

DOI: 10.54201/iajas.v1i2.20

# Post COVID-19 world and potential compensatory tax instruments in the context of the digital economy<sup>1</sup>

L A D I S L A V H R A B Č Á K \* – A D R I Á N P O P O V I Č \*\*  
– J O Z E F S Á B O \*\*\*

**Abstract:** The year 2020 will mainly be associated in world history with the beginning of the COVID-19 pandemic. The shut-down of the economies of nation states and other measures taken to prevent the spread of the dangerous contagious disease of COVID-19 have caused considerable (and not only) economic problems for states as well as for individuals. It is therefore clear that this situation will also affect public budgets, both in terms of revenue and expenditure (e.g. the state incurs higher expenditures to compensate for the adverse effects of the pandemic on the private sector). The situation will certainly be a basis for reflection and reassessment of the current tax system, and it is possible that its impact will contribute (among other things) to the introduction of new taxes, the essence of which could be based on the digital economy. The paper deals with this issue, in which the authors set themselves the goal of verifying the hypothesis of whether the COVID-19 disease pandemic will be a stimulus for the introduction of so-called digital taxes.

**Keywords:** Tax, tax law, digital tax, virtual currency, digital services tax, COVID-19

## INTRODUCTION

The world is currently facing an enemy causing far-reaching consequences in all spheres of life. This enemy is the infectious disease COVID-19, caused by a coronavirus called SARS-CoV-2.<sup>2</sup> Without explaining at this point what this viral infection is, and how it manifests itself, we must say that this is a global situation which humanity has not yet faced in modern history in such a negative dimension.

The global aspect also emphasises that the World Health Organization has identified COVID-19 as

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a pandemic.<sup>3</sup> The negative health aspects of this pandemic are the most important, of course, but this disease has also indirectly and significantly affected other areas, in particular national economies, which have taken (and are taking) various measures to prevent the spread of the dangerous human infectious disease COVID-19 and mitigate the consequences caused by it.

Measures have been taken by different countries at different intervals, as well as in different forms, from the complete closure of economies to less-intensive measures that have not affected individuals on a large scale. The governments of individual states did not shy away from closing borders either, which caused problems for open economies such as the Slovak Republic, whose GDP is largely made up of exports to other countries.

The lack of funds does not cause problems only on the part of natural persons or legal persons, but also on the part of states that lose enormous tax receipts, which form the revenue part of public budgets. On the other hand, it is the states that incur higher costs in dealing with the adverse consequences of the COVID-19 pandemic.

The situation will certainly provide a basis for reflection and reassessment of current tax systems, while it is possible that its impact will contribute (among other things) to the introduction of new taxes, the essence of which could be based on the digital economy. This paper deals with the mentioned issue, in which the authors set themselves the goal of verifying the hypothesis of whether the COVID-19 pandemic will be (and whether it can be) a stimulus for introducing so-called digital taxes.

To achieve this goal and verify the established hypothesis, we used several methods of writing scientific papers, but especially analysis, to assess the situation caused by COVID-19; this allowed us to formulate specific conclusions in relation to the researched issues and to a lesser extent the method of comparison and description. Therefore, the very introduction of tax instruments mentioned in the article can be a unique op-

portunity to create and introduce new forms of EU-budget own resources that could be eligible to meet all the evaluation criteria for such EU-budget own resources and could be in line with current EU policies.

We would also like to start by saying that although the paper was created during the ongoing COVID-19 pandemic, the title of the paper corresponds to our intention to address possible developments after it ends, with an emphasis on tax law and its links with the digital economy.

## BRIEFLY ABOUT THE ECONOMIC CONSEQUENCES OF THE COVID-19 PANDEMIC

After the partial stabilisation of the health situation in society in 2020, states began to address the socio-economic impacts of the pandemic too, and the measures that the states had to take. Their responses to stimulus measures have been adopted at different intervals and to different extents, and the economic consequences vary depending on that.

Even though economic reactions have been rapid in some cases, the economies of all Member States will surely face a slump of historical proportions. According to previous and present forecasts, the recession should affect the economies of all Member States of the European Union (hereinafter also referred to as the "EU").

