

Michał Mariański

University of Warmia and Mazury in Olsztyn

ORCID: 0000-0001-6212-914X

michal.marianski@uwm.edu.pl

Michal Radvan

Masaryk University in Brno, Czech Republic

ORCID: 0000-0002-9858-4555

michal.radvan@law.muni.cz

Tax amendments in times of crises in Poland and Czech Republic – selected legal aspects

Introduction

The global economic crisis is a factor that may very often initiate or accelerate some important legal actions in the field of tax law. The COVID-19 pandemic and the war in Ukraine, were the basis for a lot of legal amendments related not only to classical legal security but also to the financial and economic stability. The aim of the present article is to describe the response given by the Polish and Czech legislator in terms of tax law and to evaluate the effectiveness of a chosen legal action by these two countries. The choice of countries to the comparative analysis is related to the fact that the economic situation both in Poland and in Czech Republic was quite similar in the analysed period and to the fact that these two countries entered EU at the same time and are having a very similar GDP based on purchasing power parity¹.

The main purpose of this publication is not only to describe the specificity of the legal actions in the field of tax law but also to use of the functional approach of the comparative legal method, the historical-descriptive and the dogmatic method, in order to initiate a further discussion about the effectiveness of a chosen financial mechanism.

The pandemic and war in Ukraine were the biggest financial and legal challenges that appeared after the latest financial crisis from 2008. This fi-

¹ The list of the countries in the world by their gross domestic product (GDP) per capita may be based on nominal or purchasing power parity and is being published by International Monetary Fund on <https://www.imf.org/en/Publications/WEO/weo-database/2022/October/>.

nancial crisis caused that the previous economic and financial assumptions began to be questioned. It turned out that the economy is not an environment dominated by a self-regulatory mechanism and, consequently, does not return to balance automatically, but through international and coordinated intervention, often associated with a wide-ranging package of regulatory and rationing activities². These interventions were accelerated by the financial crisis, which resulted in the collapse of the high-risk mortgage lending market in the United States³. The pandemic and war in Ukraine seemed to lead the main assumptions and also underlined the importance of a coordinated action at international, European and national level⁴.

It would be interesting to verify in the present article if the measures taken in the field of tax law by two neighboring countries (Poland and Czech Republic) were in some case coordinated or at least having similar main assumptions or measures. Also it would be interesting to have a response to the question if these regulations could be both included in the concept of re-regulation of the financial sector as a response to the financial crisis⁵.

The analyse of presented regulations could also serve as a verification of the thesis that in some times it would be better to leave tax systems untouched in times of economic and other crises. The extraordinary circumstances related to COVID-19 pandemic and the war in Ukraine were for many governments the justification to intervene much more in the economy in order to mitigate the effects of these crises⁶. But this paper could be an element of the discussion about the effectiveness of post-crisis legal actions or its absence from the point of view of fiscal sustainability, understood as actions leading to build a stable and crisis resistant legal framework, especially in terms of fiscal law.

Selected tax amendments in Poland

In Poland the response for the financial crisis in the field of tax law was mostly related to the reform called Polish Order (pl. *Polski Ład*) that was introduced first in January 2022 (Polish order 1.0) and after that updated in July 2022 (Polish order 2.0). The Polish Order was a comprehensive socio-e-

² M. Mariański, *Problematyka regulacji rynku finansowego w ujęciu transgranicznym. Analiza na przykładzie prawa polskiego i prawa francuskiego*, Olsztyn 2020, pp. 25–26

³ T. Nieborak, *Globalny kryzys finansowy – istota, przyczyny, konsekwencje*, „Ruch Prawniczy, Ekonomiczny i Socjologiczny” 2010, No. 4, p. 97 and next.

⁴ M. Mariański, op. cit., p. 276

⁵ J. Węclawski, *Re-regulacja sektora finansowego jako reakcja na kryzys finansowy*, [in:] J. Harasin, J. Cichy (eds.), *Finanse w niestabilnym otoczeniu – dylematy i wyzwania. Rynki finansowe*, Katowice 2012, pp. 137–145.

⁶ M. Radvan, „*Laissez-Faire*” principle in tax law during the Crises, „*Studia Iuridica Lublinsia*” 2023, Vol. 32(2), p. 226, DOI: 10.17951/sil.2023.32.2.225-247.

conomic program prepared to overcome the effects of the pandemic. The tax part of the Polish Order was implemented by the Act of 29 October 2021⁷ and contained a number of various changes mostly related to the tax scale, referred to in Art. 27 section 1 of the personal income tax act⁸.

