

Tax reforms in 90s of the 20th century in the field of income taxes using the example of the current Czech Republic

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Abstract: The paper aims to define the theoretical aspects of tax reforms and analyze fundamental aspects of the history of tax reforms of our country in 90s last century in comparison of situation in 80s. The paper discuss about income taxes. Tax reforms have recently been a frequently discussed topic at the level of individual economies and at level of OECD and EU countries. Tax reforms are not a new concept, the history of tax reform is very long and often tax reforms have repeated some tools.

Keywords: tax, tax reform, tax system, development, history, theory, practice, taxation

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