

Real-Estate Tax in the Czech Republic

Michal Radvan

Masaryk University Brno
Veveří 70, 611 80 Brno

The article describes the system of taxation of real-estate in the Czech Republic. It deals with the structural elements of the real-estate taxes (land tax, buildings tax, flats and non-residential premises tax) as are set in Act no. 338/1992 Coll., Real-Estate Tax Act, as amended. The system used for taxation of real-estate in the Czech Republic is quite archaic and it needs revision. Even there are several groups asking to abandon the real-estate tax, I believe it is useful tax especially for municipalities as the beneficiaries of the tax income. That is why we must think about the revision: what will be the tax base, what will be the tax rate, who will administer the real-estate tax. The answers at these questions are presented in the following article.

Introduction

The most common property tax not only in the Czech Republic is the real-estate tax. Its profitability is not very good and there are a lot of discussions whether to abolish this tax or not. In fact, this tax can be very useful especially for municipalities as the beneficiaries of real-estate tax: a return from this tax is stable and there is hardly any tax evasion. We can expect that the citizens paying real-estate tax will try to use their property in the best way they can (lease, reconstruction, land cultivating, etc.) if they are obliged to pay this tax.

The real-estate tax is regulated by the **Real-Estate Tax Act** (Act no. 338/1992 Coll., as amended). There are two, respectively three parts of real-estate tax:¹

- land tax,
- buildings tax,
- flats and non-residential premises (space) tax.

This distinction is necessary because assessing of these taxes is individual (different taxpayers, different tax base and tax rate). But the total sum of these taxes creates one real-estate tax written down in one tax return.

The following text is divided into three parts with regard to particular real-estate taxes.

1. Land Tax

1.1. Object of Land Tax

Since the 18th century there has been the Real Estate Cadastre (land register) in the Czech Republic and it has been used as well for the definition of the object of land tax: the object of land tax is created by the lands in the territory of the Czech Republic registered in the land register. But the **land tax is not imposed** on some lands; they are even registered in cadastre:

- lands within the area of the ground plan of building which is built on,
- woodlands, if they involve preventive forests and forests of special determination,
- water-covered areas, except ponds used for commercial fish-farming,
- lands used for defense of the state.

All the other lands are liable to tax:

- agricultural lands like arable land, hop-fields, vineyards, gardens, orchards and permanent grass growth,
- commercial forests,
- ponds used for fish-farming,
- built-on areas and courtyards,
- development lands,
- other areas (playing fields, bathing places, cemeteries, etc).

¹ Vide Radvan M. / Mrkývka P. a kol. Finanční právo a finanční správa – 2nd part. 1st ed. – Brno: Masarykova univerzita v Brně, 2004.

1.2. Exemptions from Land Tax

Although numerous kinds of lands are liable to land tax, they can be tax-exempt. There are a lot of reasons and many conditions for lands to be exempted from taxation. The most common condition is not to use the land for running business. The legislator was motivated especially by public interests, ecological aspects and international treaties in creating exemptions.

In several cases the tax return must not be filed. This concerns lands owned by:

- state,
- municipalities,
- regions,
- diplomatic representatives.

Other claims for exemptions must be set up in the tax return. This rule concerns the lands owned by:

- churches,
- schools and universities,
- museums and galleries,
- hospitals, etc.

All these lands are tax-exempt permanently.

Other lands are exempted just for several years:

- agricultural land for five years following the year when they were returned to use in agriculture after recultivation,
- woodlands for 25 years following the year when they were returned to use in forestry after recultivation,
- lands affected by a natural disaster for a period up to five years to eliminate consequences of natural disasters (this tax exemption depends on opinion of municipality).

1.3. Taxpayer of Land Tax

In most cases the taxpayer of the land tax is the **owner** of the land.

Sometimes the **leaseholder** of the land can be the taxpayer. This rule is used for the lands:

- registered in the Real Estate Cadastre in the facile way,
- administered by the Czech Republic's Land Fund or the Administration of State Material Reserves,
- transferred to the National Property Fund.

Even the **user** of the land can be the taxpayer of land tax. This can happen, if the owner of such land is unknown or if the boundaries of the lands came into being in the terrain after such lands were handed over as compensation

for the original lands which were consolidated. If two or more people should be the taxpayer of the land, they must pay the tax jointly and severally. If one of them pays the tax, the tax duty of the other is fulfilled.

