100 Years of Changes in the Czech System of Taxation

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Abstract
The article deals with the changes in the system of taxation since the establishment of the independent Czech state in 1918 until the present. In particular, the author focuses on the period of fundamental tax reforms that have occurred as a result of society changes in this state. The main aim of the contribution is to confirm or disprove the hypothesis that, the system of taxation was changed during the period of the existence of the separate Czech state. The author used the following scientific methods: comparison, description and analysis.

Keywords
tax; tax law; system of taxation; tax reform

1 Introduction

The independent Czech State was founded on the 28th of October 1918. This year we celebrate the 100th anniversary of its creation.

During the existence of the independent state, there have been changes not only in political, social, but also legislative fields. The author focuses on systems of taxation *stricto sensu* during the period of the first republic (1918–1938), during the period of the centrally planned economy (1953–1989) and the period (1993–2018). For better clarity, the applicable systems of taxation are displayed according to the author's own processing.

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The aim of the article is to answer the question of how and why the systems of taxation have changed. From the point of view of the processing space, the author focused on examining the development of the systems of taxation in individual periods due to the fundamental tax reforms in 1927, 1952 and 1993. The period 1918–2018 was examined chronologically. The subject of this study is the territory of the Czech Republic.

There are partial studies dealing with the development of systems of taxation and taxes in a certain period or its particular problems in terms of history and legislation.[2] However, a comprehensive and complex processing is still lacking.

The author relies mainly on historical sources.

From the methodological point of view, the following methods were used: comparative, descriptive and legal analysis.

As a starting point, it is necessary to define the subject of research, which is the system of taxation consisting of the basic elements – taxes.

The state does not use one type of tax to earn revenue, but several types of taxes that have different ties between them. In this context, we are talking about the system of taxation. The system of taxation consists of all taxes (*stricto sensu* or *largo sensu*), which are selected at a given time in the territory of the state.[3]

In the current legislation of the Czech Republic, "tax" is governed by the Tax Code, Act No. 280/2009 Coll., as amended, § 2. Tax is defined here as a generic term for several categories of public revenue are labelled as tax not only in economic but also legal terms. Tax is here understood as *largo sensu.* According to the current legislative definition, the term "tax" includes not only taxes *stricto sensu* but also customs, fees and other duties.

Tax *stricto sensu* is a public income characterised by a certain cyclicality and the absence of a direct equivalent counterpart. The payment of the tax does not give rise to a direct obligation of the tax administrator or the recipient of the tax according to the budget destination. In addition, tax *largo sensu* also means public revenue with an equivalent, in particular fees. The direct activity of the "tax" beneficiary is linked to the taxable person with reimbursement.

The system of taxation as part of the tax system from the point of view of the subject of research is a tax law that is subject to its economic development and political influence. From the point of view of theoretical law disciplines, the tax system, the system of taxation and tax law are part of the financial law, which regulates, inter alia, relations arising from the process of creation and use of state and other money funds.[4]

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2 Especially Girášek, 1981: 224; Grúň, 2009: 335; Skřejpek, 2009: 207; Picmaus, 1985: 208; Janák et al., 2005: 568; Jánošíková and Mrkývka, 2016: 492; Široký, 2008: 301.

3 See also Babčák, 2012: 670; Grúň, 2009: 335; Jánošíková and Mrkývka, 2016: 492; Jánošíková, 2018: 156; Karfíková et al., 2018: 356; Outlá, 2012: 114; Radvan et al., 2008: 512; Sidak and Duračinská, 2014: 528.

4 Further reading in Jánošíková and Mrkývka, 2016: 492; Mrkývka et al., 2004: 404; Bakeš et al., 2012: 549.

2 The Period of the First Republic (1918–1938)

The Czechoslovak state was founded on the 28th of October 1918 on the ruins of Austria–Hungary by Act No. 11/1918 Coll., on the establishment of an independent state of Czechoslovakia. This Act also adopted a valid tax adjustment, including the organisation of the financial administration.

