

# The Comparison of the Tax Systems in the Czech Republic and Greece (the Hellenic Republic)

## Abstract

This thesis is primarily trying to compare tax systems between Greece and the Czech Republic as two small and open economies with cca the same level of population that are members of the EU and the most significant international organizations at the same time. Just the membership in the EU very strongly influences the national form of taxes and their structure, too. Its secondary goal concerns the author's opinion of substantial legal enactment of taxes of both states.

First it defines, with certain terminology problems across three languages, the term of tax as an obligatory payment, in legal forms strictly stated as a tax, and explains its several theoretical aspects in term of demanded features and structural elements and then it specifies the term of tax system (framework) and focuses on it and a variety of effects on its formation. Probably the only non-legal part including the appendix 2 relates to an economic confrontation of the Czech and Greek tax system.

In the practical part it gradually describes a comparison of tax law sources, constitutional fundamentals of taxes, their fiscal assignment and a tax international dimension of both countries, too. A very short historical context is also mentioned here. The core of all the thesis consists in the chapter 4 where differences between individual taxes and their elements try to be found out, solely with a comparative method. The table 2 on the pages 40 and 41, eventually the table 7 on the page 80 show(s) a complete summary of the existing taxes in both countries including the relevant source of law of their legal enactment. But out-of-date information on Greek local taxes because of a lack of suitable or reliable sources means a big problem of this thesis.

Last parts deals with first a procedural aspect of taxes, but as briefly as possible, because it is not a matter of this thesis, and second tax torts in light of both administrative and criminal (penal) law. At the end in the conclusion some recommendations resulting from positives of one or the other tax system are drafted.

Due to an insufficiency of information on Greek taxes in the Czech literature, in pretentious way it is possible to consider this thesis, with regard to its unusual broader volume, to fill up the blank.

Key words: Greece (Hellenic Republic), Czech Republic, tax system, tax, duty, tax law, law, act, statute