

DOI: 10.54201/iajas.v1i2.22

# Monography Review

## Michal Radvan – Czech Tax Law

J I Ř Í K A P P E L

Last year, Masaryk University Press published a fourth edition of Michal Radvan's monography entitled *Czech Tax Law*.<sup>1</sup> As this edition reflects development in Czech tax legislation until September 2020, it is one of the very few recent sources focusing on the subject matter.<sup>2</sup> Although the publication is originally intended as information for international students, it provides a relatively comprehensive overview of the Czech tax system that can also be used for practical purposes.

Due to the author's academic background and publishing experience, the publication is well-structured; the author proceeds from general concepts such as the position of tax law in the Czech legal system, and its internal structure, to more specific issues of substantive and procedural tax law. The issues addressed are not merely approached descriptively, as could be expected from educational guidance, the author also provides a number of critical comments from both a theoretical and practical perspective.

This combined approach is already demonstrated in the first chapter where the author defines tax law as an independent branch of law based on its specific object, method of legal regulation, system coherence and social acceptance. Mainly in the part addressing the last criterion, the author makes a comparative evaluation of the long-term academic discussion between Czech (and Central European) scholars on the independence of tax law (from financial law) and its general acceptance, and provides theoretical and practical

comments in favour of the shift towards recognising Czech tax law's independence. Similarly, the author analyses the notion of a tax and a charge in the second chapter, and formulates the basic structural components of taxes.

In the subsequent chapters the author approaches all respective taxes and charges by discussing their basic structural components and lists other related essential rules. Simultaneously, the author draws readers' attention to specifics of Czech tax law, such as the preference of taxpayers for independent entrepreneur status over employment due to the more beneficial personal income tax and social security and health contribution rules.

Due to the publication's closing date, some of the amendments introduced by recent acts<sup>3</sup> in 2021 could not be reflected. These amendments include the abolition of the super-gross wage partial tax base in the case of income from dependent activities in favour of the standard gross wage, the introduction of the exempt flat-rate meal contribution, substituting the solidarity surcharge with two progressive rates applicable to all partial personal income tax rate bases, or the increase in basic tax reduction and tax preferences for children. The publication also covers the quite intensively discussed issue of social security and health contributions<sup>4</sup> and the author, quite rationally, argues that these contributions should be considered taxes as they meet the basic structural components of taxes. Readers might also find insightful the

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author's discussions on the advantages and disadvantages of the Czech immovable property tax or the purpose of the energy taxes.

In conclusion, the publication not only provides a comprehensive overview of the Czech tax law and system, it also includes comments on its most inten-

sively discussed issues which might be particularly illuminating for the intended audience. Furthermore, it can be assumed that more interesting issues will arise with the implementation of the planned global reform of corporate taxation, which would have to be reflected in a future edition of this publication.

#### Notes

- 1 Radvan, M. (2020) *Czech Tax Law* (Brno: Masaryk University).
- 2 See also Mrkývka, P., Radvan, M., Pařízková, I. (2020) *Finanční a daňové právo [Financial and tax law]* (Plzeň: Nakladatelství Aleš Čeněk); or Vančurová, A., Láchová, L., Zídková, H. (2020) *Daňový systém ČR 2020 [Tax System in CR 2020]* (Praha: Wolters Kluwer).
- 3 E.g. Act no. 609/2020 Coll., as amended.
- 4 As discussed at the 2005 annual meeting of the European Association of Tax Law Professors in Naples.