Are Changes in (Czech Direct) Tax Law Necessary, or Is It Just a Politicum?

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Abstract: This contribution disproves the hypothesis that most of the changes in Czech direct tax law are adopted to minimise negative aspects connected with the Covid-19 pandemic and the Ukrainian war. On the contrary, most of the significant changes in the Czech tax law adopted in the last three years (abolition of the super-gross wage, lump-sum tax, tax relieves, etc.) had no connection to the SARS-CoV-2 coronavirus causing Covid-19 illness or the war in Ukraine. These tragic incidents were just a pretext to advance political goals.

Keywords: the Czech Republic, Covid-19, war in Ukraine, personal income tax, property transfer tax

1. Introduction

Tax law is a specific branch of law, mainly because of many amendments to the existing legal acts dealing with taxation. The reasons for these changes are primarily economic, or at least should be. Last years were specific: the SARS-CoV-2 coronavirus causing Covid-19 illness and the war in Ukraine have changed our lives and behaviour. They also meant the changes in the economy and law. One of the most affected legal areas was the tax law. The explanatory reports to the amendments very often argued that changes are necessary to overcome the negative effects caused by the Covid-19 pandemic or the war in Ukraine. However, not only the tax law is being created by the politicians who know that tax regulation might affect the voters. In these circumstances, it is necessary to ask whether the reasons for tax law amendments as stated in the explanatory reports or presented in the Parliament are objective or misleading, serving as an excuse for the political decisions in the area of taxation. This article aims to decide which changes in the direct tax acts in the Czech Republic are really a possible solution to the negative economic consequences associated with the SARS-CoV-2 coronavirus causing Covid-19 illness and the war in Ukraine and which are purely political. In line with statements of politicians (and legislators at the same time), the hypothesis to be confirmed or disproved states that most of these changes are adopted to minimise negative aspects connected with the Covid-19 and the Ukrainian war.

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To achieve the aim, it is necessary to search all amendments to the tax law acts regulating direct taxes adopted in the last three years and assess their importance for the economy and society. In the case of essential amendments, it is necessary to study the explanatory reports and arguments presented by the politicians during the parliamentary proceedings if the Covid-19 pandemic or war are the reasons for proposed changes. These amendments are also critically analysed, including the historical consequences and economic and political debates. Synthesising the gained knowledge, it is possible to evaluate whether adopted changes in the direct tax acts are really a possible solution to the negative consequences associated with the SARS-CoV-2 coronavirus causing Covid-19 illness and the war in Ukraine or purely politically motivated. It should also allow for confirming or disproving the set hypothesis and possibly proposing possible changes de lege ferenda.

This article is partially based on the research and findings presented by Radvan & Svobodová dealing with “Covid-19” tax law amendments (Radvan & Svobodová, 2021) and by Radvan & Papavasilevská concerning the abolition of the property transfer tax in the Czech Republic (Radvan & Papavasilevská, 2020). The other authors dealing with these issues in the Czech Republic are Koziel (Tyniewicki & Koziel, 2021; Koziel, 2021), Papavasilevská (Papavasilevská, 2021), or Semerád & Semerádová (Semerád, Radvan, & Semerádová, 2021). There is no other professional legal scientific literature on the subject. Most of the texts are published in nonprofessional journals and newspapers; they are only brief and do not have the ambition to analyse the adopted changes critically; their aim is only to describe these changes. This is the reason why the presented research is innovative, and its conclusions might be used both in theoretical and legal research and in legislative practice.

The following text categorises the direct tax regulation changes into two groups. The first deals with income taxes, and the second focuses on property taxes.

### 2. Income taxes

Most of the changes in tax law in the last three years were adopted as a reaction to the economic consequences more or less connected to the SARS-CoV-2 coronavirus causing Covid-19 illness and the war in Ukraine. No wonder the income taxes were the most affected ones – they represent an instrument that affects the economically active population across the board. Besides the minor, usually technical amendments, the crucial changes were: the abolition of the super-gross wage, the lump-sum tax, the loss carry-back, changes in depreciation rules and the relief for stopped recovery.