The most important changes introduced in January 2022 (called Polish order 1.0) was related to the introduction of several changes in the tax system by the intermediary of multiple system of tax reliefs and exemptions. First change was related to the introduction of increase of tax-free amount (up to 30,000 PLN) associated by the tax threshold from 85,528 PLN to 120,000 PLN. A lot of changes were done in health insurance premiums for entrepreneurs and the legislator introduced some complicated preferences for the middle class for employees and entrepreneurs taxed according to the tax scale. Another part of the changes was related to possibility of joint tax return for married couples from the year in which the relationship was formalized and introduction of New PIT-0 exemptions for: families 4+, working seniors, people returning to Poland.

As a result of the entry into force of the reform from 1 January 2022, polish taxpayers had to take into consideration a significant number of new institutions and modifications of current tax provisions in different fields. One of the numerous changes was related to changes in the rules for creating and operating of tax capital groups by introducing a regime for holding companies that is alternative to tax capital groups. These changes included among others the reduction of the minimum average share capital to 250 000 PLN and abolition of the minimum tax profitability threshold of a capital group at the level of 2% of the share of income in revenue⁹.

Due to limited number of sentences of present article the authors could not discuss all the changes introduced by the Act of 29 October 2021. But it is worth to underline that some changes needed from the taxpayers a special attention before the end of 2021 or in the first days of 2022, because their decisions and actions they made had the tax consequences resulting from the changed legal status¹⁰.

But among these changes, we should underline the tax exemptions from individual income tax for the parents of at least four children and for taxpayers over 60 or over 65 years old. One of the objectives of the adoption of the

⁷ Ustawa z dnia 29 października 2021 r. o zmianie ustawy o podatku dochodowym od osób fizycznych, ustawy o podatku dochodowym od osób prawnych oraz niektórych innych ustaw (LJ, items 2105, 2349, 2427 and 2469).

⁸ Ustawa z dnia 26 lipca 1991 r. o podatku dochodowym od osób fizycznych (LJ of 2021, item 1128, as amended).

⁹ S. Obuchowski, J. Sarnowski, *Kalendarium wdrożenia podatkowej części Polskiego Ładu (cz. 1)*, „Doradztwo Podatkowe – Biuletyn Instytutu Studiów Podatkowych” 2021, No. 11, p. 7, DOI: 10.5604/01.3001.0015.5728.

¹⁰ *Ibidem*, p. 9.

Polish order act 1.0 was to have a positive impact on the labor market by creating a system of tax tools that would stimulate the labor activity in Poland and thus facilitate the development of different activities of companies acting on Polish market. The first step of this idea was and introduction of the so-called PIT-0 for young people under 26 years of age. This idea of PIT-0 was extended to taxpayers who are over 60 years of age in the case of women and over 65 years of age in the case of men (so-called PIT-0 for seniors). This relief is intended to create an additional incentive to remain in the labor market for a group of professionally active seniors who do not decide to receive a pension but want to continue working. Also the PIT-0 rule was given for families 4+, concerning parents of at least four children. The specific goal of this change, similarly to the modification of the general principles of personal income tax, such as increasing the tax-free amount and the tax threshold for the 32% rate, is to increase the degree to which the Polish tax system implements the idea of social justice and pro-family policy¹¹.

Another part of these big end complicated reform was related to selected incentives aimed at popularizing cashless payments, in personal income tax, value added tax and general tax law. These are: the relief for POS terminals, the right to refund the goods and services tax within 15 days, the possibility of taxing financial services with the value added tax and the possibility of concluding an investment agreement. Most of the institutions enumerated in this part of the article related to changes in personal income tax and in the tax on goods and services have the goal to promote non-cash payments and encourage the use of this type of cash flow. The new legal regulations expand the scope of choice for taxpayers of VAT tax, because they give them another opportunity to personalize their individual situation, depending on their business profile and relationships with contractors, thanks to the fact that they can choose the taxation of financial services. The investment agreement is an institution of general tax law and as a result is available to all taxpayers. However investment agreement has some specific the conditions for its application because it applies primarily to projects of a significant size and high cost¹².

