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"Laissez-Faire" Principle in Tax Law during the Crises

Zasada „laissez-faire" w prawie podatkowym podczas kryzysów

ABSTRACT

In the last three years, the whole world has been struck by several crises. These extraordinary circumstances made many governments intervene much more in the economy, including tax law amendments. Many countries, including the Czech Republic, decreased several taxes or even abolished some as a kind of subsidy. This has resulted in a sharp rise in the public debt. The paper's main aim and also the hypothesis to be confirmed or disproved is to answer the question of whether it would not be better to leave tax systems untouched in times of economic and other crises. To meet the contribution objectives, the IMRaD structure of the article is being used. The research part indicates amendments to the tax acts in the recent three years, justified on the grounds of the economic crises caused by the COVID-19 pandemic or consequences connected with the Russian invasion of Ukraine. In the discussion, the relationships between the new legal norms and the legal behavior of taxpayers are predicted, and the effects of legal regulation on the economic behavior of taxpayers are explained. Legal amendments also affect public budgets' revenues. In conclusion, the strengths and weaknesses of *de lege lata* regulation in the study area are identified, and amendments *de lege ferenda* are suggested.

Keywords: economic crises; tax law; public debt; tax

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INTRODUCTION AND METHODOLOGY

Laissez-faire is a classic economic theory that occurred in the 18th century. The main idea is that the government should refrain from intervening in business affairs: the less the government is involved in the economy, the better off business will be. According to the representatives of this approach, the government should only intervene in the economy to preserve property, life, and individual freedom.[1]

It is possible to state that the pure laissez-faire principle is outmoded in the 21st century. All governments intervene more or less in the economy through various tools, including legal means. One of the most common legal tools is taxation. Although laissez-faire economists saw taxes as a penalty for production, nowadays, only the state can survive with adequate tax revenues. Governments need financial sources to be redistributed to finance public goods and services. In certain states, the level of redistribution is low. At the same time, other countries, including most EU Member States, prefer to be called welfare states, which requires a much higher level of redistribution and a more increased need for tax revenues.

In the last three years, the whole world has been struck by several crises: the COVID-19 pandemic, the war in Ukraine, and the energy and economic crises closely connected with the Russian invasion. These extraordinary circumstances made many governments intervene much more in the economy. Usually, they used different types of subsidies for natural persons and business legal entities. To cover the costs, one would expect that taxes must be increased. However, many countries, including the Czech Republic, decreased several taxes or even abolished some as a kind of subsidy. This has resulted in a sharp rise in the national debt. Nowadays, unfortunately still not after the crises, the total debts of many states are at an all-time high, and in many countries (again, including the Czech Republic), the structural deficits of public budgets are enormous. There are only two ways to balance public budgets and not leave debts to future generations: cut public spending or raise taxes. Or better, to find a reasonable balance between these two extreme approaches. In every case, all ways are highly unpopular with the electorate.

So wouldn't it be better to leave tax systems untouched in times of economic and other crises? Finding answers to this research question is the paper's main aim, and also the hypothesis to be confirmed or disproved. To meet the contribution objectives, the IMRaD structure of the article is being used. In the research part, it is necessary to identify amendments to the tax acts in the recent three years justified on the grounds of the economic crises caused by the COVID-19 pandemic or consequences connected with the Russian invasion of Ukraine. These amendments and the explanatory memorandums to the drafts and/or discussions

[1] Investopedia Team, *What Is a Laissez-Faire Economy, and How Does It Work?*, 26.7.2022, https://www.investopedia.com/terms/l/laissezfaire.asp#citation-5 (access: 19.3.2023).

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in the Parliament must be described, analyzed, and classified, i.e., the exploration is made. In the discussion, prediction, and explanation are used: the relationships between the new legal norms and the legal behavior of tax subjects are predicted, and the effects of legal regulation on the economic behavior of tax subjects are explained. Legal amendments also affect public budgets' revenues, which must be taken into account in the conclusions. The conclusion itself is the synthesis of gained knowledge, where the strengths and weaknesses of *de lege lata* regulation in the study area are identified, and amendments *de lege ferenda* are suggested. The principle *salus populi suprema lex* should also be observed in this research.[2]

The research in this area is new and innovative. No scientific papers in this area deal with the long-term legal consequences of amendments to the tax acts adopted in relation to the economic crises caused by the COVID-19 pandemic or the Russian aggression in Ukraine. However, there are several contributions focused on tax law changes related to COVID-19.

Concerning the state of scientific literature in the area of tax law in connection with crises, there is a high number of papers, also in the Czech Republic. It is worth mentioning M. Kozieł outlining the changes in tax law in connection with the COVID-19 pandemic and evaluating these changes in terms of their effectiveness, efficiency, and necessity.[3] Similar research was done by M. Tyniewicki and M. Kozieł when comparing Czech and Polish experiences on financial law, including the effects of the COVID-19 pandemic.[4] Tax changes in the Czech Republic during the COVID-19 pandemic were also analyzed by T. Zelenská and J. Bellová.[5] Not all changes in tax law were really influenced by the pandemic, even if it was officially declared, as evident from the papers by M. Radvan and T. Svobodová.[6] The experience with a focus on local self-government in light of the impact of the COVID-19 pandemic is described by I. Hoffman.[7] The question of whether the existing "special legal regime" linked to the coronavirus pandemic

[2] M. Škop, *Salus populi jako korektiv rozhodování v pandemických situacích: past, nebo cíl?*, "Časopis pro právní vědu a praxi" 2022, vol. 30(4), pp. 785–803.

[3] M. Kozieł, *Taxes in the Czech Republic at the Time of COVID-19*, "Analyses and Studies of CASP" 2021, vol. 11(2), pp. 21–31.

[4] M. Tyniewicki, M. Kozieł, *Current Problems of Financial Law in Poland and in the Czech Republic Including Effects of the COVID-19 Pandemic*, "Bialystok Legal Studies" 2021, vol. 26(4), pp. 53–71.

[5] T. Zelenská, J. Bellová, *Tax Changes in the Czech Republic in the COVID-19 Pandemic*, "Review of European and Comparative Law" 2022, vol. 50(3), pp. 163–179.

[6] M. Radvan, T. Svobodová, *Reformy daňového práva v (ne)souvislosti s COVID-19*, "Studia Iuridica Cassoviensia" 2021, vol. 9(2), pp. 69–84; M. Radvan, *Are Changes in (Czech Direct) Tax Law Necessary, or Is It Just a Politicum?*, "Public Governance, Administration and Finances Law Review" 2022, vol. 7(1), pp. 39–49.

