

Comparison of the development of income taxes in the Czech Republic and Slovakia after 1992

I have chosen the subject of my thesis, a comparison of a development of the income tax in the Czech Republic and in Slovakia after 1992, mainly for vocational reasons. As a tax adviser I have been confronted with a need to be familiar not only with the Czech tax law but also with the Slovak one as a result of an extension of the business of some of my clients to the territory of Slovakia.

Besides I consider a comparison of the laws of two countries that were parts of a common state before mere 20 years and had thus also a common legal order as useful also for the study of the Czech law. With regard to the language proximity of the both states it is easily possible to confront the Czech law regulations with the Slovak ones and to extend one's knowledge also during the study of these regulations.

The thesis consist of four parts. In the first part the development of the law taxes of the both states is described briefly from the partition of the federation until the present time.

The second part is the main section of the thesis. It contains a detailed comparison of selected individual enactments of the tax laws of the both states and an identification of important differences between the law regulations in both countries. In particular I have chosen the provisions that are substantially different in both countries or interesting for some reasons. I have referred also to the areas that are not regulated by the law system of the second state.

The third part contains a comparison of other legal regulations than income laws – it concerns regulations of social and health insurance, tax civil procedure law, and a brief confrontation of the administrative justice on the issue of taxes. However this part is more brief then the previous one and includes less detailed descriptions. Mainly those provisions are mentioned that are fundamentally different in both states.

Thereafter the fourth part contains several judgements of the Slovak courts. I have chosen such ones which demonstrate the Slovak rule of law or which bring interesting conclusions – a brief analysis of them has been made.