In this sense, the Commission's statement can be highlighted: *"The EU executive expects the euro-zone economy to decline by a record 7.75 percent in 2020 and to grow by 6.25 percent in 2021."*<sup>4</sup> It is also interesting to note that the forecasts for EU economic growth are currently 9 percentage points lower than in the autumn 2019 forecast.<sup>5</sup>

One of the EU's initial responses was the communication from the Commission of 13 March 2020 - Coordinated economic response to the COVID-19

outbreak,<sup>6</sup> which projected a 1% drop in GDP for 2020, without ruling out a more unfavourable economic development of the pandemic. The crisis caused by the coronavirus is compared to the economic and financial crisis of 2008 in terms of its economic consequences.

The next step at the EU level was activating the so-called general escape clause (hereinafter also referred to as the “*Clause*”), as part of the communication from the Commission on the activation of the general escape clause of the Stability and Growth Pact of 20 March 2020.<sup>7</sup> A clause within the meaning of the relevant provisions of Council Regulation (EC) No 1466/97,<sup>8</sup> Council Regulation (EC) No 1467/97<sup>9</sup> facilitates the possibility of coordinating the budgetary policies of the EU Member States in times of rapid economic downturn.

In addition to the aforementioned transnational response, the Council for Budget Responsibility of the Slovak Republic (hereinafter “*CBR*”) prepared a paper in 2020 entitled “*Quantification of measures to mitigate the effects of the spread of the infectious disease COVID-19*”, which captures the impact of the COVID-19 pandemic on the Slovak economy. This document will be continuously updated with new information available on economic development as well as administrative data and the costs associated with pandemic developments, the amount of which will depend on government measures.

The CBR estimates that in the Slovak Republic, the economy will decline by 10.3% in 2020.<sup>10</sup> The decline is not definitive and depends directly on the development of the epidemiological situation in the Slovak Republic and on the development in the countries that are important trading partners. In view of this, the CBR cannot currently forecast further economic development accurately.

It should be added that despite the fact the situation was quite stable upon processing the CBR material, at the time of writing this paper the epidemiological situation in the Slovak Republic is deteriorating significantly and other restrictive measures have been taken, which will affect our

economy. In addition, further restrictive measures can be expected.

One directly related issue is the impact of the pandemic on tax revenues in 2020, which by their nature represent the most significant revenue of the state budget. The current negative development can therefore be demonstrated by the following example. Act no. 468/2019 Coll. on the state budget for 2020 as amended by Section 1(1) in the first sentence with effect from 5 August 2020 stipulates that: “*The total revenues of the state budget for 2020 shall be budgeted at EUR 14,366,446,802*”. Annex no. 1 to said Act with effect from 5 August 2020 specifies the estimated tax revenues that total EUR 11,546,644,000, which in percentage terms represents 80.37% of the total expected revenues. The severity of the overall situation is illustrated by the fact that when budgeting revenues before the amendment to the law in question took effect (i.e. from the period before 5 August 2020), much higher tax revenues were assumed. Pursuant to the previous regulation, the provision of Section 1(1) of the first sentence of Act no. 468/2019 Coll. on the state budget for 2020 stipulated: “*The total revenues of the state budget for 2020 shall be budgeted at EUR 15,792,695,566*”, and thus the revenues for 2020 were budgeted or expected at a higher amount, namely EUR 1,426,248,764 more. According to Annex no. 1 effective until the adopted amendment to the law, tax revenues of EUR 12,817,470,000 were assumed from this, and thus the revenue from tax revenues for 2020 was originally to be EUR 1,270,826,000 higher.

According to the CBR estimate, the negative impact of the COVID-19 pandemic on taxes and levies in 2020 is estimated at EUR 3,511 million.<sup>11</sup> The largest shortfalls will particularly be in the area of income-related tax revenues, namely personal income tax and corporate income tax, but also VAT as an indirect general excise duty.

It is therefore natural that individual states, including the Slovak Republic, will be forced to seek certain conceptual solutions. It should be pointed out in this context that EU leaders agreed on 21 July

2020 on the so-called comprehensive package of up to EUR 1,824.3 billion. This package includes both a multiannual financial framework (also known as the “MFF”) and an EU Next Generation instrument.<sup>12</sup> However, in this article we will focus on the potential tax revenues that are related to and associated with the digital economy, without going into a more detailed discussion of the EU’s comprehensive package, its assumptions and conclusions.