In the area of direct taxation, it was a direct personal tax: the general tax on production; the tax on production of publicly-funded enterprises; the income tax; the tax on royalties and the higher service, and direct real taxes: land and house tax. In the area of indirect taxes, it was mainly: the sugar tax; the alcohol tax; the wine tax; the beer tax and the mineral oil tax.[5]

Efforts for a new and uniform adjustment of tax relations throughout the country began to emerge very soon, as the adopted legislation was obsolete and unsuitable.

In 1927, on the basis of the tax reform initiated by the Minister of Finance Karel English, the so-called English Tax Reform, a new law on direct taxes (Act No. 76/1927 Coll.) was adopted, which with partial amendments or supplements was valid until the 31st of December 1952. Besides the law on direct taxes, other laws were included in this tax reform, namely Act No. 77/1927 Coll., on the new regulation of the financial economy of the territorial self-government and Act No. 78/1927 Coll., on the stabilisation balances.

The basis of the system of taxation in the Czechoslovak Republic was direct taxes. According to Act No. 76/1927 Coll., on direct taxes, these taxes are divided into pension taxes and yield taxes. The pension tax affected the entire household income. It was subjected to natural persons who received income from various sources, mainly from land and buildings; from various production activities: from service, from capital gains and other sources (lotteries, prizes, speculative profits, writer's fees etc.).

In 1934, in addition to the pension tax payers, the military contribution was introduced (Act No. 266/1934 Coll.) and the state defence contribution and the extraordinary income tax (Act No. 247/1937 Coll.) in 1937.

Unlike a pension tax that taxed the income of a natural person oriented to the household as a whole, yield taxes were objective and real, because they were purely factual and did not take into account the relationship of yield to the person, who received it. Yield taxes included: general income tax, personal income tax, land tax, house tax, rent tax, royalty and higher service tax.

The system of indirect taxes was more rugged than direct taxes and its legislation was divided into more legislative acts.

The group of indirect taxes included: turnover tax, luxury tax,[6] sugar tax, alcohol tax, mineral oil tax, general beverage tax, beer tax, lemonade tax, mineral water and soda water tax, sparkling wine tax, meat tax, lighters tax, coal tax, water force tax, electrical radiation sources tax, food tax on a line, yeast tax, dough tax, acetic acid tax and artificial edible fats tax.

[5] More in Jánošíková, 2015: 388.
[6] More in Jánošíková, 2013: 81–87.

Table 1. System of taxation in Czechoslovakia after 1927

Direct taxes
▪ Act No. 76/1927 Coll., on direct taxes: Pension Tax General Income Tax Special Income Tax Land Tax House Tax Rent Tax Royalty Tax and Higher Service Tax ▪ Enrichment Tax (Act No. 337/1921 Coll.) ▪ Military Contribution (Act No. 266/1934 Coll.) ▪ Extraordinary Income Tax (Act No. 247/1937 Coll., abrogated Act No. 393/1938 Coll.)
Indirect taxes
▪ Mineral Oils Tax (Act No. 55/1882 Coll.) ▪ Lighters Tax (Act No. 278/1916 Coll.) ▪ Sparkling Wine Tax (Act No. 219/1919 Coll.) ▪ General Beverage Tax (Act No. 533/1919 Coll.) replaced by Lemonade, Mineral Water and Soda Water Tax (Act No. 248/1937 Coll.) ▪ Alcohol Tax (Act No. 643/1919 Coll.) ▪ Meat Tax (Act No. 262/1920 Coll.) ▪ Foot Tax on a line (Act No. 264/1920 Coll.) ▪ Water Power Tax (Act No. 338/1921 Coll., abrogated Act No. 70/1939 Coll.) ▪ Turnover Tax (Act No. 268/1923 Coll.) ▪ Luxury Tax (Act No. 268/1923 Coll.) ▪ Coal Tax (Act No. 1/1924 Coll.) ▪ Sugar Tax (Act No. 98/1926 Coll.) ▪ Bear Tax (Act No. 168/1930 Coll.) ▪ Yeast Tax (Act No. 123/1932 Coll.) ▪ Electrical Radiation Sources Tax (Act No. 38/1933Coll.) ▪ Dough Tax (Act No. 40/1936 Coll.) ▪ Acetic Acid Tax (Act No. 41/1936 Coll.) ▪ Artificial Edible Fats Tax (Act No. 180/1936 Coll.)