[7] I. Hoffman, *Local Development Policies in the V4 Countries – in the Light of the Impact of the COVID-19 Pandemic*, "Journal of Comparative Politics" 2023, vol. 16(1), pp. 64–79.

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was compatible with constitutional regulations was attempted to be answered by I. Hoffman and J. Kostrubiec.[8]

Other articles are focused more on specific changes in tax law influenced by the COVID-19 pandemic: P. Semerád, M. Radvan, and L. Semerádová were primarily dealing with VAT and other tax frauds in accommodation services during the pandemic;[9] M. Radvan and S. Papavasilevská paid attention on the property transfer tax abolished (officially) as a consequence of COVID-19,[10] so as R. Boháč did.[11] Some other research is focused mainly on the electronic revenue registry.[12]

As apparent from the list of publications presented above, all papers are focused only on the COVID-19 pandemic and its impact on tax law regulation. However, other crises (war in Ukraine, energy crisis, and related economic impacts) and their influence on tax law still need to be investigated. Moreover, there is no publication dealing with the "laissez-faire" principle in tax law in times of economic and other crises in the Czech Republic.

THE RESEARCH

To meet the aims of the article, firstly, it is necessary to identify amendments to the tax acts in the recent three years justified on the grounds of the economic crises caused by the COVID-19 pandemic or consequences connected with the Russian invasion of Ukraine. All key amendments and explanatory memorandums to the drafts, including the discussions in the Parliament, are described and analyzed. The classification follows the sorting of taxes, i.e., direct (income and property) and indirect taxes, and significant regulation in tax administration.

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[8] I. Hoffman, J. Kostrubiec, *Political Freedoms and Rights in Relation to the COVID-19 Pandemic in Poland and Hungary in a Comparative Legal Perspective*, "Bialystok Legal Studies" 2022, vol. 27(2), pp. 34–39, 43–46.

[9] P. Semerád, M. Radvan, L. Semerádová, *Tax Fraud in Accommodation Services during the COVID-19 Pandemic in the Czech Republic*, "Analyses and Studies of CASP" 2021, vol. 11(1), pp. 23–31. See also L. Pisková, P. Semerád, *Zhodnocení dopadů elektronické evidence tržeb na trh s ubytovacími službami v České*, "Trendy v podnikání" 2022, vol. 12(1), pp. 30–39.

[10] M. Radvan, S. Papavasilevská, *Abolition of Tax on Acquisition of Immovable Property: A Tool to Suppress the Negative Consequences of COVID-19 or a Politicum?*, "Public Governance, Administration and Finances" 2020, vol. 5(2), pp. 45–57.

[11] R. Boháč, *Labutí píseň daně z nabytí nemovitých věcí*, "Acta Universitatis Carolinae – Iuridica" 2022, vol. 68(4), pp. 7–14.

[12] P. Semerád, O. Babuněk, R. Brauner, L. Semerádová, *Anticipated Effects of the Cancellation of the Electronic Records of Sales System in the Czech Republic*, [in:] *European Forum of Entrepreneurship 2023: Proceedings of the 16th International Scientific Conference*, Prague (in print); P. Semerád, V. Rogalewicz, M. Barták, *Using Electronic Record of Sales to Support Fair Budgetary Allocations across Czech Municipalities*, "GeoScape" (in print).

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1. Income taxes

The most crucial change in the Czech tax law regulation in the last decade seems to be the abolishment of the super gross wage as the personal income tax base for employment incomes. The super gross wage was introduced into the Czech legal system with effect from 1 January 2008 by the Act on the stabilisation of public budgets.[13] The priority objective of the government was to introduce a percentage linear (uniform) personal income tax rate of 15% instead of the progressive sliding rate with four steps (12–32%). In order to maintain the tax revenue, it also proved necessary to change the method of determining the tax base. In the case of the partial tax base on income from employment, it was approved not to reduce income for the purposes of calculating the tax base on employment by insurance premiums,[14] which are deducted by the employer but which the employee is obliged to pay.[15] Under the new construction, the tax base has been broadened to include not only social security and health insurance premiums paid by the employee but also by the employer.[16] The tax base for personal income tax from dependent activities has thus been the so-called super gross wage. Such a construction was not considered fair, as *de facto* meant double taxation, assuming that insurance premiums are considered a tax *sensu lato*. The concept of super gross wages led to unequal taxation of income from dependent and self-employed activities and the related obscuring of the actual content of the contract between the worker and the entity that outsources the work (the spread of the *švarcsystém*). Moreover, a second tax rate appeared in 2013 with the misleading name of a solidarity tax increase of 7%. This was merely a transition from a linear rate to a progressive rate, which was not officially recognized.[17]

The super gross wage was abolished at the end of 2020 by amending the government's bill amending certain tax laws with effect from 1 January 2021. As the amendment was presented by the Prime Minister as a member of the Parliament, there is no detailed explanatory memorandum and regulatory impact assessment, and there was no discussion at the level of the Ministry of Finance, with the rele-

[13] Act No. 261/2007 Sb.

[14] Social security and state employment policy contributions and public health insurance premiums.

[15] Originally 12.5% in total, later 11% of the gross wage.

[16] Originally 35%, later 34%, resp. 33.8% of the gross wage.

[17] For details, see, e.g., M. Liška, *Švarcsystém*, [in:] M. Radvan, P. Mrkývka et al., *Důchodové daně*, Brno 2016, pp. 103–126; M. Radvan, J. Neckář, *Taxation of Professional Team Sport Athletes in the Czech Republic*, "Public Governance, Administration and Finances Law Review in the European Union and Central and Eastern Europe" 2016, vol. 1(1), pp. 40–46; M. Radvan, *Taxation of Business Income in the Czech Republic*, "Kwartalnik Prawa Podatkowego" 2015, no. 4, pp. 21–31; idem, *Taxation of Employment Income in the Czech Republic*, "Kwartalnik Prawa Podatkowego" 2016, no. 1, pp. 23–35; idem, *Are Changes…*; M. Radvan, T. Svobodová, *op. cit*.