The very broad scope of the reform was also related to the fact that another three selected institutions related to personal income tax, corporate income tax and lump-sum income tax on certain incomes earned by natural persons were introduced. Namely the transitional lump sum tax on income, the robotization allowance and the CSR allowance, are linked by their voluntary nature.

¹¹ S. Obuchowski, J. Sarnowski, *Kalendarium wdrożenia podatkowej części Polskiego Ładu* (cz. 2), „Doradztwo Podatkowe – Biuletyn Instytutu Studiów Podatkowych” 2021, No. 12, pp. 97–98, DOI: 10.5604/01.3001.0015.6374.

¹² S. Obuchowski, J. Sarnowski, *Kalendarium wdrożenia podatkowej części Polskiego Ładu* (cz. 3), „Doradztwo Podatkowe – Biuletyn Instytutu Studiów Podatkowych” 2022, No. 1, p. 32, DOI: 10.5604/01.3001.0015.7108.

Two of them (the transitional lump sum tax on income and the relief on robotization) have transitional nature and can only be applied within a well-defined time frame. So the above mentioned tax institutions could potentially positively affect taxpayers but they are supposed to meet certain specified conditions. In practice, taxpayers considering taking advantage of the new tax reliefs for robotization and CSR should partially adapt the investment strategy of their enterprises and their potential activity in the field of patronage of sports, culture and science to them. The transitional lump sum tax on income, as an abolitionary and one-off institution, creates favorable conditions for taxpayers to customize their business. However, it requires a compliance with strictly defined time frames and a careful and well-prepared application for taxation with a transitional lump sum¹³.

It worth noting that a big amount of changes introduced on January 2022 was amended just several months later. Namely, on 1 July 2022, another part of tax reform called Polish Order 2.0 was introduced. The amendment affected mostly PIT settlements and tax preferences dedicated to parents and guardians. Entrepreneurs had to again be forced to adapt to the new rules for calculating income tax advances that were modified previously only half a year ago, and then detailed by the regulation of the Minister of Finance of 7 January 2022, and finally by the amendment to the Polish Order of 8 March 2022. The main change of Polish Order 2.0 was related to the decrease of the basic PIT rate from 17% to 12%. Lowered tax was to be paid by taxpayers who settle according to the tax scale and fall within the first tax threshold (income up to 120,000 PLN per year). The reduction applies to sole proprietors, employees, contractors and pensioners who meet the above criteria. At the same time a higher 9% health insurance contribution was maintained (previously before the reform it was 7.75%). Second main change was related to the fact that from 1 July 2022 the legislator has ended the so-called relief for the middle class, that came into force on January 2022. Importantly, payers of contributions taking into account the relief for the middle class in PIT advances for the period from January 2022 to June 2022 were not be obliged to make adjustments. The relief for the middle class was still available after July 1 (but only exceptionally – in the annual settlement), if its application turns out to be more favorable for the taxpayer than the rules in force after July 2022. It is also worth noting that on July 2022, the legislator abolished the double obligation to calculate advance payments for 2022 as comparison with the hypothetical tax calculated as in 2021. Moreover, the employer will not be liable for incorrect collection of PIT advances caused by incorrect information provided by the employee (applies to an incorrectly submitted declaration PIT-2).

¹³ J. Sarnowski, *Kalendarium wdrożenia podatkowej części Polskiego Ładu (cz. 4)*, „Doradztwo Podatkowe – Biuletyn Instytutu Studiów Podatkowych” 2022, No. 3, p. 35, DOI: 10.5604/01.3001.0015.8112.

As a result of these reform a lot of questions were raised that questioned the real effectiveness of the Polish Order tax amendments. In the Polish doctrine of tax law it was underlined that amending tax law as a branch of law whose norms deeply interfere with individual is a difficult process and requires a special caution. Due to the fact that this law is restrictive for taxpayers, its changes should be introduced from the perspective of the consequences they may bring. That is why the regulation of January 2022 (Polish Order 1.0) raised some questions about the possible violation of the principles of correct legislation. The new mechanism for collecting income tax advances was considered by the part of the doctrine as an example of a violation of the principle of individual trust in the state as the guarantee function of the principle of trust enables the protection of the rights of the taxpayer who is the weaker party in the tax legal relationship. In consequence in order to ensure the legal certainty in times of crisis the reform was commented by allegations raised regarding especially the regulation of 7 January 2022 regarding mainly the risk of exceeding the statutory delegation. Moreover, on July 2022, the rules regarding the double counting of personal income tax advances have been one again changed on the basis of the newly adopted act called Polish Order 2.0¹⁴.