Source: www.aspi.cz

Turnover tax was originally only a temporary financial measure to overcome post-war monetary and financial problems. However, it turned out that both in terms of tax technology and yield, it is the most appropriate form of shifting the tax burden on consumers and therefore it became a permanent part of the system of taxation. Turnover tax was adjusted along with the luxury tax by Act No. 268/1923 Coll., on turnover tax and luxury tax.

Turnover tax has affected the product's turnover in all its stages (at the manufacturer, in the wholesale and retail). The tax was also levied on the sale of the product among private persons and also subject to performances and services of all kinds (e.g. repairs, professions, barber's activities, organisation of performances and safekeeping of things). Own consumption, as well as products imported from abroad, were subject to this tax. Constructively, it was a chain tax that affected every turn of the product, starting with the manufacturer and the consumer. The tax was calculated and deducted from the actual sales. The company could ask for the tax to be calculated and paid on the invoices issued. In the context of the simplification of the tax collection technique for turnover tax, some types of products were gradually introduced to the flat-rate. The tax was not collected from each product turnover, but at a higher rate, usually at the manufacturer, and other turnover was no longer taxed.

In the area of indirect taxes, unification efforts have not been so successful. The unification was rare, usually by an amendment to the legal regulations then, in particular the beer tax in 1930, lemonade, mineral and soda water tax in 1937, or the introduction of other indirect taxes, in particular the yeast tax in 1932 and the artificial edible fats tax in 1936.

The English tax reform has radically changed the structure and construction of direct taxes. The existing system of taxation taken over from Austria–Hungary was already obsolete and heavily fragmented. For example in Slovakia and in Carpathian Ruthenia other legislation was applied. A thorough reform has been underway since 1922 with the primary objective being to unify the system and ultimately to complete modernisation. The reform also introduced a new system of self-governing allowances, adjusted the subsidy policy for municipalities, districts and countries. Its result was both to make the system of taxation more transparent and to ensure a uniform tax burden throughout the country.

3 The Period of 1953–1989

On the 1st of January 1953 a fundamental tax reform was carried out. All previous taxes have been cancelled except for taxes on literary and artistic activities. The reform introduced new taxes: turnover tax (Act No. 73/1952 Coll.), which was replaced only in 1993 with the value added tax (Act No. 588/1992 Coll.); wage tax (Act No. 76/1952 Coll.), which was also replaced by income tax in 1993 (Act No. 586/1992 Coll.); agricultural tax (Act No. 77/1952 Coll.), newly amended by Act No. 50/1959 Coll.; income population tax (Act No. 78/1952 Coll.), newly modified by Act No. 145/1961 Coll.; trade tax (Act No. 79/1952 Coll.), abolished by Act No. 145/1961 Coll.; pension tax of cooperatives and other organisations (Act No. 75/1952 Coll.), and house tax (Act No. 80/1952 Coll.), which was subject to all buildings irrespective of the form of ownership, newly regulated by Act No. 143/1961 Coll.

The turnover tax (Act No. 73/1952 Coll.) replaced the previous general tax. A system of two state wholesale and retail prices was created. Tax has become a part of the price and has ceased to be just a surcharge for production costs.

Performance tax (Act No. 74/1952 Coll.) meant the splitting of the accumulation in enterprises carrying out various work from the current general tax.