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vant expert bodies in the external comment procedure, with the committees of the Legislative Council of the Government and the Legislative Council of the Government itself, etc. Gross wages have become a partial basis for personal income tax on employment. The tax rate remained at 15%, and instead of a solidarity tax increase, a second tax rate of 23% was officially introduced for the part of the tax base exceeding 48 times the average wage. Ironically, an opposition proposal to increase the basic taxpayer relief by CZK 3,000 for 2021 and a further CZK 3,000 for subsequent years was also voted through. The Czech Fiscal Council's study estimated that the abolition of the super gross wage itself would mean a shortfall in tax revenue of up to CZK 88 billion. The study did not include an increase in basic taxpayer relief. With this change, a shortfall between CZK 100–120 billion was assumed for the taxable period of 2021[18] and even more for the following years.[19]

The new tool to mitigate negative economic consequences is the loss carryback – the possibility of amortizing tax losses back from the profits of the previous two years. Until 2020, income taxpayers could only claim the tax loss or part of it as a deductible item from the tax base in the five tax periods following the one in which the tax loss was determined. Since 30 June 2020, this institution has been extended to include the possibility of reclaiming the tax loss (the so-called loss carryback system) also for the two tax periods preceding the tax loss, i.e., it also touches those whose tax year is from 1 July 2019 to 30 June 2020. The maximum tax loss the entrepreneur can deduct is CZK 30 million for both tax periods.[20] The explanatory memorandum states that a negative impact on the revenue side of the public budgets is expected in the amount of CZK 31 billion in 2020 and another CZK 12 billion in 2021. In the long term, however, the fiscal effect should be practically zero, as the shortfall in collections for 2020 and 2021 should be reflected in an increase in income taxes in subsequent years, in which, under the original regulation, taxpayers would only have started to claim the tax loss incurred during the pandemic.[21]

A very partial change in substantive tax law resulting from the pandemic was an increase in the maximum percentage that can be deducted from the income tax base if a taxpayer makes a charitable donation. For both individuals and corporations, the percentage increases to 30% (from 15% for individuals and 10% for corporations).

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[18] M. Hlaváček, J. Pavel, *Fiskální náklady pandemie COVID-19 v České republice*, 1.4.2020, https://unrr.cz/wp-content/uploads/2020/04/Informa%C4%8Dn%C3%AD-studie-Fisk%C3%A1ln%C3%AD-n%C3%A1klady-pandemie-Covid-19-v-%C4%8Cesk%C3%A9-republice.pdf (access: 20.3.2023).

[19] M. Žurovec, *Daňová revoluce se blíží. Poslanci schválili daňový balíček*, 10.12.2020, https://www.mfcr.cz/cs/aktualne/tiskovezpravy/2020/danova-revoluce-se-blizi-40169 (access: 20.3.2023).

[20] For details, see, e.g., M. Radvan, T. Svobodová, *op. cit.*; M. Radvan, *Are Changes…*

[21] Chamber of Deputies, *Parliamentary Print 874/0: Government Bill Amending Certain Tax Laws in Connection with the SARS-CoV-2 Coronavirus, Including the Explanatory Memorandum*, 25.5.2020, https://public.psp.cz/sqw/text/tiskt.sqw?O=8&CT=874&CT1=0 (access: 20.3.2023), p. 32.

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This tool was retroactive and applied only to the 2020 and 2021 tax periods. For 2022, it was prolonged by a special act,[22] and the same approach is expected for the 2023 tax period.[23] The legislators did not anticipate any impact of the change on public funds.[24]

Several amendments in the income tax regulation were adopted in the area of asset depreciation. From the beginning of 2021, all intangible property is no longer depreciated. For the movables, the input price decisive for depreciation was increased from CZK 40,000 to CZK 80,000. Moreover, extraordinary depreciation was adopted for property classified in depreciation groups 1 and 2: a taxpayer may depreciate property acquired between 1 January 2020 and 31 December 2021 classified in depreciation group 1 over a 12-month period, respectively 24-month period concerning property classified in group 2 (60% of the cost for the first 12 months and 40% for the immediately subsequent 12 months). All these changes were proposed by the Committee on the Budget of the Chamber of Deputies and were not a part of the Government draft.[25] The possibility of extraordinary depreciation was later prolonged till the end of 2023, arguing not only with the pandemic but also with the Russian aggression against Ukraine. All amendments in asset depreciation only represent a different distribution of depreciation over time, and thus no impact on public budgets was foreseen in the long term. In the short term, a negative impact on income tax collection of approximately CZK 6–10 billion per year is expected. However, in the following years, this negative impact will be offset by an expected decrease in taxpayers' costs, i.e., a positive impact on income tax collection.[26]

From 1 January 2022, new tax relief for the stopped recovery can be applied. The amount of a relief corresponds to the amount of compensation to be awarded to the beneficiary by the executor in the event of the termination of recovery, the subject of which was a claim not exceeding the amount of CZK 1,500 without accessories and which has been ongoing for at least three years before 1 January 2022, on the grounds that in those three years, the claim has not been recovered even in part.[27] As the institute of stopping futile recoveries up to CZK 1,500 was an initiative of the Chamber of Deputies, the explanatory memorandum does not include any calculation of the fiscal effects of the new tax relief.

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[22] Act No. 128/2022 Sb., on measures in the field of taxation in connection with the armed conflict on the territory of Ukraine caused by the invasion of the troops of the Russian Federation.

[23] Government of the Czech Republic, *Výsledky jednání vlády 11. ledna 2023*, 11.1.2023, https://www.vlada.cz/cz/media-centrum/aktualne/vysledky-jednani-vlady-11--ledna-2023-202214 (access: 20.3.2023).

[24] Chamber of Deputies, *Explanatory Memorandum to Act no. 39/2021 Sb., Amending the Income Tax Act*, Prague 2020.

[25] Chamber of Deputies, *Parliamentary Print 910: Government Bill Amending Certain Tax Laws – EU*, 24.6.2020, https://www.psp.cz/sqw/historie.sqw?o=8&t=910 (access: 20.3.2023).

[26] Chamber of Deputies, *Explanatory Memorandum to Act no. 366/2022 Sb., Amending the Value Added Tax Act, the Income Tax Act, and other Acts*, Prague 2022.

[27] Act No. 286/2021 Sb., amending Act No. 592/1992 Sb., on public health insurance premiums.