1.4. How to Assess Land Tax

To be able to set up the tax, every taxpayer must know the tax base and the tax rate; he must know the basic formula:

$$\text{Tax} = \text{Tax Base} \times \text{Tax Rate.}^2$$

The system of assessment of the tax base and tax rate is different for every kind of land:

I. Agricultural Lands

The **tax base** of agricultural lands such as arable land, hop-fields, vineyards, gardens, orchards and permanent grass growth is the price of land determined as a multiple of the actual area of the land in square meters and the average price per square meter of the land laid down in a decree.³

The **tax rate** is different: lower (0,25 %) for permanent grass growth (they have lower productivity), higher (0,75 %) for the other agricultural lands.

II. Commercial Forests and Ponds Used for Fish-Farming

Assessing the **tax base**, the taxpayer can choose, what is better for him: whether to use the price of the land as determined pursuant to the price regulations valid on 1 January of the taxable period or the actual area in square meters multiplied by 3,80 CZK.

The **tax rate** is just one – 0,25 %.

III. Built-On Areas and Courtyards, Development Lands and Other Areas

The tax base of other lands is the actual area of the land in square meters, as ascertained on 1 January of the taxable period.

The tax rate per square meter is different for these lands:

Built-on areas and courtyards	0,10 CZK
Development lands	1,00 CZK
Other areas	0,10 CZK

Table 1: Tax Rates For Built-On Areas and Courtyards, Development Lands and Other Areas

² The tax base and the tax must be rounded up to CZK.

³ Decree no. 463/2002 Coll., as amended.

Number of inhabitants / Municipality	Coefficient				
	Basic	Reduced			Increased
< 300	0,3	–	–	–	0,6
> 300 < 600	0,6	0,3	–	–	1,0
> 600 < 1 000	1,0	0,3	0,6	–	1,4
> 1 000 < 6 000	1,4	0,3	0,6	1,0	1,6
> 6 000 < 10 000	1,6	0,6	1,0	1,4	2,0
> 10 000 < 25 000	2,0	1,0	1,4	1,6	2,5
> 25 000 < 50 000	2,5	1,4	1,6	2,0	3,5
> 50 000 + Františkovy Láznì, Luhačovice, Mariánské Láznì, Podì brady	3,5	1,6	2,0	2,5	4,5
Prague	4,5	2,0	2,5	3,5	5,0

non-residential premises tax),
– water dams and other structures used to regulate water flows,
– water conduits and sewerages,
– city waste water treatment plants,
– energy distribution structures,
– public transport structures (roads, highways, railways, airports, ports, etc).

Table 2: Coefficients Used for Land Tax on Development Lands

Development land has another value depending on the fact whether it is in a small village or in a city. So the tax rate 1 CZK is not final and it is regulated (multiplied) by a coefficient according to the number of inhabitants (municipality can increase or reduce a basic coefficient by a generally binding ordinance):

2. Buildings Tax

2.1. Object of Buildings Tax

Both buildings for dwelling and buildings used for business are liable to buildings tax. The objects of taxation are the buildings in the territory of the Czech Republic connected to the land with fixed foundations. These buildings must have an acceptance certificate. There is a group of several more buildings that are liable to tax:

- buildings that are used even if there is no acceptance certificate (but it should be),
- buildings that are used even if there is no acceptance certificate but the building owner has a permission to use them,
- buildings for which the acceptance permission was not necessary but now it is.

Other buildings, especially small-sized buildings, are **not liable to buildings tax**, so that the land under them is liable to land tax.

Some other buildings are not levied as buildings, as well as the land under them is not levied on lands. These are:

- buildings including flats or non-residential premises (they are liable to flats and

2.2. Exemptions from Buildings Tax

There are a large number of buildings that are liable to buildings tax but they are tax-exempt. The reasons and conditions are very the same as the ones mentioned for the land tax. The most common condition is not to use the land for running business. The legislator was motivated especially by public interests, ecological aspects and international treaties in creating exemptions but we can see motivations for economics, too.

Sometimes the tax return can not be filed. This rule is applied for buildings owned by state, municipalities, regions and diplomatic representatives or used in public passenger transport.