The new regulation on the taxation of the cooperative sector was reflected in Act No. 75/1952 Coll., on the pension tax of cooperatives and other organisations. Cooperative ownership was one of the kinds of socialist property.

The introduction of the wage tax (Act No. 76/1952 Coll.) publicly proclaimed interest in liquidating the private sector. The determination of the amount was influenced by a number of factors (social and personal factors).

The new agricultural tax (Act No. 77/1952 Coll.) preferred the single agricultural cooperatives.

Income population tax (Act No. 78/1952 Coll.) expressed the differentiation between individual classes of the liberal professions (craft small-scale production and remnants of private retailing). The law on direct taxes dating back to 1927 was finally abolished.

Trade tax (Act No. 79/1952 Coll.) replaced the general tax. The law differentiated the payment of this tax by the type of trade from the viewpoint of their expected extinction. In contrast to the previous adjustment of the income tax, the new trade tax has a registration character.

The new house tax (Act No. 80/1952 Coll.) severely affected the owners of the rental houses. The taxation of homeowners did not change in principle.

The show tax (Act No. 81/1952 Coll.) replaced the general benefit from entertainment. Together with the house tax, it formed the basis of local taxes.

The only tax which was still in force was income tax on literary and artistic activities regulated by Act No. 59/1950 Coll.

Table 2. The system of taxation in Czechoslovakia after 1953

Direct taxes
▪ Pension Tax on Cooperatives and others Organisations (Act No. 75/1952 Coll.) ▪ Wage Tax (Act No. 76/1952 Coll.) ▪ Agricultural Tax (Act No. 77/1952 Coll., replaced Act No. 50/1959 Coll.) ▪ Income Population Tax (Act No. 78/1952 Coll., replaced Act No. 145/1961 Coll.) ▪ Trade Tax (Act No. 79/1952 Coll., replaced Act No. 145/1961 Coll.) ▪ House Tax (Act No. 80/1952 Coll., replaced Act No. 143/1961 Coll.) ▪ Tax on Literary and Artistic Activities (Act No. 59/1950 Coll., replaced Act No. 36/1965 Coll.)
Indirect taxes
▪ Turnover Tax (Act No. 73/1952 Coll.) ▪ Performance Tax (Act No. 74/1952 Coll.) ▪ Show Tax (Act No. 81/1952 Coll.) ▪ Motor Vehicles Tax (Act No. 98/1964 Coll.)

Source: www.aspi.cz

The tax reform was to deal with tax regulations from the pre-Munich Czechoslovak period and expressed a new socialist form of the system of taxation consisting of taxes deducing the accumulation of the socialist sector of the economy, taxes levied on the population and local taxes flowing to local budgets.

As a result of the adoption of the new Constitution in 1960, there have been some changes in the tax area, namely the adoption of a new income tax (Act No. 145/1961 Coll.), taxes on literary and artistic activities (Act No. 36/1965 Coll.) and motor vehicles tax (Act No. 98/1964 Coll.).

The system of taxation in the 1960s included taxes payable by socialist organisations (turnover tax, pension tax on cooperatives and other organisations, agricultural tax), taxes paid by the population (wage tax, special pension tax, tax on literary and artistic activities, income population tax, house tax and motor vehicle tax).

Another change in the system of taxation was due to the adoption of Act No. 143/1968 Coll., on the Czechoslovak Federation. The so-called corporate taxes have been introduced. With effect from 1 January 1970, the corporate tax system was a tax on profits, property taxes and wage taxes. There has been a replacement of current contributions from the gross national income of the enterprises. In addition to these taxes, a separate social security contribution was introduced.