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Also, from 1 January 2021, taxpayers' obsolete and rarely used option to negotiate personal income tax with the tax administrator was replaced by the institute of the lump sum (personal income) tax. The aim was to simplify the tax administration system, strengthen legal certainty and reduce the administrative burden on the part of the tax administrator and the tax subject. The lump sum tax is intended for natural persons – entrepreneurs with income up to CZK 1 million. They can relieve themselves of the obligation to declare income tax, social security and health contributions by paying one monthly payment to the tax administrator consisting of the minimums for these contributions and a fixed amount of income tax. There are only two obligations for the taxpayers using the lump sum tax: 1) to notify entry into the lump sum tax scheme no later than on 10 January; 2) to pay a lump sum advance payment every month.[28] By paying lump sum advance payments, tax and contributions obligations are met without the need to claim tax or contributions and file tax returns and contributions statements. The Ministry of Finance assumed a negative impact of the lump sum tax on public budgets of CZK 196 million on the income tax plus an additional CZK 52 million on VAT.[29]

Following the increase of the VAT taxpayer limit to CZK 2 million from 1 January 2023, the limit for entry into the lump sum tax regime is also increased to CZK 2 million. However, since after the increase in the limit, a lump sum tax can be imposed on personal income taxpayers with a very wide range of incomes, the lump sum tax and the social security and health contributions will no longer be imposed on everyone at the same rate, but three bands of the lump sum tax regime are being introduced, depending on the amount and nature of the taxpayer's income. Personal income tax revenue is expected to fall by another CZK 400 million.[30]

Besides abolishing the super gross wage, the most discussed tax amendment adopted in the last three years was the introduction of the temporary windfall tax for 2023, 2024, and 2025 tax periods. It has almost become a tradition that such a crucial change was not a part of the government draft but an initiative of the member of the Parliament; this time, it was the Minister of Finance. On the other hand, this amendment proposal includes the justification, including the economic impact of the proposal. The essence and goal of the windfall tax are to drain resources from entities that generate high additional profits due to the current market situation and then allocate its revenue to mitigate the impact of the surge in energy product prices. Only certain corporate taxpayers who meet specific criteria, which

[28] In 2021, CZK 5,469 (health contribution CZK 2,393, social security contribution CZK 2,976, personal income tax CZK 100); in 2022, CZK 5,994 (health contribution CZK 2,627, social security contribution CZK 3,267, personal income tax CZK 100).

[29] Chamber of Deputies, *Explanatory Memorandum to Act no. 540/2020 Sb., Amending the Income Tax Act, and certain other acts*, Prague 2020.

[30] Chamber of Deputies, *Explanatory Memorandum to Act no. 366/2022…*

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were designed to ensure that the proposed adjustment would affect taxpayers with significant activity in the industries in which these excessive or windfall profits are generated, are subject to this tax. In the present case, these are the consequences of a rapid rise in interest rates (six largest banks) or energy prices (energy sector) caused by an extraordinary circumstance (force majeure, a decision by national or supranational authorities, war, or similar conflict). The concept of windfall profits taxation is primarily based on the search for a certain "ordinary profit", which is calculated from the tax bases of previous years. This amount is then indexed by 20%, and the windfall profits tax is levied on the taxable profits over this indexed amount. The tax rate is 60% and is applied in addition to the standard corporate income tax rate. The windfall tax is effective from 1 January 2023, but the advance payments are set (for the 2023 tax period calculated from the fictitious windfall tax on profits for the 2022 tax period). The estimated impact of windfall tax is CZK 84.8 billion in 2023, CZK 38.6 billion in 2024, and CZK 25.4 billion in 2025.[31]

2. Property taxes

A very minor amendment in the area of property taxes is connected to the recurrent property tax: the possibility of municipalities to exceptionally exempt immovable property is now available not only for properties affected by a natural disaster (e.g., flood, windstorm, or extreme drought) but also by other extraordinary events, in particular the outbreak of a pandemic, restrictions resulting from a state of emergency, state of national emergency, state of war, or industrial accidents. There is no expected impact of this amendment on budgetary revenues.[32]

On the other hand, a very important from both legal and economic points of view was abolishing the property transfer tax on 26 September 2020. The government proposed the abolition of the tax on acquisition of immovable property already in the spring of 2020. The primary argument was to simplify and clarify the tax system. The pandemic caused by the spread of the SARS-CoV-2 virus is mentioned only subsequently, but only in very general terms. Among other reasons for abolition, the government cites a reduction in the incentive to set up special-purpose business corporations owning immovable property and for special-purpose transfers of shares in them,[33] an increase in investment in immovable property due

[31] Chamber of Deputies, *Parliamentary Print 254: Amendment to the Value Added Tax Act – EU*, 22.6.2022, https://www.psp.cz/sqw/historie.sqw?o=9&T=254 (access: 22.3.2023).

[32] Chamber of Deputies, *Explanatory Memorandum to Act no. 299/2020 Coll., Amending the Tax Acts and the Compensation Bonus Act*, Prague 2020.

[33] The objects of taxation have never included transfers of companies, including immovable property.

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to a reduction in acquisition costs, and a reduction in the administrative burden for taxpayers and the state.[34]

The draft provided for the retroactive effects of the repeal by setting the effective date as 31 March 2020: if the deadline for filing a tax return is after 31 March 2020, the tax liability incurred before the effective date of the repeal act will expire on the effective date of the act. Given the rule that the tax return must be filed by the end of the third month following the month in which the entry was made in the Cadaster, all tax obligations where the entry was made in December 2019 or later will thus be extinguished. Such a procedure may be referred to as superretroactivity.[35] The anticipated shortfall in state budget revenues from the abolished tax in the amount of approximately CZK 14 billion has come true.[36]

Concerning motor vehicle taxation, two road tax reductions were adopted. The first one from 2020 meant a reduction (on average by 25%) in tax rates for all categories of vehicles with a maximum permissible weight exceeding 3.5 tons, with a retroactive effect from 1 January 2020. The total loss of revenue for the State Fund for Transport Infrastructure, which is the beneficiary of the tax, was CZK 1 billion.[37] The second road tax reduction from 2022, again with a retroactive effect from 1 January 2022, was even more significant: the objects of taxation are no longer all vehicles with a weight lower than 3.5 tons, i.e., all personal cars. With respect to the Eurovignette Directive,[38] other vehicles are still the objects of taxation. However, the effective road tax (non-zero tax rate) is levied on a vehicle of a certain number of axles only from a certain specified tonnage of its maximum permissible weight (e.g., for single vehicles with two axles up to 12 tons, for vehicles with three axles up to 16 tons, etc.). The loss of revenue for the State Fund for Transport Infrastructure will amount to about an additional CZK 4.2 billion.[39]

3. Indirect taxes

With the arguments that the development of small enterprises with limited economic activity must be encouraged during the crises, the annual turnover limit for VAT liability was increased from CZK 1,000,000 to CZK 2,000,000 in 2022. The proposed change in the annual turnover limit is expected to increase the number

[34] Chamber of Deputies, *Explanatory Memorandum to Act no. 386/2020 Sb., Abolishment of the Act on the Tax on the Acquisition of Immovable Property*, Prague 2020.

