

# Popis předmětu

<b>Zkratka předmětu:</b>	MUFU/4DASE	<b>Strana:</b>	1 / 3
<b>Název předmětu:</b>	Tax Systems		
<b>Akademický rok:</b>	2019/2020	<b>Tisknuto:</b>	11.09.2019 19:36

<b>Pracoviště / Zkratka</b>	MUFU / 4DASE			<b>Akademický rok</b>	2019/2020
<b>Název</b>	Tax Systems			<b>Způsob zakončení</b>	Kolokvium
<b>Název dlouhý</b>	Daňové systémy				
<b>Akreditováno/Kredity</b>	Ano, 0 Kred.			<b>Forma zakončení</b>	Kombinovaná
<b>Rozsah hodin</b>	Přednáška 20 [HOD/SEM]				
<b>Obs/max</b>	Statut A	Statut B	Statut C	<b>Zápočet před zkouškou</b>	ANO
<b>Letní semestr</b>	0 / -	0 / -	0 / -	<b>Počítán do průměru</b>	NE
<b>Zimní semestr</b>	0 / -	0 / -	0 / -	<b>Min. (B+C) studentů</b>	nestanoveno
<b>Rozvrh</b>	Ano			<b>Opakovaný zápis</b>	NE
<b>Vyučovací jazyk</b>	Čeština, Angličtina			<b>Vyučovaný semestr</b>	Zimní, Letní
<b>Volně zapisovatelný předmět</b>	Ano			<b>Počet dnů praxe</b>	0
<b>Hodnotící stupnice</b>	S N			<b>Hodn. stup. zp. před zk.</b>	S N
<b>Hod. v komb. formě studia</b>					
<b>Automat. uzn. záp. před zk.</b>	Ano pro FAI v případě předch. hodnocení Fx, ano pro FAM v případě předch. hodnocení Fx, ano pro FHS v případě předch. hodnocení Fx, ano pro FLK v případě předch. hodnocení Fx, ano pro FMK v případě předch. hodnocení F nebo Fx, ano pro FT v případě předch. hodnocení Fx, ne pro ostatní fakulty.				
<b>Periodicita</b>					
<b>Nahrazovaný předmět</b>	MUFU/DDSE				
<b>Vyloučené předměty</b>	Nejsou definovány				
<b>Podmiňující předměty</b>	Nejsou definovány				
<b>Předměty informativně doporučené</b>	Nejsou definovány				
<b>Předměty, které předmět podmiňuje</b>	Nejsou definovány				

## Cíle předmětu (anotace):

The course is taught in blocks and self-study is supported by modern teaching resources. The course is aimed at enhancing the knowledge of graduates of the master's degree programmes with contemporary theoretical approaches, methodological procedures and practical knowledge, which dominate in the area of tax policy in the European Union and in the world. The course will provide students with an economic theoretical basis focused on tax systems, the role of taxes in the economy, the development of taxes and of tax theories. Students will verify different approaches of tax policies with respect to the knowledge of tax theory. They will be able to identify solutions suitable for achieving specific tax policy objectives. Attention is also paid to international aspects of taxation in connection with the tax policy of the Czech Republic.

The course deals with the tax implications of the Czech Republic's involvement in international economic structures, problematics of EU tax policy, tax harmonization and tax competition (direct and indirect taxes), shared and delegated taxes. The presentation also focuses on impacts of taxation on the economy and society.

## Požadavky na studenta

Submission of a seminar paper focused on the selected managerial finance topic, related to the dissertation topic. The word count of the seminar paper is not prescribed, but it is recommended to follow the structure and word count of a standard academic paper.

Students shall submit the seminar paper to the respective teacher in an electronic form (by email) 2 weeks ahead of the term of their oral exams at the latest.

Oral exam shall take place on the announced dates in the form of an academic discussion, on the basis of the submitted seminar paper.