Other claims for exemptions must be set up in the tax return. For better understanding it is useful to create two parts of these exemptions:

1. Buildings those are tax-exempt permanently. This rule concerns buildings owned by:
 - churches,
 - schools and universities,
 - museums and galleries,
 - hospitals, etc.
2. Other lands are exempted just for several years:
 - newly-constructed residential buildings and flats in newly-constructed residential buildings owned by individuals for 15 years after the issue of an acceptance certificate (they must be used for permanent residence by their owners or persons close to these owners),
 - cultural monuments for eight years after

the year following the year when a building permit was issued for alterations undertaken by the owner,

- structures where the heating system was converted from use of solid fuels to more ecological fuel for five years,
- buildings affected by a natural disaster for a period up to five years to eliminate consequences of natural disasters (this tax exemptions depends on the opinion of municipality),
- restituted houses until 2007, etc.

2.3. Taxpayer of Buildings Tax

In general, the taxpayer of the buildings tax is the **owner** of the structure.

If the structure is managed by the Czech Republic's Land Fund or the Administration of State Material Reserves or transferred to the Czech Republic's National Property Fund, these entities are the taxpayers. But if these structures are leased, their **lessees** should pay the buildings tax. (This rule is not used for residential buildings, where the above mentioned entities are the taxpayers.)

If two or more people should be the taxpayers of the land, they must pay the tax jointly and severally. If one of them pays the tax, tax duty of the others is fulfilled.

2.4. How to Assess Buildings Tax

The **tax base** is the same for all kinds of buildings and it is defined as built-up area in square

meters as on 1 January of the taxable period. The tax base must be rounded up to the whole square meters.

The **tax rate** is different for separate kinds of buildings:

I. Residential Buildings

The standard tax rate is 1 CZK per square meter of a built-up area. This rate shall be increased by 0,75 CZK per each additional above-ground floor (so called increased tax rate). This standard rate or increased rate shall be multiplied by a coefficient according to the number of inhabitants (the municipality can increase or reduce a basic coefficient by a generally binding ordinance):

II. Other Structures That Provide Facilities for Residential Buildings

The standard tax rate is 1 CZK per square meter of a built-up area, too but only for the area which is in excess of 16 square meters. This rate shall be increased by an increased tax rate (0,75 CZK per each additional above-ground floor). This standard rate or increased rate shall be multiplied by a coefficient according to the number of inhabitants.

III. Houses and Family Houses Used for Individual Recreation

The standard tax rate is 3 CZK per square meter of a built-up area. This rate shall be increased by an increased tax rate (0,75 CZK per each additional above-ground floor) and by so called municipal coefficient (1,5 – assessed by a generally binding ordinance). If such houses are located in national parks or first-category protected countryside zones, there is another coefficient of 2,0 that shall be used.

IV. Other Structures That Provide Facilities for Houses and Family Houses Used for Individual Recreation

The standard tax rate is 1 CZK

Table 3: Coefficients According to Number of Inhabitants

Number of inhabitants / Municipality	Coefficient				
	Basic	Reduced			Increased
< 300	0,3	–	–	–	0,6
> 300 < 600	0,6	0,3	–	–	1,0
> 600 < 1 000	1,0	0,3	0,6	–	1,4
> 1 000 < 6 000	1,4	0,3	0,6	1,0	1,6
> 6 000 < 10 000	1,6	0,6	1,0	1,4	2,0
> 10 000 < 25 000	2,0	1,0	1,4	1,6	2,5
> 25 000 < 50 000	2,5	1,4	1,6	2,0	3,5
> 50 000 + Františkovy Lázně, Lázně, Luhačovice, Mariánské Lázně, Podíbrady	3,5	1,6	2,0	2,5	4,5
Prague	4,5	2,0	2,5	3,5	5,0

per square meter of a built-up area and this rate shall be increased by an increased tax rate (0,75 CZK per each additional above-ground floor), by a municipal coefficient (1,5) and if such structures are located in national parks or first-category protected countryside zones, the coefficient at 2,0 shall be used.

V. Garages

The standard tax rate for garages constructed separately from residential buildings is 4 CZK per square meter of a built-up area. This rate can be multiplied by a municipal coefficient (1,5).

VI. Structures for Business Activity

The standard tax rate depends on the type of business activities:

- 1 CZK per square meter of a built-up area for structures used for primary agricultural production, forestry and wa-

- ter management,
- 5 CZK per square meter of a built-up area for structures used for industrial production, civil engineering, transport, power and other agricultural production,
- 10 CZK per square meter of a built-up area for structures used for other business activity.