## POTENTIAL COMPENSATORY TAX INSTRUMENTS IN THE CONTEXT OF THE DIGITAL ECONOMY

All the countries concerned will have to deal with the consequences of the COVID-19 pandemic, in particular with regard to public revenue shortfalls. There are several possible solutions, which we will explain briefly. Despite the fact that states have different compensatory instruments available in different areas (e.g. compensatory measures in the social field, in the economic field, etc.), in this article we will limit ourselves to potential tax instruments only.

Through their normative activities, states influence individual elements of tax law relations,<sup>13</sup> but at the same time they are also entitled to introduce new taxes and fees.<sup>14</sup> This right gives the possibility for states to react promptly to the situation and to take appropriate measures in the field of tax law.

It is the Industrial Revolution 4.0 (or even the Digital Revolution) that represents a relatively new process in our lives and at the same time provides opportunities from the point of view of states to compensate for the adverse effects of the COVID-19 pandemic. Within the legal system, the digital revolution has also affected tax law and has brought, brings and will bring many changes in the future due to a new and innovative view of life, work and mutual communication.

It is true that technological progress may, in some respects, signify a threat to the state, but on the other hand it is also a challenge and an opportunity to seek and find new ways to secure higher public budget revenues. In our view, technological progress in the post-COVID-19 period represents a challenge and an opportunity to compensate for the public revenue shortfalls we mentioned in the previous text.

However, several questions arise in this context. Is it more appropriate to introduce new taxes or maintain existing tax instruments that would be subject to the reform process? Should these be unilateral models, models within the EU, or international models of taxation for the digital economy beyond the borders of the EU? There is no doubt that these are very difficult and complicated issues, and we are aware that it is necessary to initiate and carry out professional and scientific consultations on these issues across society.

In our view, these are the key areas that could be identified in the context of taxation for the digital economy (and which should be given more attention by tax law science), namely:

- taxation of digital services,<sup>15</sup>
- taxation of the shared economy<sup>16</sup> and
- taxation of virtual currencies.<sup>17</sup>

From these areas, the taxation of digital services is an increasingly discussed issue at the national level, but also at the European level, yet so far states have not found a consensus for it, which we discuss in the next part of this paper with an emphasis on the general theoretical background of the issue.

## DIGITAL TAX - CONCEPT, SUBSTANCE AND SPECIFIC TYPES

One of the basic tasks and goals of the science of tax law is also the elaboration of the relevant terminology (and its constant updating), which is

used in tax law and is associated with tax law issues, or which is used by the professional as well as by the lay public. The digital economy also introduces new terms, which are often used in various senses. There may be fundamental reservations about this incorrect ambiguous perception of concepts. We therefore consider it a necessary and current task of the science of tax law to pay due attention to the concept of *digital tax*.

In this part we will focus on the concept of digital tax and on identifying its position in the theory of tax law. The digital tax as such is intrinsically linked to the taxation of the digital economy, and therefore its definition and inclusion will also be important for a proper understanding of the examination of problematic aspects of taxation regarding the above-mentioned phenomena in the digital economy.

To consolidate the content of the *digital tax* concept properly, it is necessary to define the concept of *tax*, which will be the starting point for the term *digital tax*. According to the definition of Prof. V. Babčák,<sup>18</sup> tax can be described as “(...) a *non-refundable monetary payment, which is imposed by a law or on the basis of a law to cover state or other public needs, usually at a predetermined amount and due date.*”<sup>19</sup> The authors want to emphasise that there are several variations on the definition of this concept in question, with none of them claiming to be absolutely and irrefutably complete.

The quoted definition of the concept of *tax* creates a certain basis and boundaries for the conceptual definition of *digital tax*, while respecting the peculiarities associated with it. The *digital tax* represents a kind of scientific concept, or construct, which, not only for the purposes of this article, constitutes a sub-category of tax itself. We see the need for a conceptual definition of *digital tax* especially in connection with the massive increase in the reach and importance of the digital economy in relation to traditional business models.

The term *digital tax* is a collective label for one's own tax liability as an intrinsic component of the content of a tax-legal relationship, the subject of

which covers digital phenomena (including digital services, shared economy, virtual currency, or other phenomena).

From the mentioned research it is possible to derive certain defining features of the *digital tax*, which can be determined as follows:

- it is one's own tax liability (obligatory, non-equivalent, non-refundable, non-purpose and, in principle, a regularly recurring payment), and
- the objects of the tax are phenomena with a digital nature.