Selected tax amendments in Czech Republic

There are many scientific articles dealing with Czech tax law in connection with crises. It is worth mentioning Michał Kozieł¹⁵, Marcin Tyniewicz and M. Kozieł¹⁶, Taťána Zelenská and Jana Bellová¹⁷, Michal Radvan and Tereza Svobodová¹⁸ or M. Radvan¹⁹. Specifically focused are texts by Pavel Semerád, M. Radvan, and Lucie Semerádová (VAT and other tax frauds in accommoda-

¹⁴ A. Jiménez, *Polski Ład – nowy mechanizm poboru zaliczek na podatek dochodowy jako przykład naruszenia zasady zaufania jednostki do państwa*, „Doradztwo Podatkowe – Biuletyn Instytutu Studiów Podatkowych” 2022, No. 11, p. 29, DOI: 10.5604/01.3001.0016.1221.

¹⁵ M. Kozieł, *Taxes in the Czech Republic at the time of COVID-19*, „Analizy i Studia CASP” 2021, Vol. 11(2), p. 23 and next.

¹⁶ M. Tyniewicz, M. Kozieł, *Current problems of financial law in Poland and in the Czech Republic including effects of the COVID-19 pandemic*, „Białystok Legal Studies” 2021, Vol. 26(4), pp. 53–71, DOI: 10.15290/bsp.2021.26.04.04.

¹⁷ 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.

¹⁸ 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.

¹⁹ M. Radvan, „*Laissez-Faire*”..., p. 225 and next.

tion services during the pandemic)²⁰, M. Radvan and Sandra Papavasilevská²¹ or Radim Boháč²² (the abolishment of property transfer tax).

Many of the findings available in this subchapter were published previously by M. Radvan²³. As evident from this article, many amendments adopted in recent years were not connected with crises at all; they were only based on political ideas, despite explanatory reports arguing with the crises. Most of these amendments meant a decrease in public tax revenues, moreover without any previous economic analyses.

From this perspective, the most crucial was the abolishment of the super gross wage in combination with the increase of the basic taxpayer relief at the end of 2020 with effect from 1 January 2021. The super gross wage was used as the partial tax base on income from employment, including not only the gross wage but also social security and health insurance premiums paid by the employer. Such a concept has been criticized since its introduction; however, it could have been canceled much earlier, regardless of the pandemic and the economic crises. In combination with the increase of the basic taxpayer relief, and without affecting the tax rate, it meant a massive shortfall in public revenue.

The introduction of the lump sum (personal income) tax of CZK 100 per month from 1 January 2021 was another cut in public tax revenues. As the main reason was the simplification of tax administration for both tax administrators and the tax subjects, it is generally a good tool combining the income tax, social security, and health contributions to one administrator in one payment. However, it is not necessarily connected with the crises.

The additional decrease in public revenues was caused by the abolishment of the property transfer tax in September 2020, which has even resulted in an increase in real estate prices. The abolition of the property transfer tax was a missed opportunity to abolish the tax-free part of the personal income tax base in the form of interest on housing loans or to increase the recurrent property tax.

Also, the reduction of the road tax caused a decrease in public revenues: from 1 January 2022, the objects of taxation are no longer all personal cars, and a non-zero tax rate is levied only on a vehicle of a certain number of axles

²⁰ 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.

²¹ 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.

²² R. Boháč, *Labutí píseň daně z nabytí nemovitých věcí*, „Acta Universitatis Carolinae – Iuridica” 2022, Vol. 68(4), pp. 7–14.

²³ M. Radvan, „*Laissez-Faire*”..., pp. 225–247.

and a certain specified tonnage. With several comparative arguments (freight road transport was one of the least affected during the COVID-19 pandemic, higher taxation in neighboring countries, not-increased tax rates since 1993, no tax on non-business personal cars, no registration tax on cars in the Czech Republic), it would be even appropriate to consider increasing the rates.

The electronic revenue registry was fully terminated with effect on 1 January 2023. In spite of the fact that terminating was one of the main aims of the new Czech government, the argumentation of the legislator was falsely connected with crises. Not only has the abolishment caused an additional decrease in public revenues, but it was also a brilliant tool for educating that it is expected to issue a bill and for reducing a grey economy. Similarly, the argument that an increased annual turnover limit for VAT liability (from CZK 1 million to CZK 2 million from 1 January 2023) is connected with encouraging small enterprises with limited economic activity during the crises is false: it was already planned in the Government Programme Statement.

