a closed catalog of sources of income for the Autonomy and other regions.	Article 2 of the TAFM contained a closed catalog of sources of income for the Autonomy and other regions.

Income sovereignty	Autonomy was granted the right to obtain income i.e. for contracting provincial loans, selling, exchanging and encumbering provincial immovable property and accepting a financial guarantee.	Art. 2 of the TAFM enabled the Autonomy and other regions to participate in income from: municipal property, institutes and funds of communes and administered communes, communal enterprises focused on profit, contributions, revenues from fees and communal fees already authorized state allocations, other various, regularly repeating revenues and extraordinary budget revenues (revenues from communal property, from the sale of communal property, from loans, from extraordinary revenues, for the payment of specially marked extraordinary expenses of announced contributions, fees and benefits). Further provisions of this act also made it possible to resign from part of the income.	Art. 2 of the TAFM enabled the Autonomy and other regions to participate in income from: municipal property, institutes and funds of communes and administered communes, communal enterprises focused on profit, contributions, revenues from fees and communal fees already authorized state allocations, other various, regularly repeating revenues and extraordinary budget revenues (revenues from communal property, from the sale of communal property, from loans, from extraordinary revenues, for the payment of specially marked extraordinary expenses of announced contributions, fees and benefits). Further provisions of this act also made it possible to resign from part of the income.

Tax sovereignity	The Silesin Sejm was entitled to standardize the taxes previously collected in the Silesian lands, but only if this would not contradict state laws in force in the Republic of Poland. Moreover, the Silesian Sejm was entitled to adopt allowances to direct taxes, adopted for the needs of the voivodeship. The allowances could not exceed 100%, unless the Minister of the Treasury gave consent.	Many independent state taxes were in force, the proceeds of which constituted the sole income of Czechoslovakia. At the level of the Autonomy and other regions, there were also numerous tax titles linked to state taxes through the system of subsidies, which accounted for Slovakia's income.	Many independent state taxes were in force, the proceeds of which constituted the sole income of Czechoslovakia. At the level of the Autonomy and other regions, there were also numerous tax titles linked to state taxes through the system of subsidies, which accounted for Zakarpattia's income.
The principle of internal redistribution	The Silesian Voivodeship transferred annually a part of the revenues from the Silesian budget calculated in accordance with Art. 5 of the Statute.	Czechoslovakia transferred annual money to Slovakia and other regions in the form of allocations from tax revenues by specifying specific amounts explicitly § 9 and 10 of the NRFM. Slovakia as an autonomy was granted an additional annual transfer amount.	Czechoslovakia transferred annual money to Carpathian Ruthenia and other regions in the form of allocations from tax revenues by specifying specific amounts explicitly § 9 and 10 of the NRFM. Zakarpattia as an autonomy was granted an additional annual transfer amount.
Budget construction	The Silesian Voivodship had separate central budget and local budgets.	Autonomy had local budgets.	Autonomy had local budgets.

Source: own study based on the research material.

V. SUMMARY

The conducted analysis certainly does not exhaust all the issues concerning the scope of financial sovereignty granted to the autonomous territories in Central and Eastern Europe in the 20th century. However, in the Authors' opinion, comparative

studies of most of the majority of normative acts in force in that time period in the Second Polish Republic and in the First Czechoslovak Republic and the Second Czecho-Slovak Republic, led to important conclusions.

The main research result is the statement that the scope of financial power granted to the Silesian Voivodeship by the Second Polish Republic was wider than in the other two autonomous territories. Moreover, Slovakia and Carpathian Ruthenia were autonomies in name only, which further strengthens the thesis of the special importance of the Silesian Voivodeship for the construction of financial autonomy. In authors opinion, both autonomies of the Czechoslovak Republic can be described as apparent autonomies. It should be emphasized that a significant increase in the 'autonomy' of Slovakia and Zakarpattia took place within one year (1938–1939). Such a short period meant that there was insufficient time for the development (and evolvement) of financial sovereignty standards (significantly different from those in force between 1918–1938). Moreover, the political state of the Second Republic must also be taken into account.[72]

However, the Czechoslovak legal and financial public regulations, in particular in the field of taxation and internal transfers, were more extensive than Polish legal provisions, which is a testament not only to a better quality of the law, but also to the application of the principles of subsidiarity and self-government independence to a greater extent.

The above, however, does not change the thesis that the Silesian Voivodeship is a unique autonomous structure in terms of the financial sovereignty granted to it and that further comparative legal research in this regard is necessary, in particular with other historical autonomous territories (not discussed in this article), but also with modern ones. The lack of research in this area described at the beginning of this article is a justified reason for such intentions.

Summing up, the first research hypothesis assumed that *there was limited differentiation between the compared autonomous territories in terms of financial sovereignty granted to them. The Silesian Voivodeship enjoyed the greatest degree of financial sovereignty, while the Carpathian Ruthenia enjoyed the smallest extent.*

This hypothesis was only partially confirmed. There was considerable differentiation between the Silesian Voivodeship and the autonomies of the Czechoslovak Republic in terms of financial sovereignty granted to them. On the other hand, financial sovereignty differences between Ruthenia and Slovakia were negligible. The second part of this hypothesis was also partially confirmed. Indeed, the Silesian Voivodeship enjoyed the greatest scope of financial sovereignty.

[72] In the opinion of Roman Heck and Marian Orzechowski, the Republic as a whole became an state unable to live independently and controlled by Nazi Germany (Roman Heck, Marian Orzechowski, Historia Czechosłowacji, Wrocław-Warszawa-Kraków, 1969, p. 367). Andrzej Małkiewicz points to specific manifestations of the above, such as the liquidation of the existing political parties, limitation of the local government, the introduction of censorship (Andrzej Małkiewicz, Samobójstwo demokracji. Czechosłowacja w okresie II Republiki. 1938–1939, op. cit., 2013, pp. 484–485).

However, in the opinion of the Authors, it cannot be concluded that either of the other two territorial autonomies had clearly the least scope of such sovereignty.

The second research hypothesis assumed that *there was a substantial differentiation between the compared autonomous territories and administrative units of the central states in terms of financial sovereignity granted to them.* This hypothesis was also only partially confirmed. There was a quite differentiation between the Silesian Voivodship and administrative units of II Republic of Poland. However, there was rather no differentiation between Slovakia, Zakarpattia and administrative units of I and II Czechoslovak(Czecho-slovak) Republic.

The third research hypothesis assumed that *the scope of the differentiation was mainly influenced by the level of independence of autonomous territories in terms of guaranteeing them certain incomes, granting rights to shape their amount and collection.* This hypothesis was not confirmed. Due to the fact that the Ruthenia and Slovakia were apparent autonomies, the lack of autonomy in terms of political system had the main impact on the differences between them and the Silesian Voivodeship.

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