

## GAAR in the Slovak Republic

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The paper discusses the issue of legal GAAR in the conditions of the Slovak Republic. The authors clarify how this legal instrument has developed over time in the context of the EU law, highlight its peculiarities and at the same time compare it with the minimum standard required by the EU legislator. In the conclusion, the authors propose a possible optimisation of wording of the statutory GAAR in the Slovak Republic. The research was based on the legal wording as of 10 October 2023.

**Keywords:** GAAR, Slovak Republic, tax administration, taxation, foreseeability of law, tax evasion

**JEL Classification:** K34

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### Introduction

Taxes are an important social phenomenon that accompanies individuals throughout their entire lives. Historically, the first origins of taxes can be dated back to the period of ancient Rome or ancient Greece, when already in this period it was an important means of the rulers for conducting wars. Taxes have accompanied mankind for millennia, even though, obviously, the taxes at that time did not have the form of those that are collected nowadays [Babčák, 2015, p. 29]. Considering the fact that the personal-property interests of natural and legal persons suffer from paying taxes, it is not surprising that in practice one can encounter various actions by which individuals try to pay the lowest possible tax. This is where we encounter the term ‘tax evasion’ or ‘tax avoidance’.

Tax evasion is a problem that has existed in society since time immemorial, and one can agree with the opinion that tax evasion is as old as taxes themselves [Babčák, 2015, p. 50]. Individuals have always tried to develop activities aimed at minimizing their tax liability, by actions that could be in accordance with the law or, on the contrary, by actions that are contrary to it. Tax evasion is an action in violation of the law, thus, obviously, is undesirable in society and there is a need for initiatives by states or international organizations (especially the EU or OECD) aimed at preventing it.<sup>1</sup> However, legal tax avoidance is a completely

<sup>1</sup> These international organizations were forced to approach the solution of tax evasion even under the pressure of findings resulting from ‘optimization’ cases of large companies such as Starbucks, McDonald’s, Amazon, and others [Babčák et al., 2018, p. 472].

natural phenomenon [Karfíková, Karfík, 2015, 255; Boháč, 2015, p. 37]. In fact, several institutes enshrined in the legislation make it possible to minimize one's tax liability.

Čollák [2016] refers to the right to minimize tax liability as a natural right of an individual. According to Gomułowicz and Malecki [2008], the effort to minimize the tax liability is a natural instinct of the taxpayer. It is possible to agree that actions aimed at reducing tax liability are only a kind of expression of the economic theory of the rational behaviour of subjects [Čollák, 2016, pp. 39–58]. After all, everyone has the right to pay tax in the amount that follows from the relevant legal regulations while respecting procedural standards, but even so, several conflicting situations can be identified in real application practice.

Due to globalization, which affects all spheres of human life, and in connection with the enormous expansion of international trade, there is an increase in the number of tax evasion cases, and moreover, digitalization contributes to their greater sophistication, which causes complications in the process of their detection. States are trying to look for certain mechanisms and tools to prevent such actions or, ideally, eliminate them. Purely national rules, which already have their traditional place in the tax systems of states, are, as practice has shown, not very effective; therefore, states are looking for a consensus at the international or at least European level in an effort to achieve the desired effect.

The package of measures against tax evasion from 2016 (hereafter referred to as ATAP) adopted at the EU level is a manifestation (at least outwardly) of the significant efforts of the EU member states to fight against this negative phenomenon. However, several other EU legal acts have been adopted at the EU level, which set combating tax evasion as one of their goals, if not the main one. ATAP included i.a. Council Directive (EU) 2016/1164 of 12 July 2016 laying down rules against tax avoidance practices that have a direct impact on the functioning of the internal market (hereafter referred to as ATAD I).

ATAD I contains the regulation of several measures, one of which is the general anti-abuse rule

(also known as GAAR). It is this tool in the fight against tax evasion that we will limit our research to in this paper, and since the measure in question has undergone an interesting development in the conditions of the Slovak Republic, this will be specifically addressed.

The aim of this paper is to evaluate the current regulation of the general anti-abuse rule applicable in the Slovak Republic in terms of legal certainty and general purpose of GAARs at the EU level, based on the analysis of its wording, its development and comparison with the relevant EU legislation and, propose its amendment *de lege ferenda*, if the authors arrive at the conclusion of such necessity.

## Literature review

The prohibition of abuse of law in the field of taxation is nothing new. At the same time, however, it is a question that remains very interesting and topical, because it is related to the still enormous range of tax evasion. It is, therefore, not surprising that the prohibition of abuse of law has been subjected to relatively extensive research by several prominent domestic and foreign authors addressing various aspects of the issue in their publications. According to Nouwen [2017], the fight against tax evasion is a question that resonates not only among professionals, but also among the general public. Some interesting publications can be pointed out here.