[35] For more details, see M. Radvan, T. Svobodová, *op. cit*.

[36] Chamber of Deputies, *Explanatory Memorandum to Act no. 386/2020*...

[37] Chamber of Deputies, *Explanatory Memorandum to Act no. 299/2020*...

[38] Directive 1999/62/EC of the European Parliament and of the Council of 17 June 1999 on the charging of heavy goods vehicles for the use of certain infrastructures (OJ L 187/42, 20.7.1999).

[39] Chamber of Deputies, *Explanatory Memorandum to Act no. 142/2022 Sb., Amending the Income Tax Act, the Road Tax Act and the Air Protection Act*, Prague 2022.

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of persons exempted from VAT applications by approximately 11% (from 910,000 to 1,015,000 tax subjects). According to Article 287 (7) of the VAT Directive,[40] the Czech Republic may grant exemptions only to taxable persons whose annual turnover is no more than the equivalent in the national currency of EUR 35,000. The new limit of CZK 2,000,000 is higher, and the European legislation allowing Member States to increase the limit up to EUR 85,000 will apply from 1 January 2025 at the earliest. That is why the Czech Republic successfully requested at the end of 2021 to increase the current exemption limit to EUR 85,000 for a limited period until 31 December 2024.[41] The maximum expected shortfall in VAT revenue should amount to CZK 10 billion at the level of public budgets.[42]

In response to the rise in fuel prices caused by the Russian invasion, excise duty on diesel and unleaded petrol was temporarily reduced by CZK 1.50 per liter, effective from 1 June 2022 until 30 September 2022. A CZK 4.2 billion reduction in public budget revenue from excise duty was expected.[43]

4. Tax administration

The most crucial change in the procedural tax law during the investigated period connected with the pandemic and economic crises was the suspension of the obligation to record sales and, later, a complete termination of the electronic revenue registry. Although it was primarily intended to use the suspension as a short-term relief related to the state of emergency in the Czech Republic,[44] the obligation to register sales was later suspended until 31 December 2022,[45] and finally fully terminated with the effects of 1 January 2023.[46] Interestingly, the Ministry of Finance expects a decrease in public funds revenues up to CZK 4.2 billion (PIT 0.4 billion, CIT 0.9 billion, VAT 2.3 billion, contributions 0.6 billion) on the one hand. Still, on the other hand, it states that it is not an actual reduction but an estimate of the increase in collections that could occur in 2023 if the obligation to record sales

[40] Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ L 347/1, 11.12.2006).

[41] Council Implementing Decision (EU) 2022/865 of 24 May 2022 authorising the Czech Republic to introduce a special measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax (OJ L 151/66, 2.6.2022).

[42] Chamber of Deputies, *Explanatory Memorandum to Act no. 366/2022…*

[43] Chamber of Deputies, *Explanatory Memorandum to Act no. 131/2022 Sb., Amending the Excise Duty Act*, Prague 2022.

[44] Act No. 137/2020 Sb., on certain adjustments in the field of revenue registration in connection with the declaration of a State of emergency.

[45] Act No. 449/2020 Sb., amending Act no. 137/2020 Sb. on certain adjustments in the field of revenue registration in connection with the declaration of a State of emergency (as amended).

[46] Chamber of Deputies, *Explanatory Memorandum to Act no. 458/2022 Sb., Abolition of the Revenue Registry Act*, Prague 2022.

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is reinstated. The Ministry also argues that this hypothetical lower collection will decrease over time, mainly due to the growth in the use of non-cash payments and the gradual marginalization of cash transactions.

In the area of procedural tax law, in the time of the crises, an institute that was used rather sporadically before, namely the collective waiver of tax or tax accessories pursuant to Section 260 of the Tax Code, is significantly dominant. Through this instrument, the Minister of Finance has repeatedly waived the payment of the relevant taxes, thereby, in some cases, *de facto* postponing the deadline for filing tax returns or relieving taxpayers from paying administrative fees in connection with various requests to the tax authorities. It is possible to mention the VAT waiver of filtering masks, respirators, and filters to improve the availability of coronavirus protective equipment, testing, and vaccination or the VAT waiver of diagnostic medical devices for COVID-19 disease testing and vaccines. Some tax advance payments (e.g., 2021 road tax), administrative sanctions (e.g., fines for failure to submit a VAT control report, interest on late VAT payments), and administrative charges connected with the tax proceedings were waived. Some tax returns could have been filed, and taxes could have been paid later (2021 immovable property tax, 2020 income taxes, 2020 road tax). Also, the income tax was waived on the earnings of students and others who performed work duties in hospitals.[47]

DISCUSSION

The tax law is usually the first branch of law to be amended in connection with adverse or non-standard economic development.[48] Even if more regulations were officially connected with the crises (e.g., compensation bonus), the tax law amendments seem to play a crucial role. The discussion aims to explain and, to a certain limit, also predict the relationships between the new legal norms and the legal behavior of tax subjects.

For the purpose of this article, the "laissez-faire" principle is not perceived in its original sense that tax is a penalty for production, and economic income should not be taxed. There is no doubt that the modern economy cannot function without taxes. However, two of the leading principles for tax law drafting are principles

[47] For details, see, e.g., M. Radvan, T. Svobodová, *op. cit.*; M. Radvan, *Are Changes…* See also Ministry of Finance, *Coronavirus (COVID-19)*, https://www.mfcr.cz/cs/aktualne/koronavirus-covid-19 (access: 27.3.2023).

[48] L. Etel, *System podatkowy (zarys wykładu)*, Siedlce 2002, p. 47; B. Brzeziński, *Zasady tworzenia prawa finansowego (próba sformułowania)*, "Państwo i Prawo" 1986, no. 5, pp. 66–76; V. Babčák, *Dane a daňové právo na Slovensku*, Bratislava 2008; W. Nykiel, M. Sęk, *Standards, Trends and Challenges of National Tax Legislation*, [in:] *Tax Legislation: Standards, Trends and Challenges*, eds. W. Nykiel, M. Sęk, Warsaw 2015, pp. 191–206.