In view of the above, the *digital tax* can therefore be defined as a monetary payment of a non-refundable nature, which will be imposed on taxable objects of a digital nature by a law or on the basis of a law to cover state or other public needs, usually at a predetermined amount and due date.

We believe it is necessary to contribute to the precision and correct identification of taxable objects (content, teleological determination, etc.) via the members of the scientific community, and it is necessary to discuss this issue at this level, which could lead, last but not least, to improving the relevant tax as well as non-tax legislation and eliminating various interpretation and legal application problems.

The need to clarify the term *digital tax* can also be demonstrated using the following example, when, in our opinion, this term was used incorrectly and its content was narrowed. The term digital tax is used mainly (almost exclusively) in the media in connection with the taxation of digital services, and the digital tax is presented to the public with such limitations, which in our opinion is not correct.

For example, in the Czech Republic the term digital tax was used incorrectly at least in the media and demonstrably also by authorised persons – employees of the Ministry of Finance of the Czech Republic and by professional persons. Evidence of this incorrect practice is the digital tax designation used in the presentation of the legislative process for a legal act with the following exact



wording: the *Digital Services Tax Act* (which, as the name suggests, should regulate the taxation of digital services only).<sup>20</sup> However, digital tax, as derived from its definition, is a broader concept and includes or it applies to a wider range of taxable objects, and thus not only to digital services that the Czech legislator wants to tax.

In the remaining part of the article, we will limit our interpretation to the tax on digital services and at the same time we look at the current state of EU and Slovak legislation, while not forgetting other potential directions of initiatives in this area.

## TAX ON DIGITAL SERVICES - CONCEPT, CURRENT STATE OF UNION LEGISLATION, SLOVAK LEGISLATION AND OTHER POTENTIAL DIRECTIONS

The tax instrument with probably the greatest potential to secure the revenue side of national budgets is the Digital Services Tax (DST). This should be a response to new business models that do not require a real, physical presence, but their existence depends on the so-called digital presence.

With regard to *digital services*, these can be characterised as follows: “(...) ‘digital services’ means services which are delivered over the internet or an electronic network and the nature of which renders their supply essentially automated and involving minimal human intervention, and impossible to ensure in the absence of information technology (...)”.<sup>21</sup> This is the definition of digital services within the meaning of the Proposal for a Council Directive (EU) laying down rules relating to the corporate taxation of a significant digital presence {SWD (2018) 81 final} - {SWD (2018) 82 final} of 21 March 2018 (hereinafter also referred to as the “*DST Proposal*”), which also contains a demonstrative calculation of the services that can be subsumed under digital services. For example, the provision of

digitised products in general, including software and its modifications or innovations, services ensuring or supporting the presence of businesses or individuals on the electronic network, site, services automatically generated by a computer via the internet or electronic network in response to specific data entered by the customer, etc.).

Another issue related to the conceptual definition of a tax on digital services is its potential classification within the tax system, in particular regarding its possible classification in terms of the method of direct taxation and indirect taxation. This is one of the historically oldest classification criteria, for which the answers to questions (important for their classification) regarding the transfer of the tax burden, the tax collection technique and the method of tax imposition are decisive.

At present, it is not possible to clearly answer the question raised, and the DST classification will also depend on the determination of tax technology within the framework of supranational legal regulations, or the legal regulations of the specific state in the relevant tax laws governing the taxation of digital services.

The current legislation, including tax legislation in the Slovak Republic, does not reflect all the new phenomena of the digital economy (with some exceptions, such as taxation of income associated with the implementation of relationships within virtual currencies,<sup>22</sup> or taxation of the so-called shared economy,<sup>23</sup> however, the completeness of the legal regulation of these areas is, in our opinion, insufficient in the Slovak Republic and it could be evaluated in a separate article). Digital services are no exception. The current legislation requires a reassessment of the basic principles of taxation<sup>24</sup> and a necessary and logical consideration of the fact that taxation should take place where value and profit are actually generated.

With regard to the taxation of digital services, recent initiatives are taking place at the level of the Organisation for Economic Co-operation and Development, at EU and national level, although it is true that COVID-19 and its consequences have

paralysed the work of all these actors on this issue.

The EU's initiatives in the field of digital economy taxation have so far made no major changes since the beginning of discussions in September 2017 held in Tallinn, organised by the Council in cooperation with the Commission (subsequently, in December of the same year, the Council approved its contribution to international discussion). It is important to note that the related legislative proposals of March 2018 have not been met with understanding by all Member States within the EU and have not yet been adopted.