The standard tax rate shall be increased by an increased tax rate (0,75 CZK per each additional above-ground floor) and by a municipal coefficient (1,5).

VII. Other Structures

For other structures the standard tax rate is 3 CZK per square meter of a built-up area. It can be increased by an increased tax rate (0,75 CZK per each additional above-ground floor).

In fact, knowing or even finding a correct tax rate in the Act is very difficult, so it might

Table 4: Buildings Tax Coefficients

Object of buildings tax	Standard tax rate (CZK/m ²)	Increases tax rate (additional above-ground floor)	Multiplied coefficients		
			According to number of inhabitants	Municipal	National park
Residential buildings	1	+ 0,75 CZK/m ^{2*}	x 0,3 – 5,0	–	–
Other structures that provide facilities for residential buildings (over 16 m²)	1	+ 0,75 CZK/m ^{2*}	x 0,3 – 5,0	–	–
Houses and family Houses used for individual recreation	3	+ 0,75 CZK/m ^{2*}	–	none / 1,5	x 2,0
Other structures that provide facilities for houses and family houses used for individual recreation	1	+ 0,75 CZK/m ^{2*}	–	none / 1,5	x 2,0
Garages	4	+ 0,75 CZK/m ^{2*}	–	none / 1,5	–
Structures for business activity – primary agricultural production, forestry and water management	1	+ 0,75 CZK/m ^{2**}	–	none / 1,5	–
Structures for business activity – industrial production, civil engineering, transport, power and other agricultural production	5	+ 0,75 CZK/m ^{2**}	–	none / 1,5	–
Structures for business activity – other business activity	10	+ 0,75 CZK/m ^{2**}	–	none / 1,5	–
Other structures	3	+ 0,75 CZK/m ^{2*}	–	–	–

* If the area of a built-up additional above-ground floor exceeds two-thirds of the built-up area

** Always

help you to look at the following table:⁴

3. Flats and Non-Residential Premises Tax

3.1. Object of Flats and Non-Residential Premises Tax

The flats and non-residential premises tax is a special category of the building tax. This tax includes proportionate shares in common areas of the building such as laundries, hanging rooms, corridors, etc. related to the flats and non-residential premises. Only flats and non-residential premises registered in the Real Estate Cadastre are liable to tax. Buildings, in which flats and non-residential premises are objects of taxation, are not liable to buildings tax.

3.2. Exemptions from Flats and Non-Residential Premises Tax

Exemptions from flats and non-residential premises tax are the same as the exemptions from building tax. Only one more exemption should be mentioned: flats owned by individuals in newly-constructed residential houses, if they are used as a permanent residence by their owners or person close to these owners, are tax-exempt.

3.3 Taxpayer of Flats and Non-Residential Premises Tax

The definition of the taxpayer of flats and non-residential premises tax is the same as the definition of the taxpayer of buildings tax; it means the owner of the flat or non-residential premise is usually the taxpayer of this tax.

3.4 How to Assess Flats and Non-Residential Premises Tax

The **tax base** of flats and non-residential premises tax is so called **adjusted floor area**, it means the floor area of the flat or non residential premise in square meters as on 1 January of the taxable period, multiplied by a coefficient of 1,20.

The **tax rate** is different for flats and for non-residential premises:

I. Flats

The standard tax base is 1 CZK per square meter of the adjusted floor area. This standard

rate shall be multiplied by a coefficient according to the number of inhabitants (a municipality can increase or reduce a basic coefficient by a generally binding ordinance).

II. Non-Residential Premises

There are usually business activities run in non-residential premises. For this situation the taxpayer must set his standard rate according to the business activity:

- 1 CZK per square meter of the adjusted floor area for flats and non-residential premises used for primary agricultural production, forestry and water management,
- 5 CZK per square meter of the adjusted floor area for flats and non-residential premises used for industrial production, civil engineering, transport, power and other agricultural production,
- 10 CZK per square meter of the adjusted floor area for flats and non-residential premises used for other business activity.

These standard rates shall be multiplied by the municipal coefficient of 1,5.

If the non-residential premise is used as a garage, the standard tax rate is 4 CZK per square meter of the adjusted floor area. This standard rate shall be multiplied by the municipal coefficient of 1,5, too.