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of longevity and predictability. Those principles should also be applied in times of crises so that companies and entrepreneurs can predict the taxation of their incomes and adjust their economic behavior accordingly. Moreover, it is always challenging to roll back the taxation system once the crisis is over, mainly from political reasons and perspectives. That is why the "laissez-faire" principle for the needs of this text is to be understood as refraining from such interventions in tax law by the legislator that could affect taxation and tax collection after the end of the crisis. What is then the evaluation of the amendments as mentioned above in the Czech tax law from the point of view of this principle?

Considering the decrease in the public budget's revenues, the most crucial amendment was the abolishment of the super gross wage in combination with the increase of the basic taxpayer relief. All economists, taxpayers, and politicians realized that the concept of a super gross wage was unfortunate, and abolishing the super gross wage as a sub-base of the personal income tax on employment could be considered a good step. However, it could and should have been made at any earlier time, regardless of the pandemic and the economic crises. In times of crises, however, abolishing the super gross wage means a massive shortfall in public revenue. It is impossible to agree that abolishing the super gross wage was a recipe for kick-starting the economy, increasing household consumption, and supporting those most affected by the coronavirus crisis. Two studies have shown that, although the money will flow into Czech households, it will only be partly reflected in an increase in consumption because the tax savings will not be passed on to consumption among middle-income and especially high-income households but will mainly lead to an increase in savings.[49]

It is clear that the abolition of the super gross wage alone, without affecting the tax rate, was unfortunate from the point of view of public funds, not least when an increase in the basic taxpayer's relief has been approved at the same time. It was possible to either wait for the crisis to go away or to abolish the super gross wage at a given time and reflect this adequately in tax rates. A study by the University of Economics in Prague presented such an alternative approach: if the super gross wage was abolished and the tax rate was increased to 19%, with a simultaneous increase in the basic taxpayer rebate to CZK 30,000 per year, this reform would mean a CZK 24 billion reduction in public budget revenues, but household consumption would rise by CZK 27 billion.[50]

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[49] J. Fischer, P. Mazouch, S. Finardi, *Dopad změny sazby daně z příjmů fyzických osob na spotřebu domácností*, 1.11.2020, https://www.vse.cz/wp-content/uploads/VSE_studie_dopad-zmeny-sazby-DPFO-na-spotrebu-domacnos-ti.pdf?fbclid=IwAR0ksw4PfJ4XhkHs8KTdHK72fTHnfLdf9YeZNYjkgbE6MIbOdEEHTF0zlNo (access: 29.3.2023); K. Kalíšková, D. Münich, D. Prokop, M. Šoltés. *Vyhodnocení dopadů návrhů na zrušení superhrubé mzdy*, 25.11.2020, https://idea.cerge-ei.cz/…pdf (access: 29.3.2023).

[50] J. Fischer, P. Mazouch, S. Finardi, *op. cit*.

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It has also turned out that the promises of politicians who claim that a 15% low tax rate is only temporary, the new system without the super gross wage is intended to be a long-term concept, and each government will just adjust the rates to suit its own needs, were empty and false. Unfortunately, the tax rate is the most visible to the public. Any increase is sensitively perceived, regardless of changes to other design elements and a possible overall reduction in the tax burden. Therefore, it is unlikely to expect tax rates and tax increases from future governments.[51] The increase of the basic tax relief, combined with the abolishment of the super gross wage, even more decreased the tax revenues. However, the regular-annual increase in the basic tax relief by the inflation coefficient seems to be a good solution for future regulations.

The loss carryback seems to be a good tool for companies whose incomes were affected by economic crises: there is no doubt that the loss will be used as an item deductible from the tax base in some tax period. From the long-term perspective of the public budget, whether the loss will be deducted in the future or for the previous tax periods is not decisive. From the fiscal point of view, such a tool is fiscally neutral. However, for business entities, the loss carryback is an effective tool to ensure adequate and necessary cash flow during a crisis or any other economic downturn where any increase in available resources can be seen as desirable. It may be only questioning whether the loss carryback system does not, from the point of view of public finances, unjustifiably support those entities that will no longer be able to generate profits in future periods and, therefore, will not contribute to the economy in a desirable way.[52]

The extended possibility of deducting a charitable donation from the income tax base is unnecessary for two reasons: 1) even the government expects zero impact on public funds (i.e., no use of this instrument in practice); 2) it is inappropriate to adopt time-limited changes in tax legislation and prolong them.

With regard to the new regulation of asset depreciation, generally, all changes are fiscally neutral from the long-term perspective and helpful for the cash flow of business entities. Generally, the idea of not depreciating intangible property is good. However, the institute of extraordinary depreciation is not structural and undermines the planning principle. Also, the increase of the input price decisive for depreciation is welcomed, especially if it was kept the same for decades. However, the regular-annual input price increase by the inflation coefficient might be a good solution *de lege ferenda*.

The introduction of tax relief for the stopped recovery is a typical political tool to influence voters. It is not connected in any way with the crises: such an institute could have been adopted at any time.

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[51] M. Radvan, T. Svobodová, *op. cit*.

[52] *Ibidem*.

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The same statement applies to the lump sum (personal income) tax. The main reason was the simplification of tax administration in reducing the administrative burden for both tax administrators and the tax subjects. However, the increase in the limit for entry into the lump sum tax regime and the introduction of three bands of the lump sum tax regime depending on the amount and nature of the taxpayer's income made the institute more complicated, and the benefit of simplification was partially lost. Moreover, the lump sum tax is only convenient for some entrepreneurs. Mainly those running a handicraft industry or other trades with a possibility of high lump sum expenses[53] in combination with the possibility of deducting tax allowance for children prefer to pay their taxes in the traditional way as their tax can be even negative.

The good thing about the lump sum tax is only one payment combining the income tax, social security, and health contributions to the tax administrator. The idea of a single collection point is not new. It occurred for the first time in 2006, and it was analyzed more preciously in the project of the Ministry of Finance starting in 2010. However, a single collection point never really started working.[54]

The temporary windfall tax seems to be the most problematic tax tool adopted in the period of economic crises. In both the energy and bank sectors, it creates unjustified differences in taxation based on income: smaller companies are not liable to this tax. Such a difference should be investigated not only by the Office for the Protection of Competition but also by the Constitutional Court. It is very probable that huge holdings separate the parts of the parent holding company liable to windfall tax and transfer their headquarters abroad. Also, the expected revenues are very probably highly overvalued, e.g., many banks increased the interest paid to their customers, reported higher costs, and prepared other tax optimizations.[55] From the constitutional law perspective, seeing how the judges deal with retroactivity will also be interesting.