In the conditions of the Slovak Republic, the Košice School of Tax Law paid special attention to the problem of tax evasion. The monograph by Huba, Sábó and Štrkolec [2016], focusing on the field of income taxation at the international level, became one of the first comprehensive domestic efforts in the given area. This was also followed up by the of Popovič and others [2018], focusing more on ATAD instruments (including GAAR), which at that time were not implemented in their entirety, or Babčák's and others [2018], who published a monograph on tax evasion and tax fraud and legal options for their prevention.. In addition,

publications of Šimonová [2018], Stieranka, Sa-bayová, and Šimonová [2016], and Kačaljak [2017] may be emphasized. Bonk [2016, 2017, 2018a, 2018b] paid special attention to the prohibition of abuse of law. GAAR was investigated in the conditions of the Slovak Republic also by Sábo [2015], Románová [2015], Štrkolec [2016], or Koroncziová and Kačaljak [2017]. It is clear from the above that even at home the rule in question attracted increased attention of the academic community, which is also reflected in the number of publications on this topic.

Foreign literature is also rich in this regard. In the Czech Republic, Kappel [2018] dealt with the implementation of GAAR in the domestic conditions there; in Poland it was Kuźniacki [2018]. In addition to the mentioned authors, others who studied GAAR from several perspectives were Moreno [2016, 2017], Krever [2016], Seiler [2016], and others.

After a deep analysis of the literature in the conditions of the Slovak Republic, we have identified a research gap regarding the proposals for a possible amendment of wording of the currently applicable Slovak GAAR, which would reflect several reservations that have already been objected to by many authors in their research (see above).

## Research methods

Several methods of writing papers of this kind were used in the preparation of the paper, but above all these were analysis, synthesis, historical method, and comparison. Analysis as a decomposition method was used as a starting method. By means of the method in question, we were able to clarify the problems that are connected with the defined object of research – the legal GAAR and the object of the in-depth research with its individual components such as a subjective element, an objective element, or a purposefulness test. With the use of synthesis, we arrived at the formulation of conclusions in relation to the raised research aim and drew the conclusions arising from it. The result of the synthesis of knowledge is also

the formulation of the own proposal of the wording of the statutory GAAR. The historical method was also used. The use of this method aimed primarily at clarifying the historical context of the legal GAAR in the pre-ATAD period, as well as the post-ATAD period in the conditions of the Slovak Republic, and we clarified how the EU law influenced its form in the course of time. In addition to the above, we also used a comparative method. The use of this method mainly aimed at clarifying the differences in the individual components of the legal GAAR in its versions before and after the adoption of the ATAD I, and also using the comparative method, we were able to point out the differences between the legal wording of GAAR in the conditions of the Slovak Republic (in its post-ATAD form) and with the text of the mentioned measure under ATAD I.

## Results

### The development of implementation of GAAR into the Slovak tax law

Before the change in 2014, the Slovak tax legislation had among the principles of tax administration the clause generally known as the ‘substance-over-form principle’, enabling the tax administrators not to take into consideration the action of a taxpayer targeted at circumvention of law by pretending a legal relationship or a matter of fact [Románová, 2015], under which cases of abuse of tax law using artificial transaction lacking the business purpose were addressed<sup>2</sup> as is perceived by the literature.<sup>3</sup> This was enacted in Art 3 sec. 6 of the Act. No. 563/2009 Coll., on tax administration (The Code of Tax Procedure) and on change

<sup>2</sup> See e.g. the decision of the Supreme Court of the Slovak Republic, case no. 3 Sžf/45/2010, p. 5.

<sup>3</sup> GAAR is a rule “enabling the tax office collecting the tax to assess the tax based on the result of transactions or facts in which the components leading to evasion of tax are not considered, e.g. through the substance-over-form principle” [Krever, 2016 cit. in Kačaljak, 2017, p. 17].

and amendment of certain laws, as amended (hereinafter referred to as *Code of Tax Procedure*), stating that “within the application of special acts in the administration of taxes, the actual content of the legal action or other facts decisive for the assessment or collection of the tax shall be taken into account”.

On 1 January 2014 GAAR was implemented, by adding a new clause into the mentioned Art 3 sec. 6, with the wording as follows: “A legal action or other facts essential for identification, assessment or collection of a tax without an economic substance and resulting into a purpose-built tax avoidance or acquisition of such tax benefit to which the taxpayer would not be otherwise entitled or resulting into a purpose-built reduction in tax liability shall be disregarded within administration of taxes”.

