

## INCOME TAXATION CONFERENCE

The Department of Financial Law and Financial Science at the Faculty of Law, Charles University, held a conference on tax administration in October 2023. The conference was a big success as it was attended by 130 participants. This year, the department decided to follow with a conference focused on income taxation. It took place at the Faculty of Law, Charles University, on Friday 20 September 2024. The conference was able to repeat the success and brought 110 experts on income taxation from Czechia, Slovakia, Austria, Italy and Poland.

**Prof. Radim Boháč**, head of the department and dean of the faculty, opened with a keynote speech on the object of income taxation. He focused on the lack of definition of income in the Czech Income Taxes Act. It could be surprising that the key term of the income taxes and their regulation is not specified in the legal regulation and even court decisions or legal theory do not provide sufficient grounds for defining the term. This presentation was followed with a panel discussion presided by **Ondřej Málek**, tax advisor and researcher at the Faculty of Law, Charles University. The panel was formed by the leading experts – **Stanislav Kouba**, director general of taxes and customs section at the Ministry of Finance, **prof. Michal Radvan**, vice-dean at the Faculty of Law at Masaryk University, and **Jana Skálová**, tax advisor, auditor and associate professor of Faculty of Finance and Accounting at Prague University of Economics and Business. All the members of the panel provided insight view of different perspectives – from the point of view of regulation drafting, economics and tax theory.

There were four more panels that followed the introductory lecture and that offered various topics and experiences.

The first of them was focused on international and European taxation and was presided by **Petr Kotáb**, assistant professor at the Faculty of Law at Charles University. **Giuseppe Moramarco** (Vienna University of Economics and Business) brought an up-to-date topic of BEFIT regulation – a proposal for a new legislative framework for corporate taxation in the EU. He was followed by **Miroslava Večeř** (Faculty of Law, Charles University) who spoke on the topic of athletes and cross-border income challenges.

The second panel was mostly dealing with personal income taxation topics and was presided by **prof. Hana Marková** (Faculty of Law, Charles University). The first paper was given by **prof. Wojciech Morawski** (Faculty of Law and Administration, Nicolaus Copernicus University). He provided insight view on problems of taxation of remote employment and related cross-border challenges. **Jan Kopřiva** (Brno University of Technology) brought a topic of taxation of different ways of ownership transfer in case of immovable property. **David Kučerka**, as a member of the Knights of the Cross with the Red Star, spoke on taxation of a mass stipend and varieties in the Archdiocese of Prague. The panel was concluded by **Petra Kerndlová** (Faculty of Law, Charles

University) with a presentation on post-pandemic changes of income taxation. A lively discussion followed.

The third panel was dealing with corporate taxation and was presided by **Pavel Martiník** (Faculty of Law, Charles University). It was opened by **Jana Skálová** (Faculty of Finance and Accounting at Prague University of Economics and Business) with an analysis of exit tax in case of cross border mergers. **Jan Bonaventura** (Faculty of Law, Charles University) followed with a up-to-date topic of taxation of winding-up profit. **Kristýna Šedová** (Faculty of Law, Charles University) focused on abuse of tax law in case of holding structures. It is no surprise that it initiate a deep discussion as the institute of abuse of tax law, Anti-Tax Avoidance Directive (ATAD) and the Czech General Anti-Avoidance Rule (GAAR). The final paper of the panel was given by **Tatiana Jamrichová** (Faculty of Law, Matej Bel University).

The last panel was presided by **prof. Radim Boháč** (Faculty of Law, Charles University) and was fully formed by speakers from Slovakia. **Prof. Miroslav Štrkolec** (Faculty of Law, Pavol Jozef Šafárik University) opened with a speech on recent tax changes and their impact on public finance. **Andrea Szakács** (Faculty of Law, Komenský University) focused on exchange of information in tax matters. **Soňa Kubincová** (Faculty of Law, Danubius University) was dealing with income tax assessment in Slovakia. The panel was concluded by **Michal Úradník** (Faculty of Law, Matej Bel University) with a paper on taxation and liability in tort in the case of a taxpayer's legally reprobated conduct. The papers were followed by a final discussion. The different approaches to evidence in tax and criminal procedure became the leading topics of the debate.

The conference was able to attract not only tax advisory but also tax administration officers, students and academics from various EU countries. Therefore, it can be concluded that the conference was a big success. As it is a second conference by the department of Financial Law and Financial Science on tax law in a row, we can hope it means a start of a new conference series.

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