A new possibility of municipalities to exceptionally exempt immovable property affected by extraordinary events from the recurrent property tax is not used at all. T. Zelenská and J. Bellová state that none of the 200 randomly selected municipalities of the Olomouc region used this possibility neither in 2021 nor retrospectively for 2020.[56] The reason is primarily meager property tax revenue in

[53] For handicraft industry – 80%, for the other trade – 60%.

[54] Ministry of Finance, *Single Collection Point*, 9.6.2010, https://www.mfcr.cz/cs/archiv/jedno-inkasni-misto (access: 30.3.2023).

[55] M. Bidrmanová, *Šéf spořitelny: Výnos z válečné daně nemusí být tak tučný*, 14.2.2023, https://www.seznamzpravy.cz/clanek/ekonomika-byznys-rozhovory-sef-cs-vynos-z-valecne-dane-nemusi-byt-tak-tucny-jak-si-stanjura-predstavuje-225560 (access: 29.3.2023).

[56] T. Zelenská, J. Bellová, *op. cit.*, p. 167.

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the Czech Republic compared to other countries worldwide in the close connection of additional financial sources for municipalities during the crisis period.[57]

In general, one can agree with abolishing the property transfer tax. The fact is that the property market has not stagnated even during the COVID-19 pandemic. The growth in investment in real estate is evident, but this has resulted in an increase in real estate prices. To reduce the incentive for establishing special purpose corporations owning real estate and for special purpose transfers of shares in them, it was certainly not necessary to abolish the tax; it was sufficient to modify the tax's structural components and define the object of taxation differently. A simple abolition of the tax was possible at any time before the crisis.[58]

Moreover, the mere abolition of the property transfer tax without other related changes in the tax rules is a missed opportunity. There was a good chance to abolish the tax-free part of the personal income tax base in the form of interest on housing loans, thereby removing the unsystematic correction component of this income tax. In the short term, the combination of these changes would bring buyers on the property market the necessary cash flow needed in times of crisis, while in the long term, there would be no reduction in public fund revenues. Another option was to increase the recurrent property tax instead of the transfer tax. This change would also make up for the shortfall in revenue in municipal budgets and would not require a change in the parts of shared taxes in individual public budgets.[59]

The reduction of the road tax rate cannot be agreed upon. During the COVID-19 pandemic, freight road transport was one of the least affected. The argument about lower rates in neighboring countries needs to be revised too. The highest fixed tax rates have never been increased since the law came into force in 1993, not even for inflation. Given the relatively low tax rates, it cannot be argued that transport operators incur increased transport costs due to taxation, which, if not compensated for, are likely to be reflected in higher prices for services and goods. Compared to other countries, non-business personal cars were never liable to tax. Also, there was never any registration tax on cars in the Czech Republic. Instead, it would be appropriate to consider increasing the rates and amending the Road Tax Act altogether.[60]

The increased annual turnover limit for VAT liability is, without any doubt, a good step, especially if it was not increased for several years. However, the argument that it is connected with encouraging small enterprises with limited eco-

[57] For example, see, W.J. McCluskey, R. Franzsen, F. Plimmer, *Introduction and Observations*, [in:] *Real Property Taxes and Property Markets in CEE Countries and Central Asia*, eds. M. Radvan, R. Franzsen, W.J. McCluskey, F. Plimmer, Maribor 2021, pp. 47–78.

[58] M. Radvan, T. Svobodová, *op. cit*.

[59] *Ibidem*.

[60] *Ibidem*.

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nomic activity during the crises is false: it was already planned in the Government Programme Statement.

On the other hand, a temporary reduction of excise duty on diesel and unleaded petrol was only a political experiment with no real effects. Even more visible was the situation in Poland, where the government decreased fuel VAT from 23% to 8% in the framework of the Anti-Inflation Shield.[61] According to many Polish entrepreneurs, cargo carriers did not buy fuel in Poland because of VAT refunds. Compared to the neighboring countries, fuel (without VAT and excise tax) was more expensive in Poland at the end of the transitional period. The final fuel price remained almost unchanged when the original VAT rate was reintroduced. Much more successful was the Polish zero VAT rate on food.[62]

Terminating the electronic revenue registry was one of the main aims of the new Czech government. In my opinion, the electronic revenue registry was one of the best instruments introduced in the Czech tax law in the last decade. Not because of the revenues but because of the education of business subjects and customers that issuing a receipt is a standard behavior. Moreover, the registry significantly reduced a grey economy. The data from the Czech Statistical Office show that, e.g., in the first quarter of 2017, sales in the hospitality industry increased by 26% in current prices and by almost 24% in the second quarter of the year. In the accommodation, catering, and hospitality industry, average wages increased by 13.7% year-on-year in the first half of 2017, which was the highest increase of any sector across the Czech economy. The number of employees in the hospitality sector rose to 89,000, the highest in the industry in recent years. According to data from the Ministry of Finance, the number of taxable entities in the accommodation and hospitality sector increased by 959 as of November 2017, with 1,506 entities closing but a more significant number of new registrations.[63]

Terminating the electronic revenue registry also negatively impacts practice: many businesses have stopped accepting payment cards and issuing proper tax receipts. The other paradox is that the European Commission also calls on its Member States to comply with duties using online tools. In 2022, it came up with the concept of VAT in the digital age. In the future, entrepreneurs must continue communicating

[61] IEA, *Anti-Inflation Shield: Fuel VAT Reduction*, 6.12.2022, https://www.iea.org/policies/16724-anti-inflation-shield-fuel-vat-reduction (access: 31.3.2023).

[62] Reuters, *Poland to Cut VAT on Food to Zero from February – Finance Minister*, 22.12.2021, https://www.reuters.com/markets/europe/poland-cut-vat-food-zero-february-finance-minister-2021-12-22 (access: 31.3.2023).

