

## **Resume**

### The Flat Tax

The purpose of my thesis is to introduce basic theoretical concept of the so called Flat Tax, as introduced by R.E. Hall and A.Rabushka.

My main hypothesis is that the concept of the Flat Tax is a very complex issue based on several fundamental principles and that its implementation to the current tax system requires broad range of changes.

The aim of my thesis is to introduce the tax systems of the countries in the world reputed to have adopted the flat tax system and confront these systems with the requirements of the theoretical concept. My assumption is that not in all countries the flat tax system was introduced in its fundamental form bringing all its features into effect.

The thesis is composed of two main chapters.

In the first chapter, I introduce the general principles of a “good tax system”. Then I continue with description of the Flat Tax concept and outlining the basic principles which the concept is based on.

In the second chapter, I describe the tax systems of 14 selected countries, which are reputed to have adopted the flat tax systems. After description of main features of each tax system – emphasizing the aspects crucial for the flat tax system – I point out the features being in accordance with the basic requirements of the concept. Then I attempt to assess whether the system can be considered a flat tax system or it is merely a common tax system – having adopted principles of the flat tax or not.

Conclusions are drawn the final chapter. The main aim of the thesis is to prove my initial hypothesis has been reached. Generally, the concept of the flat tax calls for fundamental tax reform consisting in serious fundamental changes in legal relations and statuses of the taxpayers. Although such changes would likely strenghten the principles of fairness and effectivity of most current tax systems, they have not been thoroughly adopted so far, at least in most of reviewed countries.