So that not to be so critical, some new regulations or amendments to the existing ones were useful for taxpayers in times of crises to help them with their cash flow. E.g., the loss carryback – the possibility of amortizing tax losses back from the profits of the previous two years – that occurred in June 2020. Also, from the long-term perspective of the public budget, it is a fiscally neutral tool. The same findings can be applied to the new regulation 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, and extraordinary depreciation was adopted for property of the lowest value.

Generally, only tax postponements, 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.

It could be summed up that most of the amendments of tax instruments officially connected with the crises were adopted with the false argument of crises. In fact, almost all 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 when all crises are over. What is even worse, from the long-term perspective of public budgets, all changes in legal regulation caused a dramatic gap in the public budget's revenues. Although the Czech Government has promised not to increase the tax burden, it is impossible to insist on these statements.

At the end of 2022, the temporary windfall tax was introduced for the 2023, 2024, and 2025 tax periods. The aim is 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 are subject to this tax (the six largest banks due to the consequences of a rapid rise in interest rates and the energy sector due to increased energy prices caused by an extraordinary circumstance). However, the construction of the windfall tax creates unjustified differences in taxation, and it is expected that it will be investigated not only by the Office for the Protection of Competition but also by the Constitutional Court.

From January 2024, the Consolidation Package adopted in November 2023 becomes effective. It significantly increases many taxes. E.g., two existing reduced VAT rates (10% and 15%) will be unified into one tax rate of 12%. Some goods and services (e.g., hairdressing, draught beer, waste collection) are being moved to a basic 21% rate. The corporate income tax rate will be increased from 19% to 21%.

The employee sickness insurance will be reintroduced at a reduced rate of 0.6% of the gross wage. In the following three years, the minimum assessment (tax) base for social insurance premiums for self-employed persons will increase from 25% to 40% of the average wage. At the same time, self-employed persons will pay insurance premiums on at least 55% of the tax base instead of the current 50%. The personal income tax rate itself remains the same at 15% and 23%; however, the income bracket within which the 23% tax rate applies will start at three times the average wage instead of four times the average wage. Some personal income tax reliefs are to be abolished (relief for kindergarten, relief for students) or limited (relief for a spouse with limited income will be newly applicable only for those taking care of children younger than three years).

The recurrent property tax will be increased by 1.8 times. Also, tobacco taxes, taxes on spirits, and gambling taxes are subject to increase.

It can be stated and summed up that non-conceptual amendments in tax law regulation in the last three years (more or less) connected with the COVID-19 pandemic, energy crisis, and Russian aggression in Ukraine were very populist and significantly decreased public budget revenues. With the Consolidation Package, the Czech Government must react to negative trends and increasing deficits in public budgets. Undoubtedly, the amendments will seriously increase the tax burden on all taxpayers, both natural and legal persons. It also means the risk that the economic growth of the country will slow down or may stop completely.

Conclusion

The legal regulations adopted in Poland and in Czech Republic in response to the crisis are both an example of legislative solutions and an exemplification of the lack of a coherent concept of leading the country out of the crisis. However a deepen analysis on the effectiveness of both regulation showed that on the long term perspective the chosen way to respond to the crisis by tax law regulation was not a successful reform.

Both in Poland and in Czech republic we had some kind of regulatory inflation that in some cases is not a good solution in times of crisis. We should also underline the role of the principle of legal certainty as one of key factor for creating a stable and crisis resistant economy and tax law²⁴.

A stable and predictable legal environment, especially in the field of tax law regulations, is one of the basic factors considered in the investment process. In the authors' the active regulatory policy made both by Polish and Czech government may also bring an instability risk both for national and international taxpayers. Therefore the introduction of essential and not fully thought out changes with an additional very short *vacatio legis* especially in the field of tax law that are changing the basic legal framework may affect negatively the economy and may even worsen the crisis situation²⁵.

As a conclusion we must also pay attention for the future to the overall and long term economic analysis of the tax law amendments that are being introduced. Even if the goal of the change in tax law is to reduce the tax burden we have to take into consideration its overall effectiveness that a legal certainty is a significant part.