This amendment to the Code of Tax Procedure was made on the basis of two elements, the first being the initiative of the Slovak Republic in fight against tax fraud in the light of the measures proposed by the Analysis of the payments for goods, services, and other forms of payments made by taxpayers for the benefit of persons established in non-cooperative and off-shore jurisdictions within the Action Plan of the National Reform Programme 2014, and the second, the Commission recommendation of 6 December 2012 on aggressive tax planning, C(2012) 8806 final (hereinafter referred to as *2012 Recommendation*), by which the European Commission encouraged the Member States to introduce the following clause in their national legislation: “An artificial arrangement or an artificial series of arrangements which has been put into place for the essential purpose of avoiding taxation and leads to a tax benefit shall be ignored. National authorities shall treat these arrangements for tax purposes by reference to their economic substance” (in its Art. 4.2 and seq.).<sup>4</sup>

Since the 2012 Recommendation did not constitute a legally binding act and did not encourage all Member States to implement the statutory GAAR, the EU proceeded to a more ambitious ini-

tiative and adopted ATAD I (within ATAP), which, in the framework of its provisions in Article 6 incorporated the statutory GAAR [Bonk, Románová, 2018, p. 217]. This was implemented in Slovakia as regards GAAR since 1 January 2018, by amending the wording of the previous GAAR clause to “a legal action or a series of legal actions or other facts performed without a proper business reason or other reason not reflecting to the economic reality, whereas at least one of the purposes of which is the avoidance of a tax liability or the obtaining of such a tax advantage to which the taxpayer would not otherwise be entitled, shall be disregarded within the tax administration”.

As the result of the implementation of the Council Directive (EU) 2015/121 of 27 January 2015 amending Directive 2011/96/EU on the common system of taxation applicable in the case of parent companies and subsidiaries of different Member States, there is another GAAR applicable in the Slovak Tax Law since 1 January 2016. It was implemented into the Act no. 595/2003 Coll., on Income Tax as amended (hereinafter referred to as *Income Tax Act*) in a new Art. 50a stating the rules against abuse: “If the taxpayer receives a share of the profits under a measure or several measures that having regard to all relevant facts and circumstances cannot be considered for the purposes of this Act, as real, and their main purpose or one of the main purposes is to obtain a benefit for the taxpayer, which is contrary to object or purpose of this Act, such share of the profits shall be subject to tax. Such measure may consist of more measures or their parts. For the purposes of this act, above measure shall not be regarded as genuine to the extent to which it is not realised on the grounds of true business reasons corresponding to economic reality”.

### Current state of legislation: ATAD’s GAAR vs. Slovak statutory GAAR

The legal wording of GAAR within the framework of the Code of Tax Procedure in the conditions of the Slovak Republic shows several peculiarities

<sup>4</sup> See the Explanatory report to the Act no. 435/2013 Coll.

compared to ATAD's GAAR. Several important facts are connected with the legal text of the general anti-abuse rule, which need to be analysed and clarified. One of them is the question of which taxes are protected by this instrument. ATAD I refers to, respectively, introducing tools to combat tax avoidance practices in the field of corporate taxation. The statutory GAAR in the Slovak Republic is not limited to corporate income tax, but to all types of taxes that are introduced in the conditions of the Slovak Republic, which also results from its incorporation within the provisions of the general procedural code in the field of taxation. Bonk goes even further on this issue and states that this tool can also be applied in relation to fees, reasoning this position on Art. 2 letter b) the Code of Tax Procedure, which contains a relatively broad definition of the term 'tax' [Bonk, 2018, p. 52].<sup>5</sup> However, we are of the opinion, based on the purpose of the legislation in question, that the mentioned rule will be applied exclusively only in relation to tax obligations. We could only consider the application to the area of fees on a purely hypothetical, theoretical level.

The immanent components of GAAR are an objective and a subjective element. The **objective element** was shaped to a great extent by the jurisprudence of the Court of Justice of the EU, which emphasized in several decisions that for the purpose of identifying the abuse of law in a specific case, a combination of objective circumstances is necessary, in which, despite formal compliance with the law, the purpose of such rules was not preserved.<sup>6</sup> It is clear from the above that an ob-

<sup>5</sup> The legal regulation in question understands the term 'tax' not only tax according to special regulations (that is, individual tax laws), but also interest on delay (former penalty interest), interest and fine according to the Tax Code or special regulations, local fee for municipal waste according to a special regulation and local development fee according to a special regulation.