## Obsah

- The development of tax theories and the position of taxes in public budgets - history of tax theories and current tax principles (current state of tax theory, the benefit principle, tax fairness and tax equity). Effectiveness of taxes, excessive tax burden, direct and indirect administrative costs of taxes, overall loss of efficiency.
- Tax systems of EU countries and indicators used for international tax comparison (tax quota, statutory tax rate, effective tax rate and calculation methods, tax mix).
- Tax systems convergence, tax systems in EU countries, their typology and development, comparison with the Czech tax system.
- The links between the social and tax system and their incentives. Definition of taxable income. Deductible items. Tax reliefs. Effective tax rate. Tax assignment. The Tax relief policy in the framework of the income taxes and their impact on public budgets.
- Taxation of personal income. Methods of personal income taxation (negative income tax, withholding tax, flat rate tax, progressive form of taxation, gliding progressive taxes and existence of tax brackets, linear income tax, flat tax concept). Construction of personal income tax in the Czech Republic.
- Quasi-taxes in tax systems. The essence and importance of quasi-taxes. Social security systems, the reason for inclusion of quasi-taxes in the tax systems, income from these taxes. Context of solidarity and equivalence in pension systems. Origin and types of social events. Health insurance system, its characteristics, importance and link with personal income taxation.
- Taxation of corporations in the Czech Republic and the EU.
- Theoretical aspects of corporate taxation and its development. Corporate taxation versus personal income tax. Effective tax burden, implicit tax rates (ITR).
- The discriminatory effects of corporate income tax systems. The process of tax harmonization, harmonization activities in the EU in the field of corporate income taxation, the issue of the Common Consolidated Corporate Tax Base (CCCTB).
- Taxation of consumption and environmental taxes. Sales taxes, general consumption taxes, selective consumption taxes, consumption tax collection mechanism, EU tax harmonization process. Classification of environmental taxes, ecological tax reform, process of harmonization of ecological taxes in the EU.
- Real estate taxation and fiscal autonomy in the Czech Republic and EU countries. Theory of property taxes. The position of property taxation in the Czech Republic and EU countries. Delegated taxes in the context of fiscal autonomy. Real estate taxation and fiscal autonomy in the Czech Republic and EU countries.

#### Předpoklady - další informace k podmíněnosti studia předmětu

Knowledge of economics and accounting.

#### Získané způsobilosti

Student gains detailed knowledge about taxes and tax theories in Czech republic. He will be able to compare concepts among other european countries. Moreover the student will be able to utilize gained knowledge in various economical situations.

#### Studijní opory

#### Garanti a vyučující

- **Garanti:** prof. Dr. Ing. Renáta Hátová
- **Přednášející:** prof. Dr. Ing. Renáta Hátová

#### Literatura

- **Základní:** BORJA, P. *Taxation in European Union*. Springer International Publishing, 2017. ISBN 978-3-319-53919-5.
- **Základní:** JAMES, S., NOBES, Ch. *The Economics of Taxation: Principles, policy and Practice. 12th ed.*. Birmingham: Fiscal Publications, 2012. ISBN 978-1-906201-19-7.
- **Doporučená:** OATES, W., E. *Property Taxation and Local Government Finance*. Lincoln Institute of Land Policy, 2001. ISBN 978-1-558441446.
- **Doporučená:** JANOUŠKOVÁ, J. *Taxes and tax policy: Personal income tax*. Karviná: SU OPF v Karviné, 2012. ISBN 978-80-7248-765-3.
- **Doporučená:** HALL, R. E., RABUSHKA, A. *The Flat Tax: Updated Revised Edition*. Stanford: Hoover Press, 2007. ISBN 978-0-8179-9311-5.
- **Doporučená:** SCHNEIDER, F., COLIN, W. *The Shadow Economy*. Institute of Economic Affairs, 2013. ISBN 978-255-36674-8.
- **Doporučená:** MIRRLEES, J. *Welfare, Incentives, and Taxation*. Oxford University Press, 2006. ISBN 9780198295211.

#### Časová náročnost

**Všechny formy studia**

Aktivity	Časová náročnost aktivity [h]
Účast na výuce	20
Semestrální práce	80
Domácí příprava na výuku	100
<b>Celkem:</b>	<b>200</b>

**Vyučovací metody**

Monologická (výklad, přednáška, instruktáž)

**Hodnotící metody**

Ústní zkouška

**Předmět je zařazen do studijních programů:**