#### 2.1. Abolition of the super-gross wage

To deal with the concept of the super-gross wage as the tax base for the incomes from dependent activities, it is necessary to return to history. Before the Parliament elections in 2007, the right-wing opposition parties were promising the 15% personal income tax
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rate: the only linear percentage tax rate replacing the progressive tax rate between 12 and 32%. When they succeeded and created the government, they had to realise this most visible promise. However, to only replace the progressive tax rate with the linear one would mean a decrease in tax revenues and even higher taxes for the poorest workers. It should also be stated that the tax base was set as the brutto salary (brutto wage) reduced by social and health contributions paid by the employee at 12.5%. In fact, the tax was payable from 87.5% of the brutto salary.

That is why the new government, implementing a linear 15% tax rate, set the tax base as the brutto salary increased by social and health contributions paid by the employer at 34% (later 33.8%). This tax base is called super-gross wage, and it was introduced into the Czech legal system with effect on 1 January 2008 by the Act on Stabilization of Public Budgets.\(^1\) To secure that everybody pays lower taxes, the basic tax relief was also set.

The concept of super-gross wage was completely unfortunate, non-transparent and unique worldwide. The only benefit might have been seen in the fact that workers could see the price of their work, but this was not enough to justify this way of taxation. The concept of super-gross wage cannot be considered fair: assuming that we consider social and health contributions as taxes sensu lato, de facto, it means that a tax is paid on a tax. Such a concept also led to unequal taxation of income from dependent and independent (self-employed) activities as the tax base for incomes from independent activities was set as an income reduced by expenses with a possibility to replace real expenses with lump-sum expenses up to 80% of the income. Many employers and employees decided for the schwarz system: to conclude a commercial contract instead of an employment contract to obscure the actual content of the contract between the worker and the entity that outsources the work (see Liška, 2016; Radvan & Neckář, 2016; Radvan, 2015; Radvan, 2016a).

Although almost every successive government has had the abolition of the super-gross wage in its program statement, it has never happened. On the contrary, a second tax rate appeared in 2013 with the confusing name of a solidarity tax increase of 7%. This was a mere, but not officially recognised, switch from a linear tax rate to a progressive tax rate.

The super-gross wage was abolished almost accidentally at the end of 2020. It was not the government’s bill amending certain tax laws but the amendment to this government’s bill tabled by Prime Minister Babiš as an MP (Chamber of Deputies, 2020a). Thus, there is no detailed Explanatory Report and Regulatory Impact Assessment. By doing so, the Prime Minister bypassed all possible discussions at the level of the Ministry of Finance, with the relevant expert bodies in the external comment procedure, with the committees of the Legislative Council of the Government, and the Legislative Council of the Government itself, etc. It is startling that the most costly change in the Czech tax system did not go through the standard legislative process. It supports the assumption that this change was also politically motivated.

The amendment meant that the gross wage had become a partial basis for personal income tax on dependent activities since 1 January 2021. The tax rate remained at 15%, and instead of a solidarity tax increase, a second tax rate of 23% was introduced for the

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\(^1\) Act no. 261/2007 Sb. For details see Radvan (2016, p. 87).
part of the tax base exceeding 48 times the average wage (CZK 141,764 in 2021). Ironically, an opposition proposal to increase the basic taxpayer relief by CZK 3,000 for 2021 and a further CZK 3,000 for subsequent years was also voted through.

The Czech Fiscal Council’s study estimated that the abolition of the super-gross wage and the introduction of two rates of 15% and 23% meant a loss of tax revenue of up to CZK 88 billion, two-thirds of which would be missing from the state budget and one-third from municipalities and regions (Hlaváček & Pavel, 2020). The study did not include an increase in basic tax relief; with this change, a shortfall of more than CZK 100 billion is assumed. The loss of local government revenue was partly compensated for by an increased share of shared tax revenue.