The extraordinary circumstances related to COVID-19 pandemic and the war in Ukraine were for many governments the justification to intervene much more in the economy but the effectiveness of this intervention remain at least debatable. That is why from the point of view of fiscal sustainability, in times of economic crises, the appropriate solution should be based and always refer to the principle of legal certainty and long term economic analysis of the consequences of a given amendment.

²⁴ M. Krzykowski, M. Mariański, *Failure to ensure legal certainty as a basis for damage claims. A legal and comparative analysis*, „Studia Prawno-Ekonomiczne” 2018, Vol. 109, p. 73, DOI: 10.26485/SPE/2018/109/5.

²⁵ M. Mariański, M. Krzykowski, J.J. Zięty, *Principle of reasonable and legitimate expectations in international law as a premise for investments in the energy sector*, „International Environmental Agreements: Politics, Law and Economics” 2021, p. 75 and next, DOI: 10.1007/s10784-020-09471-x.

References

- Boháč R., *Labutí píseň daně z nabytí nemovitých věcí*, „Acta Universitatis Carolinae – Iuridica” 2022, Vol. 68(4).
- Jiménez A., *Polski Ład – nowy mechanizm poboru zaliczek na podatek dochodowy jako przykład naruszenia zasady zaufania jednostki do państwa*, „Doradztwo Podatkowe – Biuletyn Instytutu Studiów Podatkowych” 2022, No. 11, DOI: 10.5604/01.3001.0016.1221.
- Kozieł M., *Taxes in the Czech Republic at the time of COVID-19*, „Analizy i Studia CASP” 2021, Vol. 11(2).
- Krzykowski M., Mariański M., *Failure to ensure legal certainty as a basis for damage claims. A legal and comparative analysis*, „Studia Prawno-Ekonomiczne” 2018, Vol. 109, DOI: 10.26485/SPE/2018/109/5.
- Krzykowski M., Mariański M., Zięty J.J., *Principle of reasonable and legitimate expectations in international law as a premise for investments in the energy sector*, „International Environmental Agreements: Politics, Law and Economics” 2021, DOI: 10.1007/s10784-020-09471-x.
- Mariański M., *Problematyka regulacji rynku finansowego w ujęciu transgranicznym. Analiza na przykładzie prawa polskiego i prawa francuskiego*, Wyd. UWM, Olsztyn 2020.
- Nieborak T., *Globalny kryzys finansowy – istota, przyczyny, konsekwencje*, „Ruch Prawniczy, Ekonomiczny i Socjologiczny” 2010, Vol. 4.
- Obuchowski S., Sarnowski J., *Kalendarium wdrożenia podatkowej części Polskiego Ładu (cz. 1)*, „Doradztwo Podatkowe – Biuletyn Instytutu Studiów Podatkowych” 2021, No. 11, DOI: 10.5604/01.3001.0015.5728.
- Obuchowski S., Sarnowski J., *Kalendarium wdrożenia podatkowej części Polskiego Ładu (cz. 2)*, „Doradztwo Podatkowe – Biuletyn Instytutu Studiów Podatkowych” 2021, No. 12, DOI: 10.5604/01.3001.0015.6374.
- Obuchowski S., Sarnowski J., *Kalendarium wdrożenia podatkowej części Polskiego Ładu (cz. 3)*, „Doradztwo Podatkowe – Biuletyn Instytutu Studiów Podatkowych” 2022, No. 1, DOI: 10.5604/01.3001.0015.7108.
- Pisková L., Semerád P., *Zhodnocení dopadů elektronické evidence tržeb na trh s ubytovacími službami v České*, „Trendy v podnikání” 2022, Vol. 12(1).
- Radvan M., *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).
- Radvan M., *„Laissez-Faire” principle in tax law during the crises*, „Studia Iuridica Lublinensia” 2023, Vol. 32(2), DOI: 10.17951/sil.2023.32.2.225-247.
- Radvan M., Papavasilevská S., *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).
- Radvan M., Svobodová T., *Reformy daňového práva v (ne)souvislosti s COVID-19*, „Studia Iuridica Cassoviensia” 2021, Vol. 9(2).
- Sarnowski J., *Kalendarium wdrożenia podatkowej części Polskiego Ładu (cz. 4)*, „Doradztwo Podatkowe – Biuletyn Instytutu Studiów Podatkowych” 2022, No. 3, DOI: 10.5604/01.3001.0015.8112.
- Semerád P., Radvan M., Semerádová L., *Tax fraud in accommodation services during the COVID-19 pandemic in the Czech Republic*, „Analizy i Studia CASP” 2021, Vol. 11(1).