At the end of 1971, with effect from 1 January 1972, the stabilised normalisation regime introduced a new system of deductions into the federal budget pursuant to Act No. 111/1971 Coll., on contributions to the state budget and social security contribution, to the budgets of both national republics pursuant to Act No. 117/1971 Coll. and pursuant to Act No. 122/1971 Coll. In accordance with § 1, the system consisted of a tax on profits, a deduction from capital, a wage bill, a social security contribution, a deduction from the depreciation of basic resources, additional contributions and direct payments to selected economic organisations according to the financial plan.

In the 1980s, the corporate taxation concept was re-evaluated and Act No. 16/1982 Coll., introduced: profit, free profit balance, social security contribution, depreciation of basic funds and additional payments.

4 The Period of 1989–2018

The other political situation and social orientation of Czechoslovakia after November 1989 necessitated changes in the tax area. The economy shifted from planned to market. The new system of taxation was established by Act No. 212/1992 Coll., on the system of taxation. It has dropped the existing tax breaks on taxes paid by socialist organisations and taxes paid by the population. Taxes are divided into direct (property and pension) and indirect (general excise tax and selective excise taxes). The breakdown of the system of taxation was based on the criterion of their subject.

Pursuant to Act No. 212/1992 Coll. the system of taxation consisted of the following taxes: value added tax; excise taxes (hydrocarbon fuels and lubricants, alcohol and spirits tax, beer tax, wine tax, tobacco and tobacco products tax); income tax (personal income tax and corporate income tax); property tax (land and buildings); road tax; inheritance tax; gift tax, real estate transfer tax and environmental taxes. The individual taxes, except for taxes on environmental protection, which have not been introduced, have been regulated by individual tax laws, namely: Act No. 586/1992 Coll., on Income Tax of Natural and Legal Persons; Act No. 338/1992 Coll., on real estate tax; Act No. 357/1992 Coll., on inheritance, gift and real estate transfer tax; Act No. 339/1992 Coll., later Act No. 16/1993 Coll., on Road Tax; Act No. 213/1992 Coll., later Act No. 587/1992 Coll., on Excise taxes and Act No. 222/1992 Coll., later Act No. 588/1992 Coll., on Value Added Tax.

Value added tax replaced turnover tax. The payer is only paying for the portion of the tax that adds value. It does not matter the number of steps or cycles through which the goods or service passes but the total added value.

Table 3. The system of taxation in the Czech Republic in 1993

Direct taxes
▪ Income Tax of Natural and Legal Persons (Act No. 586/1992 Coll.) ▪ Real Estate Tax (Act No. 338/1992 Coll.) ▪ Inheritance Tax, Gift Tax, Real Estate Transfer Tax (Act No. 357/1992 Coll.) ▪ Road Tax (Act No. 339/1992 Coll., later Act No. 16/1993 Coll.)
Indirect taxes
▪ Excise Taxes (Act No. 587/1992 Coll.) ▪ Added Value Tax (Act No. 588/1992 Coll.)

Source: www.aspi.cz

The main reason for the tax reform in 1993 was the unsatisfactory system of taxation, which was based on a planned, direct economy with a monopoly of foreign and domestic trade with state regulation of prices.

The aim of the reform, which has been achieved in its entirety, was to create a market tax system based on the principles of fairness, efficiency and simplicity, and a system that would reduce redistribution among operators, reduce the untenable tax quota, reduce corporate taxes and introduce new taxes.

In 2004, the Czech Republic became a member of the European Union. For this reason, the system of taxation has changed. Act No. 212/1992 Coll., on the system of taxation, was abolished. Individual tax laws remained in force only for indirect taxes. Act No. 588/1992 Coll., on excise taxes, was replaced by Act No. 353/2003 Coll., on Excise Taxes, and Act No. 585/1992 Coll., on value added tax was replaced by Act No. 235/2004 Coll., on value added tax.

Since January 1, 2008, the Czech system of taxation has added energy taxes (gas tax and some other gas taxes, solid fuel tax and electricity tax) on the basis of Act No. 261/2007 Coll., on the stabilisation of public budgets. These are taxes where their basis is a physical unit that is supposed to show a certain negative impact on the environment.