In principle, however, it remains the case that states or selected international organisations are considering three options for addressing the issue of taxation of digital services, namely in the following wording and scope:

- 1) maintaining the *status quo*, which would mean keeping digital services out of the scope of tax regulation and outside the burden of such digital services with one's own tax liability, or
- 2) taxation of digital services to a limited extent, i.e. taxing only selected digital services (e.g. digital advertising), or
- 3) taxation of digital services in general without reducing the tax burden to selected digital services only.<sup>25</sup>

Although the conceptual solution has proved impossible in the past, the existence of the COVID-19 pandemic will, in our view, be a factor that will speed up thinking about digital services taxation. This will lead to a potential consensus at transnational level, after the worst and most serious consequences of the COVID-19 pandemic, and precisely in connection with the fastest possible restoration of the economic performance of states and ensuring the highest possible tax revenues. The transnational level of regulation in this area is particularly appropriate because unilateral solutions pose a risk in terms of very possibly creating barriers to trade in the European single market.

As for the situation in the Slovak Republic, we already stated earlier that Slovak tax legislation reflects the minimum, or does not reflect compre-

hensively on the phenomena of the digital economy. In the case of digital services, there is no legislation on their taxation.

In this context, according to the information available the Ministry of Finance of the Slovak Republic is not currently considering the introduction of a national tax on digital services or any other similar tax that would burden revenues related to selected digital services.

In our opinion, the position of the Slovak Republic is characterised by the fact that it does not reflect current trends and does not take into account the rebirth of the economic activity of the modern digital age. In general, this issue can be approached jointly with other EU Member States in the framework of uniform legislation applicable at EU level (as national taxes on digital services can indeed create some disparities within the European single market). If this is not the case, then case law of the Court of Justice of the EU may also be helpful in resolving the issue at the unilateral level, which may, through its decision-making activities, contribute to a possible future unilateral solution from the Slovak legislator and its consistency with EU law.

However, it should be emphasised for the time being (during the COVID-19 pandemic) that this issue cannot be expected to be a priority. For this reason too we have identified this tool as having potential only in the post-COVID-19 period, when countries are most likely to return to the digital economy to increase and restore public revenues to levels from before the pandemic period, and not to burden traditional forms of business and economic activity.

## CONCLUSION

The digital economy introduces phenomena that inevitably involve a number of issues, including legal ones. Tax law science also occupies an irreplaceable place in this regard, as we pointed out above, and it must contribute to clarifying the used terminology, but also highlight the shortcomings of the legislation.

For this reason, in this paper we have tried to clarify the frequent concept of *digital tax* and highlight the recent legislative initiatives of the EU and the Slovak Republic in this area, aiming to verify the hypothesis of whether the COVID-19 pandemic will be a stimulus for introducing so-called digital taxes.

As for the conclusion on the hypothesis, this cannot be answered objectively in the current situation because it is not possible to predict the future with any accuracy and certainty, not only in the EU but also worldwide. However, we believe this is an issue that states will not address until after the

COVID-19 period, when it will not be necessary to address other more serious and urgent problems related to the maintenance of economic and social standards.

In this respect, the current legislation (in most countries) is already obsolete and does not reflect phenomena such as expanding digital services, where the physical presence of the entrepreneur in a given state is not necessary to perform its business activities in the given state. In our opinion, however, unilateral rules are not the solution and a conceptual approach at least at Union level is desirable.

## Notes

1 This work was supported by the Slovak Research and Development Agency under contract no. APVV-19-0124, and has been written as part of the grant project VEGA no. 1/0485/21: "Simultaneity and possibilities of reforming the system of own resources of the EU budget (legal and economic aspects also in the context of the consequences of the COVID-19 pandemic)".

2 Ministerstvo investícií, regionálneho rozvoja a informatizácie Slovenskej republiky. Čo je COVID-19? [Ministry of Investments, Regional Development and Informatization of the Slovak Republic. What is COVID-19?] (2020), <https://korona.gov.sk/co-je-covid-19/>

3 World Health Organization (2020) WHO Director-General's opening remarks at the media briefing on COVID-19 - 11 March 2020., <https://www.who.int/dg/speeches/detail/who-director-general-s-opening-remarks-at-the-media-briefing-on-covid-19---11-march-2020>.