The abolition of the super-gross wage could be considered a good step. However, it could and should have been taken at any time before, regardless of the pandemic and the economic crisis. In times of crisis, the abolition of the super-gross wage means a huge shortfall in public budget revenues. It was possible at least to reflect the changes in tax base construction adequately in tax rates and increase them. The argument that abolishing the super-gross wage is a recipe for kick-starting the economy, increasing household consumption, and supporting those most affected by the coronavirus crisis is false (Fischer, Mazouch & Finardi, 2020; Kalíšková et al., 2020). It is clear that the abolition of the super-gross wage alone, without affecting the tax rate, is unfortunate from the point of view of public funds, nota bene when an increase in the basic tax relief has been approved at the same time. It is impossible to believe politicians who claim that such a low tax rate is only temporary, that the new system without the super-gross wage is intended to be a long-term concept, and that each government will just adjust the rates to suit its own needs. Unfortunately, the tax rate is the most visible to the public, and any increase is sensitively perceived, regardless of changes to other structural components and a possible overall reduction in the tax burden. Therefore, it is unlikely to expect tax increases from future governments (Radvan & Svobodová, 2021, pp. 79–80).

2.2. Lump-sum tax

The lump-sum tax is an entirely new institute introduced with effect from 1 January 2021. This regime is based on a voluntary basis. There are many benefits for both taxpayers and tax offices, mainly a significant reduction in the administrative burden. The taxpayer pays the personal income tax and social and health contributions in one payment to the tax office without having to file tax returns and contribution statements. The risk of any public control is significantly reduced as there is no need to control expenses. There are also no obligations in the acts to keep any specific records for the lump-sum taxpayers.

The conditions to pay the lump-sum tax are simple: the taxpayer must be a self-employed person, not subject to VAT, with incomes not exceeding CZK 1,000,000. The taxpayer willing to pay the lump-sum tax must submit a notification of entry into the lump-sum tax no later than 10 January for each taxable period – calendar year. Subsequently, the taxpayer pays monthly a lump-sum advance payment to the tax

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authorities in lieu of the standard income tax and social and health contributions advance payments. If all the statutory conditions are met, there is no need to file the tax return and contribution statements and repay anything after the end of the tax year. The lump-sum advance payment is due by the 20th day of the month. It includes the personal income tax (CZK 100), the pension insurance premiums and the contribution to the state employment policy (CZK 3,267 in 2022), and health insurance premiums (CZK 2,627 in 2022). The total lump-sum advance payment thus amounts to CZK 5,994 per month in the calendar year 2022.

The lump-sum tax seems to be the ideal tool for small businessmen. However, there are still several obstacles. In 2022, the lump-sum tax will be used by about 80,000 businessmen, although the Tax Administration estimates that up to 120,000 Czechs could potentially use this option. The minor reason might be the income higher than CZK 1,000,000 or the risk that the income at the end of the year may exceed this amount. That is why the limit of CZK 2,000,000 is being discussed for the following years. At this point, it is also necessary to remind that there is no duty of revenue registry in the Czech Republic that allows businessmen to hide their real incomes.

The more probable reason the lump-sum tax regime is not as broadly used as expected is the construction of the “regular” taxation of incomes from business (independent) activities. Every taxpayer has the possibility to deduct lump-sum expenses instead of real expenses: up to 80% for agricultural production, forestry, and fish farming and handicraft industry, 60% for other industries and trades, 40% for other businesses (lawyers, doctors, etc.) and other incomes (e.g., incomes from the intellectual property), and 30% for business property rents. The maximum value of lump-sum expenses is limited in the way that it is most profitable for those with an annual income up to CZK 2,000,000. Taking into account the lump-sum expenses for the tax base, 15% tax rate, a basic tax relief of CZK 30,840, other relieves, and tax preferences for children, the personal income tax might be close to zero or even negative. The negative tax in the Czech Republic is not a theoretical issue. Still, it occurs in practice: the tax office considering tax preferences for children pays the negative tax back to a taxpayer.

In spite of the fact that many politicians argued that a lump-sum tax regime is a useful tool for helping entrepreneurs to overcome difficulties connected with the Covid-19 pandemic, I cannot see any connections. The lump-sum tax is an instrument to reduce administrative burdens; however, the stimulating impact on the economy is zero.