<sup>6</sup> The stated fact was established, e.g. also in the judgment of the Court of Justice of the EU in case C-110/99 Emsland-Stärke of 14 December 2000, but Bonk [2021, p. 13] points that it was judgement in Kofoed Case (C – 321/05 H. M. Kofoed of 5 July 2007) that truly opened the space for academic discussion on abuse-of-law concept in tax

jective element must be present in a given case in order to establish the abuse of rights.

Another element that needs to be identified is the **subjective element**. In relation to this element, we have to take a very critical stance regarding the inconsistency of the terminology used, which can be observed not only at the national level, but also at the European level. The wording of the original statutory GAAR referred to a legal act or other facts without economic justification. Also taking into account that the concept of 'economic justification' is not characteristic of the continental legal system, but rather of the common law, there was a change in the perception of this institute in this respect as well.<sup>7</sup>

The current wording of the above-mentioned Slovak GAAR refers to actions that were carried out "without a proper business reason or another reason that does not reflect economic reality". Even the current wording of the subjective element is not entirely appropriate, especially if we consider "other reasons that do not reflect economic reality". This is a very general expression of a group of any reasons that are not of a business nature, e.g., the tax, labour law or other reasons. In application practice, this can have a negative impact on the rights and legally protected interests of individuals.<sup>8</sup>

The wording of the original statutory GAAR (before its amendment) had at first glance a wider scope of application, because the clause currently applies to **two situations**, which are a legal act (or several legal acts) or other facts, at least one of the purposes of which is:

- avoidance of a tax liability, or
- obtaining of such a tax advantage to which the taxpayer would not otherwise be entitled.

law and N Luxembourg 1 and Others Case (Joined Cases C-115/16, C-118/16, C-119/16 and C-299/16 N Luxembourg 1 and Others v Skatteministeriet of 26 February 2019) that definitely confirmed the concept in (direct) tax cases.

<sup>7</sup> This concept was mainly created by the jurisprudence of the Supreme Court of the USA [Bonk, 2018a, pp. 52–67].

<sup>8</sup> In this regard, it will be necessary to wait for the jurisprudence of the courts of the Slovak Republic when specifying this phrase.

Considering the above-mentioned scope of application of the current statutory GAAR, it can be concluded that, compared to the period until the end of 2017, the Code of Tax Procedure no longer includes the situation where there is a purposeful reduction of the tax liability. However, in our opinion, the purposeful reduction of the tax liability can be considered as one of the forms of tax benefit to which the tax subject would not otherwise be entitled, and therefore, this situation can also be penalized through the post-ATAD GAAR.

When analysing the individual elements of the statutory GAAR, the purpose test is no less important. This also changed in the course of development in the Slovak Republic, but we have to state that rather for the worse, if we look at it through the optic of the taxpayer. The current wording of GAAR is designed in such a way that it will be sufficient for the tax administrator to disregard a transaction if even one of the purposes was aimed at avoiding a tax obligation or obtaining a tax advantage to which the taxpayer would not otherwise be entitled. However, if we go back to the previously analysed wording of GAAR contained in Art. 6 sec. 1 of ATAD I, we find that it speaks about the main, or one of the **main purposes**.

ATAD's GAAR is, therefore, a much narrower provision than the obligation under the Slovak Republic's current and even former GAAR. Such legislation can prevent the taxpayers, or at least make it difficult for them to exercise their rights stemming from the relevant tax-legal regulation and can represent a dangerous means in the hands of the tax administrator, which can also significantly affect the process of proof and the position of the taxpayer within it.

In our opinion, the wording of the legal GAAR in the Slovak Republic should be amended as follows: "For a legal act, several legal acts or other facts carried out without a proper business reason, which reflects the economic reality, and whose main or one of the main purposes is to avoid tax obligations or obtain such a tax advantage to which the taxpayer would not otherwise be entitled, shall not be taken into account in the tax administration". Such wording eliminates the

presented reservations and thus creates a certain degree of balance within tax-legal relations (especially if discussing the process of proof in the tax administration, where this institute is often being overused) and would be even more consistent with some already found court's decisions on assessment of this issue, where the court speaks of cases "where there is no economic sense at all" – which is to be considered as an abuse of objective tax law<sup>9</sup> or where the court, despite the wording of the current GAAR clause, cites directly from the Court of Justice's decision on Halifax<sup>10</sup> that it must follow that "the main goal of the services in question is to obtain a tax advantage" and that "business reason is absent".<sup>11</sup> One might, therefore, imply that even the courts are not truly satisfied with the current GAAR wording. We believe that our proposals regarding the possible form of the legal GAAR will stimulate further scientific discussion with the aim of improving the quality of tax legislation, which should respect not only the principle of priority of the fiscal interests of the state but should also take into account the rights of taxpayers.<sup>12</sup>