4 EURACTIV. Jarná prognóza eurokomisie: Koronavírus spôsobí najväčšiu recesiu v histórii Únie. [EURACTIV. The European Commission's spring forecast: The coronavirus will cause the biggest recession in the history of the Union.], <https://euractiv.sk/section/ekonomika-a-euro/news/jarna-prognóza-eurokomisie-koronavirus-sposobi-najvacsiu-recesiu-v-historii-unie/>.

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6 Communication from the Commission to the European Parliament, the European Council, the Council, the European Central Bank, the European Investment Bank and the Eurogroup - Coordinated economic response to the COVID-19 outbreak of 13 March 2020, COM(2020) 112 final.

7 Communication from the Commission to the Council on the activation of the general escape clause of the Stability and Growth Pact of 20 March 2020, COM(2020) 123 final.

8 Council regulation (EC) No 1466/97 of 7 July 1997 on the strengthening of the surveillance of budgetary positions and the surveillance and coordination of economic policies.

9 Council regulation (EC) No 1467/97 of 7 July 1997 on speeding up and clarifying the implementation of the excessive deficit procedure.

10 Rada pre rozpočtovú zodpovednosť. Kvantifikácia opatrení na zmiernenie dopadov rozšírenia infekčného ochorenia COVID-19. [Council for Budget Responsibility. Quantification of measures to mitigate the effects of the spread of the infectious disease COVID-19.] (2020), [https://www.rozpoctovarada.sk/vo\\_download/ko\\_covid\\_19\\_20200430.pdf](https://www.rozpoctovarada.sk/vo_download/ko_covid_19_20200430.pdf).

11 Rada pre rozpočtovú zodpovednosť. Kvantifikácia opatrení na zmiernenie dopadov rozšírenia infekčného ochorenia COVID-19. [Council for Budget Responsibility. Quantification of measures to mitigate the effects of the spread of infectious disease COVID-19.] (2020), [https://www.rozpoctovarada.sk/vo\\_download/ko\\_covid\\_19\\_20200430.pdf](https://www.rozpoctovarada.sk/vo_download/ko_covid_19_20200430.pdf).

12 Rada Európskej únie. Plán obnovy pre Európu. [Council of the European Union. A recovery plan for Europe.] (2020), <https://www.consilium.europa.eu/sk/policies/eu-recovery-plan/>. On this website there is a complete chronological overview of the Recovery plan for Europe.



- 13 By this we mean, in particular, the basic elements of tax law relations, which are the subject (entity) of the tax, the object of the tax, the tax base and the tax rate. Also see: Babčák, V. (2015) *Daňové právo na Slovensku [Tax law in Slovakia]* (Bratislava: EPOS), 122-130.
- 14 In the Slovak Republic, it is precisely Article 59 of the Constitution of the Slovak Republic no. 460/1992 Coll. as amended, which contains both the principle of the legality of imposing taxes and fees (taxes and fees may be levied by a law or based on a law), and also regulates the classification of taxes and fees specifically into national and local.
- 15 Hrabčák, L., Popovič, A. (2020) On certain issues of digital services taxes, *Financial Law Review*, 17(1), 52-69.
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- 17 Popovič, A., Sábó, J., Štrkolec, M. (2020) Bitcoin a jeho finančno-právne východiská [Bitcoin and its financial and legal basis] In: Suchoža, J., Husár, J., Hučková, R. (eds.) *Právo - obchod - ekonomika X [Law - trade - economics X]* (Košice: Univerzita P. J. Šafárika v Košiciach), 217-228.
- 18 In the Slovak Republic and surrounding countries, Prof. V. Babčák is generally considered to be the founder of the so-called Košice School of Tax Law, which presents tax law as a separate branch of law. See also: Babčák, V. (2009) Rozvoj daňového práva na Slovensku [Development of tax law in Slovakia], In: *Pocta prof. JUDr. Milanu Bakešovi, DrSc., k 70. narodeninám [Tribute to Prof. JUDr. Milan Bakeš, DrSc. on his 70<sup>th</sup> birthday]* (Praha: Leges), 22-30; Babčák, V. (2010) Formovanie a rozvoj daňového práva na Slovensku [Formation and development of tax law in Slovakia], In: *Daňové právo a jeho rozvoj v národnom a medzinárodnom kontexte Slovensku [Tax law and its development in the national and international context of Slovakia]* (Košice: Univerzita P.J. Šafárika v Košiciach), 7-26.
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