### 3. Loss carryback

According to the Czech legal regulation, the tax loss is the difference between the taxpayer’s expenses and taxable income. Generally, the tax loss may be fully or partially deducted from the tax base in the five tax periods immediately following the period for which the tax loss is determined. As a reaction to the pandemic crisis, the Parliament adopted an amendment in 2020: it is possible to (fully or partially) deduct a tax loss

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2 For details see Radvan (2020, pp. 39–41).
that has been finally determined in the two tax periods immediately preceding the tax period for which the tax loss is determined. The aggregate amount to be deducted on these tax periods from the tax base is set to CZK 30,000,000.

The loss carryback is in line with the Commission Recommendation (EU) 2021/801 of 18 May 2021 on the tax treatment of losses during the Covid-19 crisis, according to which the Member States should allow the carry back of losses at least to the previous tax year, i.e. at least to 2019. This instrument allows taxpayers an earlier refund of the money they paid in tax for the prior taxable year and boosts cash flow which seems necessary during the pandemic situation. It is without any doubt a reasonable solution to the negative consequences associated with the SARS-CoV-2 coronavirus causing Covid-19 illness. On the other hand, this new rule might be risky as the measure could also be used by entities that will no longer be able to generate profits in future periods and, therefore, will not contribute to the economy in the desired way.

4. Charitable donations

Both personal and corporate income taxes have a list of items deductible from the tax base. One of the most frequent ones is charitable donation: the value of the gratuitous performance for science and education, research and development, culture, education, police, fire protection, support and protection of youth, protection of animals and their health, social, health and ecological purposes, humanitarian, charitable, religious purposes, physical education and sports, political parties for their activities, the elimination of the consequences of a natural disaster. Generally, natural persons are allowed to deduct the aggregate value of the gratuitous supplies in the tax period between 2% (at least CZK 1,000) and 15% of the tax base. Legal persons can deduct the aggregate value of the gratuitous supplies between CZK 2,000 and 10% of the tax base. However, in taxable periods 2020 and 2021 (respectively in taxable periods ending in the period from 1 March 2020 to 28 February 2022 in the case of legal persons), the upper limit was increased up to 30% of the tax base.

Such a temporary increase of items deductible from the tax base seems to be a good tool for increasing aid to those in need. However, from the legal technique perspective, it is difficult to accept time-limited changes in tax legislation.

5. Asset depreciations

From 1 January 2001, the rules for asset depreciation were significantly changed. The category of intangible assets (research and development results, software, valuation rights, and other assets with an entry price of more than CZK 60,000 and useful life of more than one year) was abolished, which is related to the abolition of tax depreciation of this property. The transitional provisions give the opportunity to use this rule even retroactively as of 1 January 2020.
In the case of tangible property acquired in the period from 1 January 2020 to 31 December 2021 classified in the first two depreciation groups, the taxpayer got a new possibility of choice: to use existing rules or extraordinary depreciation with shorter depreciation periods. The period might then be shortened in group 1 from 3 years to 12 months and in group 2 from 5 years to 12 months (60% of the cost of the tangible property for the first 12 months and 40% for the immediately subsequent 12 months). According to the draft bills discussed in Parliament, the extraordinary depreciation should be prolonged till the end of 2023. Also, the limit for determining tangible assets subject to depreciation was increased from CZK 40,000 to CZK 80,000.

Undoubtedly, the new asset depreciation rules were adopted in response to the Covid-19 crisis. This measure is intended to motivate entrepreneurs to acquire new intangible and tangible assets by allowing them to reduce the tax base immediately (intangible assets) or within a short period after the acquisition. Of course, these new rules may not be profitable for all entrepreneurs, especially if their profit is lower than in the taxable periods before the Covid-19 crisis. That is why the taxpayer may choose a new method of depreciation as an alternative method of depreciation for tangible assets classified in depreciation group 1 or 2, possibly even only for certain items of property.

6. Tax relieves

Above in this contribution, the increase of the basic taxpayer relief by CZK 3,000 for 2021 and a further CZK 3,000 for subsequent years was mentioned. Generally, the regular increase of all fixed amounts in tax law corresponding to inflation growth is desirable. However, the increase of the basic taxpayer relief in connection with the abolition of the super-gross wage was not a proper tool in the pandemic crises, and the need for higher public revenues to cover increasing demands to finance public goods and services, including new types of subsidies and donations. The same applies to the abolition of maximal tax bonus (the amount the taxpayer receives in case the tax preferences for children are higher than the tax; used mainly by those with lower incomes and more children).