If the non-residential premise is used for anything else, the standard tax rate is 1 CZK per square meter of the adjusted floor area and it can be multiplied by a coefficient according to the number of inhabitants.

4. Real-Estate Tax Administration, Conditions of Payment and Budget Destination

The **tax administrator** is the Financial Office, in whose district such real-estate is situated. The **tax return** must be filed by the taxpayer by 31 January of the **taxable period** (the calendar year). The real-estate tax is assessed according to the situation as on 1 January of the calendar year of which it is assessed.

In fact, the tax return is not necessary to be filed every year; usually if the tax return was filed in any of the previous taxable period and there are no changes, the taxpayer does not have this duty. Even if there are changes in the tax rate, in the average price of land, in the coefficients,

⁴ The tax must be rounded up to the whole CZK.

etc., there is no duty to file the tax return.

Every year the Financial Office sends the assessment with the tax duty to every taxpayer. If the annual real-estate tax does not exceed 1 000 CZK, it shall be **payable** in one payment no later than 31 May of the current taxable period. If the tax exceeds 1 000 CZK, it shall be payable in four equal installments no later than 31 May, 30 June, 30 September and 30 November. The taxpayers engaged in farming and fish-farming have to pay the tax in two installments no later than 31 August and 30 November. The **revenue** from the real-estate tax is the income of the municipality in whose district is the real-estate situated.

Conclusions

At this place I would like to summarize contemporary legal regulation of the real-estate tax in the Czech Republic and to think about the future of this tax in the Czech tax system. The real-estate tax is not only the second (the personal income tax, the business income tax) but the third (transfer taxes – the inheritance tax, the gift tax, the real-estate transfer tax) taxation of incomes. This situation is not very honest to the taxpayers. The solution offered by Belgium tax system (paid real-estate tax is the cost for income taxes) is not useful in the Czech Republic because income taxes in the Czech Republic are the incomes of state budget and municipalities are losing any possibility to influence their incomes.

We can abandon the real-estate tax in the Czech Republic, too. But I believe that municipalities must have their own possibilities to regulate their incomes. They can use money from the real-estate tax to invest the infrastructure (what means higher market price of lands and buildings in the territory of the municipality). The income from the real-estate tax is stabile, the collection is quite easy and the tax evasion is almost impossible.

That is why I believe that the Czech Republic needs the real-estate tax. What is to be changed is the tax base. There are two possibilities:

- existing unit taxation (taxes are calculated on units of the tax base, for example in m²),
- ad valorem taxation (taxes are calculated on the price of the tax base, usually in national currency in percents).

The second system is more modern and com-

mon in many countries not only in Europe. It is the highest time to implement it in the Czech Republic, too. The tax base should correspond with the market value of the real-estate. The value should be set by municipalities that have the best knowledge about the prices in their territory without any experts or assessors. The value can be used for transfer taxes or inheritance proceedings, too. The municipalities can create the map of value zones for the purpose of the real-estate tax base. If anybody is not satisfied with the price of his real-estate set by the municipality, he should have the possibility to appeal to the local financial office like in Denmark or in Ireland.

The municipalities should have the right to set the tax rate but in the act there should be some interval for it (0,05 – 0,5 %). The other (usually higher) tax rate should be applied on development lands and the real-estate serving for running business. Lower tax rates can be used for the real-estate like family houses and flats for living. The municipalities should be the only real-estate tax administrators.

This solution would mean modern European system of the real-estate taxation and easier orientation for the taxpayers. What is the most important is the taxpayer: in his tax return he should complete just identification data necessary to set the tax base. The tax administrators task should be to set the tax base calculate the tax and assess it. Everything mentioned above would fill one of the most important principles of the tax law – principle of effectiveness: the tax administration would not trouble the taxpayers too much but it should reach the aim of the proceedings, it means assess and collect the taxes not to cut the tax incomes.

Literature

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2. Act no. 338/1992 Coll., Real-Estate Tax Act, as amended.

