
Table of contents

Acknowledgements	9
Introduction	11
Chapter I	
Comparative assumptions	15
1. Operative rule	15
2. Comparative law methodology	16
3. Uniform terminology	18
Chapter II	
Sources of law and prerogative	21
1. Right to impose tax liabilities	21
2. Prerogative	25
3. Sources of law	28
3.1. Poland	28
3.2. Germany	29
3.3. Czech Republic	31
3.4. England	32
4. Formal and actual prerogative	34
5. Pardon	34
Chapter III	
Privilege and dispensation	37
1. Purpose of cancellation	37
2. Privilege	38
3. Dispensation	40
4. Classification criteria	43
5. Legal norms and factual circumstances	43
Chapter IV	
Discretion	47

Table of contents

1.	Uznanie administracyjne	49
1.1.	General remarks	49
1.2.	The role of discretion in tax matters	53
2.	Ermessen	54
2.1.	General remarks	54
2.2.	Discretion in tax law cases	56
3.	Správní uvážení	59
3.1.	General remarks	59
3.2.	The discretion under Czech tax law	61
4.	Discretion	62
5.	Summary	65
 Chapter V		
	Administrative cancellation	67
1.	Umorzenie	67
1.1.	Scope of tax cancellation	68
1.2.	Tax liabilities and tax arrears	69
1.3.	Public interest and important interest of the taxpayer	71
2.	Steuererlass	77
2.1.	Scope of cancellation	78
2.2.	Principle of equity	80
2.3.	The principle of equity in the objective sense	81
2.4.	The principle of equity in a subjective sense	85
3.	Prominutí dané	88
3.1.	Scope of cancellation	89
3.2.	Default interest cancellation	91
3.3.	Dispute over tax cancellation	98
4.	Extra-statutory concessions	100
4.1.	Legal basis	100
4.2.	Reasons for granting concessions	101
4.3.	Types of concession	102
4.4.	Extra-statutory agreements	104
4.5.	Legal nature of concessions	106
5.	Acceptilation	109
6.	Summary	111
6.1.	General comments	111
6.2.	Quasi-prerogative	114
 Chapter VI		
	Administrative tax cancellation granted by the minister of finance	117
1.	Cancellation by the MF under Polish law	117
2.	Cancellation by the MF under Czech law	120
3.	Cancellation by the MF under German and English law	123
4.	Summary	124

Table of contents

Chapter VII	
Insolvency arrangement	127
1. Restrukturyzacja	129
1.1. Course of proceedings	129
1.2. Conditions for cancellation	132
1.3. Position of the tax authority	133
2. Insolvenzplan	138
2.1. Arrangement for entrepreneurs	139
2.2. Position of the tax authority	141
2.3. Consumer arrangement	143
3. Reorganizace	148
3.1. Admissible conditions for arrangement proceedings	149
3.2. Adoption of insolvency arrangement	150
3.3. Position of the tax authority	152
4. Voluntary arrangement	153
4.1. Individual Voluntary Arrangement	154
4.2. Arrangement for legal persons—CVA	157
4.3. Position of the tax authority	160
5. Summary	163
Chapter VIII	
Debt relief	167
1. Oddłużenie	169
1.1. Scope of debt relief	169
1.2. Consumers	170
1.3. Conditions for consumer debt relief	172
1.4. Entrepreneurs	176
1.5. Debt relief before the reform in 2016	178
2. Restschuldbefreiung	180
2.1. Opening and conduct of the proceedings	180
2.2. End of proceedings	181
2.3. Conditions for debt relief	182
3. Oddlužení	184
3.1. Scope of debt relief	185
3.2. Opening debt relief proceedings	186
3.3. Conditions for debt relief	186
3.4. Method of debt relief	190
3.5. Completion of debt relief proceedings	191
4. Debt relief	193
4.1. Bankruptcy process	193
4.2. Debt relief order	195
4.3. County court administrative order	196
5. Summary	198
Conclusions	201

Table of contents

1. Cognitive conclusions	201
1.1. Prerogative	201
1.2. Legal norm and factual circumstances	203
1.3. Privilege and dispensation	204
1.4. Role of the court	205
1.5. Summary	206
2. Practical conclusions	207
3. Recommendations for further research	208
 Abbreviations	209
 Index	211