From 1 January 2022, new tax relief for stopped recovery was introduced. The Enforcement Act allows the suspension of long-lasting (more than three years) enforcement proceedings involving small claims not exceeding CZK 1,500. In these cases, the executor should call on the beneficiary (usually the creditor) to make a deposit for the costs of the recovery. If the creditor fails to deposit the recovery costs, the executor shall stop the recovery. The creditor is then entitled to compensation for such stopped recovery in the amount of 30% of the recovered claim. However, this compensation is not provided in monetary form but in the form of an income tax relief for the stopped recovery. The amount of the tax relief for the stopped recovery itself corresponds to the amount of the compensation granted to the creditor by the executor when the recovery is stopped. The compensation for a stopped recovery corresponds to 30% of the debt recovered. The tax relief for stopped recovery might be used by both natural persons and legal entities. Especially during the economic crisis, it seems to be a good tool to help creditors with bad
debts. The only weakness is that the relief is not transferrable to the following tax periods in the case the taxpayer does not declare tax in the taxable period in question against which the relief could be deducted (e.g. has declared a tax loss) (Greiff & Doškářová, 2021).

7. Property taxes

In a time of crisis, the GDP is decreasing, and so are the VAT and income tax revenues. In these bad times, property taxes might play a significant role, as the property cannot disappear and still has its value. While the recurrent property tax regulation in the Czech Republic remained the same during the crisis connected with the Covid-19 illness and war in Ukraine, the property transfer tax was abolished.

7.1. Abolition of the property transfer tax

There is a clear trend in CEE countries to abolish property transfer taxes, particularly inheritance and gift taxes (e.g. Slovakia in 2004, the Czech Republic in 2014). Property transfer taxes have also been abolished, e.g. in Estonia, Romania, Lithuania and Slovakia (McCluskey, Plimmer & Franzsen, 2021, p. 5; Brzeski, Románová & Franzsen, 2019). The Czech Government proposed the abolition of the tax on the acquisition of immovable property in the spring of 2020, and the law was approved with effect on 26 September 2020. The primary argument was to simplify and clarify the tax system. The pandemic caused by the spread of the SARS-CoV-2 virus is mentioned only subsequently, but only in very general terms. Among other reasons for abolition, the government cites a reduction in the incentive to set up special-purpose business corporations owning immovable property and for special-purpose transfers of shares in them, an increase in investment in immovable property due to a reduction in acquisition costs, and a reduction in the administrative burden for taxpayers and the state (Chamber of Deputies, 2020b). The bill provided for the retroactive effects of the abolition of the tax by fixing the decisive date at 31 March 2020: if the deadline for filing the tax return expires from 31 March 2020, the tax liability arising before the date of entry into force of the abolition law will cease on the date of entry into force of this law. In view of the rule that the tax return is to be filed by the end of the third month following the month in which the entry was made in the Land Registry (cadastre), all tax obligations where the entry was made in December 2019 or later will thus be extinguished. Such a procedure may be referred to as super-retroactivity. In addition, such an approach may create inequality between taxpayers who could not foresee the cancellation of the tax at the end of 2019 and could not influence in any way the length of the administrative procedure after filing the petition for registration. It is very likely that some taxpayers submitted a deposit application as early as October 2019, for example. Still, the deposit was not made until December, while others submitted a deposit application later in November 2019, and the...
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A deposit was made promptly in the same month. Paradoxically, those who submitted the application for registration earlier (and therefore acquired the ownership right earlier) will not be subject to the tax (Radvan & Svobodová, 2021, p. 73).

The government assumed that the shortfall in state budget revenues from the abolished property transfer tax of about CZK 14 billion would be partially compensated by partial adjustments to the income tax. Thus, it proposed to extend the time test for the exemption of income from the sale of immovable property not used for housing purposes from five to ten years, effective from 1 January 2021, and to abolish the item deductible from the personal income tax base in the form of interest on housing loans, effective from 1 January 2022. While the first proposal was approved, the second was significantly changed by the legislators: the item deductible from the tax base was retained, and only the maximum amount was reduced from CZK 300,000 to CZK 150,000 per household per year, effective 1 January 2021. This change has no negative effect on most households, given the comparison of the actual and maximum amount of deductible interest (Radvan & Svobodová, 2021, p. 73–74).