Nekilnojamojo turto mokesčio teisinis reglamentavimas Čekijos Respublikoje

Santrauka

Šiame straipsnyje pateikiama nekilnojamojo turto apmokestinimo sistema Čekijos Respublikoje. Straipsnyje analizuojama nekilnojamojo turto mokesčio struktūra (žemės, pastatų, butų ir negyvenamųjų patalpų mokesčiai), įteisinta Čekijos Respublikos nekilnojamojo turto mokesčio įstatyme Nr. 338/1992. Nekilnojamąjį turtą reglamentuojanti teisinė sistema pasenusi ir ją būtina keisti. Nepaisydamas nuomonių, siūlančių panaikinti nekilnojamojo turto mokestį, autorius mano, jog tai – reikalingas mokestis, ypač savivaldybėms, kurios iš šio mokesčio gauna papildomų pajamų. Norint keisti nekilnojamojo turto mokesčio teisinę bazę, būtina atkreipti dėmesį į kelis aspektus: kas sudarys mokesčio bazę, kokie bus tarifai ir kas administruos šį mokestį. Šiais aspektais autorius analizuoja nekilnojamojo turto mokesčio teisinį reglamentavimą Čekijos Respublikoje ir svarsto šio mokesčio perspektyvą Čekijos mokesčių sistemoje.

Nekilnojamojo turto mokestis yra trečiasis apmokestinant pajamas, tai neteisinga mokesčių mokėtojų atžvilgiu. Belgijos mokesčių sistemos pavyzdys, kai nekilnojamojo turto mokestis priklauso pajamų mokesčiams, netinka Čekijos Respublikai, kadangi pajamų mokesčiai Čekijos Respublikoje patenka į valstybės biudžetą ir savivaldybės netenka dalies pajamų. Galima atsakyti nekilnojamojo turto mokesčio Čekijos Respublikoje, tačiau, autoriaus nuomone, savivaldybės turi tvarkyti savo pajamas. Jos gali lėšas, gautas apmokestinus nekilnojamąjį turtą, investuoti į infrastruktūrą ir tokiu būdu didinti savivaldybės žemės ir pastatų vertę. Pajamos iš nekilnojamojo turto mokesčio yra stabilios, jų surinkimas nesudėtingas, tokio mokesčio išvengti beveik neįmanoma.

Dėl šių priežasčių autorius mano, jog Čekijos Respublikos mokesčių sistemai nekilnojamojo turto mokestis yra būtinas, tačiau reikia padaryti vieną mokesčio bazės pakeitimą: vieneto apmokestinimą ar ad valorem apmokestinimą. Antroji sistema yra modernesnė ir plačiai naudojama daugelyje valstybių. Ši sistema galėtų būti diegiama ir Čekijos Respublikoje. Mokesčio bazę turi atitikti nekilnojamojo turto rinkos vertę. Vertę turėtų nustatyti savivaldybės, kurios geriausiai žino jų teritorijoje esančio turto kainą. Savivaldybės galėtų sudaryti specialius žemėlapius, kuriuose būtų pažymėtos turto vertės zonos nekilnojamojo turto mokesčio basei nustatyti. Nesutinkantiems su savivaldybės nustatytais vertėmis turėtų būti leidžiama kreiptis į vietinę finansų instituciją, kaip yra Danijoje ar Airijoje. Savivaldybės turėtų nustatyti mokesčio tarifus įteisintose 0,05–0,5 proc. ribose. Kiti (paprastai – aukštesni) mokesčio tarifai turėtų būti nustatomi teritorijos plėtrai ir nekilnojamojo turto paslaugas teikiančioms įmonėms. Mažesni mokesčio tarifai galėtų būti nustatomi gyvenamiesiems namams ar butams. Savivaldybės turėtų būti paskirtos vieninteliu šio mokesčio administratoriumi.

Šio sprendimo įgyvendinimas reikštų modernios nekilnojamojo turto apmokestinimo sistemos įteisinimą Čekijos Respublikoje, būtų patogus mokesčių mokėtojams. Mokesčių mokėtojas taip pat turėtų galimybę palengvinti mokesčių susigrąžinimą, pateikdamas tik tam tikrus duomenis mokesčių bazės nustatymui. Mokesčių administratoriaus pareiga būtų parengti ir įdiegti mokesčių bazės apskaičiavimo sistemą. Priėmus siūlomus sprendimus būtų įgyvendintas vienas iš svarbiausių finansų teisės efektyvumo principų ir užtikrintas sklandus mokesčių administravimas.

Michal Radvan – Masaryko universiteto (Čekija) Teisės fakulteto daktaras.

Elektroninis paštas michal.radvan@law.muni.cz

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