Table 4. The system of taxation in the Czech Republic 2004–2013

Direct taxes
▪ Income Tax of Natural and Legal Persons (Act No. 586/1992 Coll.) ▪ Real Estate Tax (Act No. 338/1992 Coll.) ▪ Inheritance Tax, Gift Tax, Real Estate Transfer Tax (Act No. 357/1992 Coll.) ▪ Road Tax (Act No. 16/1993 Coll.)
Indirect taxes
▪ Excise Taxes (Act No. 353/2003 Coll.) ▪ Added Value Tax (Act No. 235/2004 Coll.) ▪ Energy Taxes (Act No. 261/2007 Coll.)

Source: www.aspi.cz

The recodification of the Civil Law embodied in Act No. 89/2012 Coll., Civil Code, entered into force on 1 January 2014. As a result of the adoption of the Civil Code, it was necessary to issue a number of implementing regulations. For that reason, since January 1, 2014, the system of taxation has undergone the following changes. Act No. 357/1992 Coll., on Inheritance, Gift and Real Estate Transfer Tax was abolished. Inheritance and gift tax was incorporated into income tax (Act No. 586/1992 Coll.). The real estate transfer tax was replaced by the Tax on the Acquisition of Immovable Property and is regulated by Act No. 340/2013 Coll. The Real Estate Tax (Act No. 338/1992 Coll.) was renamed to Tax on Immovable Property. The other taxes on the title have been preserved, even though their substantive legal regulation was amended by Act No. 344/2013 Coll.

In 2017, the system of taxation was enriched with a new tax, a gambling tax (Act No. 187/2016 Coll.), which replaced the earlier levy on lotteries and other similar games. Including this, there is a direct tax where the profit from the gambling operation is taxed in the territory of the Czech Republic.

Table 5. The system of taxation in the Czech Republic 2014–2018

Direct taxes
▪ Income Tax of Natural and Legal Persons (Act No. 586/1992 Coll.) ▪ Gambling Tax (Act No. 187/2016 Coll.) ▪ Tax on Immovable Property (Act No. 338/1992 Coll.) ▪ Tax on the Acquisition of Immovable Property (Act No. 340/2013 Coll.) ▪ Road Tax (Act No. 16/1993 Coll.)
Indirect taxes
▪ Excise Taxes (Act No. 353/2003 Coll.) ▪ Added Value Tax (Act No. 235/2004 Coll.) ▪ Energy Taxes (Act No. 261/2007Coll.)

Source: www.aspi.cz

5 Conclusion

During the existence of an independent Czechoslovak or Czech state, there have been changes not only in political, social, but also legislative terms. The following events constituted the important historical and political milestones: the creation of a separate Czechoslovak state, the occupation, February 1948, the establishment of a federation, the dissolution of the Czechoslovak state and the creation of an independent Czech Republic and the accession of the Czech Republic to the European Union and the recodification of private law. These events have significantly affected tax law and the development of the system of taxation.

A number of factors contributed to the creation and organisation of the system of taxation in the Czech Republic at different times. These factors included mainly demographic and technological changes or a change in the political perception of some tax functions and public finances as a result of the outcome of the elections, war or change in the political regime.

The system of taxation changed in the period of time (1918–2018) as it was a product of political, economic and cultural development. A milestone has always been the implementation of a fundamental tax reform, here in 1927, 1953 and 1993, which separated the previous state establishment from the new one. The changes did not consist only of a change in the name of taxes, but throughout the tax system. They can simply be tracked using overview tables. These changes were logically related to the economic and social ideas of the state, which adapted them to the purpose of the system of taxation and the resulting relations, whose implementation was then in line with the actual effects of individual taxes.

History can be taught and is predictable for future developments. The system of taxation should therefore be fair, simple, comprehensible, consistent, effective, comfortable, stimulating and, above all, motivating for *futuro*.

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