Tyniewicki M., Koziel M., *Current problems of financial law in Poland and in the Czech Republic including effects of the COVID-19 pandemic*, „Białostockie Studia Prawnicze” 2021, Vol. 26(4), DOI: 10.15290/bsp.2021.26.04.04.

Węclawski J., *Re-regulacja sektora finansowego jako reakcja na kryzys finansowy*, [in:] J. Harasin, J. Cichy (eds.), *Finanse w niestabilnym otoczeniu – dylematy i wyzwania. Rynki finansowe*, Wyd. UE, Katowice 2012.

Zelenská T., Bellová J., *Tax changes in the Czech Republic in the COVID-19 pandemic*, „Review of European and Comparative Law” 2022, Vol. 50(3).

Summary

Tax amendments in times of crisis in Poland and the Czech Republic – selected legal aspects

Keywords: tax law, economic crises, Polish law, Czech law, comparative law.

This publication is a fragment of research within the framework of broadly understood comparative tax law. The aim of this publication is to show the response of both the Polish and Czech legislators to the economic crises caused by the COVID-19 pandemic and the war in Ukraine. The methodology used in the article is related to the comparative legal method, the historical-descriptive method and the dogmatic method. The methodology in the article is chosen to show if the described different legal solutions may constitute an interesting reference to other EU countries as an example of the possible response to the future economic crisis. The purpose of this publication is also to indicate whether the analyzed countries decided to increase or reduce the tax burden and what the effectiveness of the selected legislative actions. In the conclusions, the authors indicate, among others that the COVID-19 pandemic and the war in Ukraine were for many countries a justification for changes in tax law, but the effectiveness of these actions remains at least questionable. Therefore, from the point of view of fiscal stability, in times of economic crises, appropriate solutions should always refer to the principle of legal certainty and long-term economic analysis of the effectiveness of a given amendment. This publication is, therefore, an incentive to reflect on the state of new regulations and concepts of tax law implemented in response to the economic crisis and constitute an element of a broader discussion on the impact of tax regulations on the behaviour of taxpayers and the state budget.

Streszczenie

Zmiany podatkowe w czasach kryzysów w Polsce i Czechach – wybrane zagadnienia prawne

Słowa kluczowe: prawo podatkowe, kryzysy gospodarcze, prawo polskie, prawo czeskie, prawo porównawcze.

Niniejsza publikacja stanowi fragment badań prowadzonych w odniesieniu do szeroko rozumianego podatkowego prawa porównawczego. Celem niniejszego artykułu jest wskazanie reakcji tak polskiego, jak i czeskiego ustawodawcy na kryzysy gospodarcze wywołane pandemią COVID-19 oraz wojną w Ukrainie. Metody badawcze użyte w niniejszym opracowaniu to metoda porównawcza, metoda historyczno-opisowa i metoda dogmatyczną. Metodologia artykułu została wybrana w celu odpowiedzi na zagadnienie, czy opisane różne rozwiązania prawne mogą stanowić punkt odniesienia dla innych krajów UE – jako przykład możliwej reakcji na przyszły kryzys gospodarczy. Dodatkowym celem niniejszej publikacji jest również wskazanie, czy analizowane państwa zdecydowały się na podwyższanie, czy też obniżanie obciążeń podatkowych oraz jaka była efektywność podjętych wybranych działań ustawodawczych. W wnioskach autorzy wskazują m.in., że pandemia COVID-19 i wojna w Ukrainie były dla wielu państw uzasadnieniem dla zmian w prawie podatkowym, jednak skuteczność tych działań pozostaje co najmniej dyskusyjna. Dlatego z punktu widzenia stabilności fiskalnej, w czasach kryzysów gospodarczych, właściwe rozwiązania powinny zawsze odwoływać się do zasady pewności prawnej oraz długoterminowej analizy ekonomicznej skutków danej nowelizacji. Rozważania stanowią zatem asumpt do refleksji nad stanem nowych regulacji i koncepcji prawa podatkowego w prowadzonych w odpowiedzi na kryzys gospodarczy oraz szerszej dyskusji w zakresie wpływu regulacji podatkowych za zachowanie podatników i budżet państwa.