It is necessary to mention that the stimulating effect of the abolition of the property transfer tax was not and could not be so large also for the reason that the new buildings were already exempted from the taxation. It means that the abolition of this tax was reflected only in the second-hand real estate market. This is another reason why it is possible to say that the property transfer tax abolition is a political decision. It is obvious that the real estate market did not stagnate even during the pandemic; however, this state of affairs is not necessarily linked to the abolition of the property transfer tax. The growth in investment in real estate is evident, but it has had the effect of raising prices. In order to reduce the incentive to set up special-purpose business corporations owning immovable property and to transfer shares in them for the purpose, it was certainly not necessary to abolish the tax; it was sufficient to modify the construction components of the tax and to define the object of taxation differently. In any event, the abolition of the property transfer tax has no obvious connection with dealing with the negative consequences of the SARS-CoV-2 coronavirus causing Covid-19 illness; the tax could have been abolished at any time before the pandemic. In this context, it should also be pointed out that the abolished tax also applies to transfers that took place in the autumn of 2019, when the world was not yet familiar with the SARS-CoV-2 coronavirus and the Covid-19 disease. The retroactivity option, tied to the entry of the right into the cadastre, also causes a form of inequality that can mean disputes between taxpayers and the state.

The mere abolition of the property transfer tax without other related changes in the tax law is a missed opportunity. It was possible to abolish the item deductible from the personal income tax base in the form of interest on housing loans. In the short term, combining these changes would bring buyers on the property market the necessary cash flow needed in times of crisis, while in the long term, there would be no reduction in public fund revenues. Another option was to increase the recurrent property tax, one of the world’s lowest in the Czech Republic. This change would also make up for the shortfall in revenue in municipal budgets and would not require a change in the share of shared taxes in individual public budgets (Radvan & Svobodová, 2021, p. 79).
8. Conclusions

The above-mentioned and analysed changes in Czech tax law having any (real or political) link to the SARS-CoV-2 coronavirus causing Covid-19 illness and the war in Ukraine are not the only amendments. Indirect taxes should also be mentioned (VAT waiver on energy, exemption from customs duties and VAT on imports of selected products necessary to combat the effects of the spread of Covid-19, movements between VAT rates) as these changes were generally helpful for the increase of cash flow and the reduction of final prices for the customers. Many useful amendments were adopted in the area of tax administration, specifically the postponement of the deadline for filing a tax return and postponement of the tax due date. In spite of the fact that technically there were no changes to the legal deadlines, and only accessories related to the late filing of tax claims or late payment of tax (interest on late filing or penalty for late tax claims) were waived, these changes meant an increase of cash flow.

On the other hand, I consider suspending the obligation to register sales under the Electronic Revenue Registry Act illogical and unsystematic. Even the title of the act (Act on certain adjustments in the field of revenue registration in connection with the declaration of a state of emergency) indicates that the suspension was planned only as a short-term “relief” related to the state of emergency in the Czech Republic. De lege lata, the obligation to register sales is currently suspended until 31 December 2022. This change has no direct or indirect relation to the SARS-CoV-2 coronavirus causing Covid-19 illness or the war in Ukraine. It might serve as proof the proposal of the act abolishing the Electronic Revenue Registry Act. It was prepared by the government, and without any doubt, it will be adopted by the Parliament, entering into force on 1 January 2023.

To summarise, most of the significant changes in the Czech tax law adopted in the last three years (abolition of the super-gross wage, lump-sum tax, tax relieves, etc.) had no connection to the Covid-19 illness or the war in Ukraine. These tragic incidents were just a pretext to advance political goals. The hypothesis of this contribution was then disproved. I am afraid that de lege ferenda it is not possible to expect any improvements in that direction. E.g. the government proposed the draft bill reducing motor vehicle taxation to the minimum required by the EU directives and started a dialogue at the EU level to abolish the directives dealing with the minimal standards of motor vehicle taxation in the EU Member States.

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