[63] M. Miler, *EET ztížila restauracím a hospodám podvody. Majitelé přiznávají více tržeb, náklady přenesli na zákazníky vyššími cenami*, 2.12.2017, https://byznys.ihned.cz/c1-65975740-eet-ztizila-restauracim-a-hospodam-podvody-majitele-priznavaji-vice-trzeb-naklady-prenesli-na-zakazniky-vyssimi-cenami (access: 31.3.2023). See also L. Pisková, P. Semerád, *op. cit*.

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with their tax administrators online.[64] The electronic revenue registry could have been a perfect tool to simplify these online information duties.

P. Semerád, V. Rogalewicz, and M. Barták also prove that an electronic revenue registry is an effective tool that not only enables real-time control and monitoring of businesses, which generates the correct amount of tax revenue but also facilitates the public administration to redistribute shared taxes more fairly among municipalities and regions.[65]

Finally, the collective waiver of tax or tax accessories occurred as the best tool in times of crises. With these instruments, it was possible to one-time help business people and companies with their cash flow through different types of tax waivers, tax postponements, etc. And it must be highlighted that these instruments were not adopted in crises but existed long before that.

CONCLUSIONS

As evident from the analyses above, most of the amendments adopted in the last three years, more or less connected with the pandemic and economic crises, have a negative impact on public budgets. The abolishment of the super gross wage, in combination with the increase of the basic taxpayer relief, meant a shortfall of CZK 120 billion. The additional decrease in tax revenues was caused by the abolishment of the property transfer tax (CZK 14 billion), the road tax reduction (CZK 4.2 billion), the increased annual turnover limit for VAT (CZK 10 billion), the reduced excise duty on diesel and unleaded petrol (CZK 4.2 billion), and the termination of the electronic revenue registry (CZK 4.2 billion). Altogether, the expected gap in the public budget's revenue is estimated at more than CZK 150 billion, which is the most important weakness of the investigated amendments. As the expected revenues from the windfall tax are hardly reachable, the government should consider new tax sources.

The other negative aspect of the studied amendments is the conclusion that most of them were adopted with the false argument of crises (abolishment of the super gross wage, tax relief for the stopped recovery, lump sum tax, charitable donations, property transfer tax abolishment, road tax reduction, electronic revenue registry abolishment, increased VAT limit). In fact, almost all amendments were adopted for political reasons only. That is why it is probably impossible to expect that the abolished taxes or instruments (electronic revenue registry) could be renewed.

There are two suitable categories of tax instruments that are helpful in times of crises. In the first group, there are tax tools serving generally those negatively

[64] P. Semerád, O. Babuněk, R. Brauner, L. Semerádová, *op. cit*.

[65] P. Semerád, V. Rogalewicz, M. Barták, *op. cit*.

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affected by the crises for a more extended period without any long-term effects on public budgets (budgetary neutral instruments). These tools only postpone the tax liability and enhance cash flow (loss carryback, changes in asset depreciation, tax postponements, etc.). The second group for individual companies and persons who are in specific troubles is created by one-time traditional institutes and instruments in tax law – the collective waiver of tax or tax accessories. However, the application of these tools in practice has a negative impact on public budgets.

The hypothesis of the article was confirmed: it would be better to leave tax systems untouched in times of economic and other crises. The "laissez-faire" principle – the refraining from such interventions in tax law by the legislator that could affect taxation and tax collection after the end of the crisis should be respected. Any future regulation should follow the principles of predictability and long-term sustainability. It should also aim to decrease the public debt or at least keep it at the same level. In the income taxation area, the super gross wage as the personal income tax base was nonsense. It was acceptable to abolish this institute (it would be even better to cancel that much sooner or, ideally, never adopt it). However, the tax rate should have been increased so that the tax revenue remains the same. In the future, increasing the tax itself by higher tax rates, limiting lump-sum expenses, etc. would be helpful. For the basic tax relief specifically and for all fixed tax rates, fixed correction components, and fixed amounts in tax law generally, it would be useful to adopt an inflation clause to ensure an annual increase of these amounts. It is also possible to limit the number of correction components. The windfall tax, with any revenue information, will definitely be investigated in future research.

In property taxation, the renewal of the property transfer tax seems to be unreal. However, there is still a good chance to increase a recurrent property tax as this tax is one of the lowest in the world. The electronic revenue registry should be renewed not only because of tax revenues but because of subsidiary benefits in the economy and society.

The protection of economic interests, including tax law regulation, is one of the possible concepts of *salus populi*. However, as stated above, almost all amendments in the tax regulation adopted in the context of crises were adopted for political reasons only: *salus populi* was not always the *suprema lex*. Using M. Škop's words, a bit modified for the purposes of this article on tax law, I can conclude that only regulation that is comprehensible, based on an understanding of all relevant facts, predicting future consequences, and sufficiently supportive of social and economic solidarity, can aim at the protection of the *salus populi*. Any new regulation must be clearly and sufficiently explained. Only then can legal rules be directed towards achieving *salus populi* and thus gain sufficient legitimacy.[66]

[66] M. Škop, *op. cit.*, p. 803.

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ABSTRAKT

W ciągu ostatnich trzech lat cały świat doświadczył szeregu kryzysów. Te nadzwyczajne okoliczności zmusiły wiele rządów do szerszej interwencji w gospodarkę, w tym do zmian prawa podatkowego. Wiele krajów, w tym Republika Czeska, obniżyło szereg podatków, a nawet zniosło niektóre z nich, traktując to jako formę wsparcia. Przyniosło to gwałtowny wzrost długu publicznego. Głównym celem artykułu, a także hipotezą do przyjęcia lub odrzucenia, jest odpowiedź na pytanie, czy nie byłoby lepiej pozostawić systemy podatkowe bez zmian w czasach kryzysów gospodarczych i innych. Aby spełnić cele naukowe, do artykułu użyto struktury IMRaD. W części badawczej wskazano

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nowelizacje ustaw podatkowych w ostatnich trzech latach, uzasadniane wpływem kryzysów gospodarczych wywołanych pandemią COVID-19 lub skutkami związanymi z rosyjską inwazją na Ukrainę. W dyskusji wyjaśniono związki pomiędzy nowymi normami prawnymi a zachowaniami podatników oraz wyjaśniono wpływ regulacji prawnych na podejmowane przez podatników czynności. Zmiany prawne wpływają również na wysokość dochodów publicznych. We wnioskach wskazano mocne i słabe strony istniejącej regulacji w badanym zakresie oraz zasugerowano zmiany *de lege ferenda*.

Słowa kluczowe: kryzysy gospodarcze; prawo podatkowe; dług publiczny; podatek

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