The current legislation of the Code of Tax Procedure is stricter in terms of GAAR compared to the legislative minimum of protection under Art. 3 of the ATAD I in connection with Art. 6 sec. 1 of the ATAD I. We are of the opinion that the Slovak legislator, perhaps unintentionally, has caused significant problems for taxpayers who (as we have already stated above) may not be able to exercise the rights they are entitled to under the (other) provisions of the Slovak tax legislation due to uncertainty as regards the future interpretation of

<sup>9</sup> Judgement of the County Court Trenčín in case 11S/191/2019 of 30 September 2020 ("Fulfillment, or actions that are not carried out within the framework of usual business conditions, in which there is no economic sense and are declared only for the purpose of obtaining benefits regulated by law, can be considered as an abuse of objective tax law").

<sup>10</sup> C-255/02 of 21 February 2006.

<sup>11</sup> Judgement of the Supreme court of Slovak Republic in case 3Sžfk/9/2019 of 10 December 2019.

<sup>12</sup> As declared by the decision of the Supreme Court of the Slovak Republic, case no. 3Sžfk/64/2017.

their actions by tax administration. Similar conclusions on too excessive interpretation potential of the current wording of the Slovak GAAR clause are mentioned by Babčák et al. [2018, p. 136] and Bonk [2018b]. Taking into account that this is a very sensitive issue and considering that it affects a wide group of entities, we are of the opinion that it would be more appropriate if the current wording of GAAR was replaced; while the Slovak lawmaker could more adhere to the wording used by ATAD I, and as far as the wording of the objective element is concerned, also the 2012 Recommendation.

## Conclusion

The EU law fundamentally affects the national legal systems of individual member states, including the Slovak Republic. Tax law is no exception. Given the fact that tax evasion represents a problem that crosses the borders of the states, a joint and coordinated action across all EU member states is necessary in the fight against this negative phenomenon (especially tax evasion).

The logical result of this fact is the increasing number of legal acts (especially directives and regulations) that address the mentioned problem. These include the 2012 Recommendation, which is not legally binding, and ATAD I, which was already binding on member states that had to respond to it within the framework of national legislation, while the choice of forms and methods in the implementation process was at their discretion. Both of the mentioned acts contained several measures in the fight against tax evasion and one of them was the introduction of the legal GAAR, even though the prohibition of abuse of law in the field of taxation was no longer in doubt in view of the jurisprudence of the Court of Justice of the EU.

The development of statutory GAARs differed as regards particular EU member states. Before 2012, in the Slovak Republic they were addressed through the substance-over-form principle (also

known as the principle of informality). However, after the adoption of the 2012 Recommendation, the situation changed and the provision of Art 3 sec. 6 of the Code of Tax Procedure was supplemented by another sentence, representing the statutory GAAR, which could be seen as a certain complementary superstructure of the substance-over-form principle [Bonk, 2021, p. 19, highlighting Prievozníková, 2015 and Popovič, 2016]. Nevertheless, the development did not finish here and continued even after the adoption of ATAD I. Despite the fact that the Slovak lawmaker was not faced with the obligation to introduce the statutory GAAR into national law (as such was already present), he proceeded to amend the existing one.

As the result of the research performed, we came to several findings about the peculiarities of the legal GAAR in the Slovak Republic. One is the fact that this institute applies to the entire tax system and not just to income tax. In addition, other elements of the statutory GAAR led us to the conclusion that the Slovak legislation is stricter than the one that was necessary, either in terms of the 2012 Recommendation or in terms of ATAD I to the detriment of the rights of taxpayers, capable of violating the principle of legal certainty. Such findings lead us to the conclusion on the suitability of amendment of the current GAAR clause applicable in Slovakia, advising the legislator to reconsider its current approach and amend the provision of Art. 3 sec. 6 of the Code of Tax Procedure in higher coherence with the wording of the GAAR clause used in the ATAD I directive.

## Acknowledgments

In this way we want to note that the research results presented in this paper was supported by the Research and Development Agency under Contract No. APVV-19-0124 named “Tax law and new phenomena in the economy (digital services, shared economy, virtual currencies)”.

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Received: October 16, 2023

Accepted: October 27, 2023

Published: December 31, 2023

Centre for Analyses and Studies of Taxation  
Centrum Analiz i Studiów Podatkowych

· PUBLISHER ·

CENTRE FOR ANALYSES AND STUDIES OF TAXATION SGH · Al. Niepodległości 162 · Warsaw 02-554 · Poland  
DOMINIK J. GAJEWSKI (General Editor) · GRZEGORZ GOŁĘBIEWSKI · ADAM OLCZYK (Managing Editor)

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