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**MICHAL RADVAN: „CZECH TAX LAW”**  
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In this book the author presents basic concepts of tax law and provides basic information on Czech tax system. Although the author stressed that this book is primarily intended for foreign students who study Czech tax law at Czech universities, its readership is significantly wider. Namely, it will be of use for scientists and students around the world who study comparative tax law. Having in mind that national borders do not longer limit undertaking of economic activities, i.e. having in mind the fact that increasing number of persons generate income and own movable and immovable property outside their country of residence, this book will be of use to all taxpayers in Czech Republic and those who will become one.

The book is divided into fifteen parts. In the first part the author points out that legal science in Czech Republic have only recently admitted the independent existence of tax law as a branch of law. The author also determines the object and method of legal regulation of tax law and presents relationship between tax law and other branches of law, as well as sub-branches of tax law. In the second part the author determines the meaning of terms „taxes” and „fees”, their structural components, main classifications and system of taxes and fees in Czech Republic. The third part is devoted to the personal income tax, i.e. tax whose object of taxation is: income from dependent activity, income from independent activity, capital property income, rental income and other income. Each of these incomes is described individually as well as exempt and income not liable to tax. In the fourth, i.e. fifth section the author briefly considers social security and health contributions, i.e. corporate income tax. The author, in the sixth part, pays considerable attention to the immovable property tax which consists of two, respectively, three parts: land tax, building tax and flats and non-residential premises (space) tax as a part of building tax. Title of the seventh part is Road tax and other charges on using roads, while title of eighth part is gambling tax. In the ninth part, the author presents the basic elements of levy on electricity from solar radiation and explains the reasons for introducing this levy in Czech tax system. Tenth part is devoted

to the VAT – the most typical indirect tax. Due to the fact that Czech regulation of VAT follows the EU directives, the author briefly presents basic elements of VAT. More attention is paid to the selected excise taxes in the eleventh part. In twelfth part the author deals with local charges and competence of local government in defining the amount of these charges. Next part presents the other charges collected in the Czech Republic – administrative, court, ecological and other charges. Title of fourteenth part is Tax administration. In this section the author defines terms „tax process”, „tax administration” and „tax proceedings” and presents main solutions, i.e. basic terms and principles used in Tax Procedural Code (general act dealing with tax administration). Also, in this part tax assessment procedure and tax payment are explained, as well as administrative and judicial remedial instruments. Finally, in the last, the fifteenth part, the author points out that Czech Republic tries to solve problem of double taxation by concluding international treaties and explains methods of double taxation prevention, as well as measures if there is no double taxation prevention treaty.

This book can especially be of interest to scientific and expert public in Serbia, having in mind that Czech Republic, like Serbia, created completely new tax system in late 1980s and in early 1990s that has been adjusted to modern market economies. Therefore, this book can be a valuable source of information during further development of Serbian tax system.

Although the author in this book does not tackle theoretical and practical problems, he managed to explain basics of substantive tax law and procedural tax law in Czech Republic in a simple and understandable way. By writing in the English language, which is practically lingua franca, the author removed language barriers when learning about Czech legal system, thus selflessly sharing his knowledge in the field of tax law with his colleagues, students, and other readership.

We can conclude that the author properly dealt with the topic defined in the title, i.e. this book not only offers information about Czech tax system, but also contributes to better understanding of certain concepts of tax law, primarily the subject of tax law, method of tax law legislation, etc.

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