

The abstract

Problems of the taxation of non-building structures with real estate tax

The dissertation concerns rules of the taxation of non-building structures with real estate tax. It consists of five chapters. The first relates to the real estate tax as a local property tax. The second concerns non-building structures or their parts used to conduct a business. The third and fourth chapters discuss major legal problems with classifying non-building structures and applying different rules of taxation. The fifth chapter contains an analysis of the taxation of non-building structures from the perspective of the general rules of the tax law.

The author points to the deficiency of a definition of non-building structures in the provisions of the Act on Local Taxes and Fees. Tax regulations do not define properly what the term non-building structure means. It is necessary to use the provisions of the construction law. However, the application of these regulations is also not accurate. The author emphasizes the role of interpretations and court sentences in solving disputes. However, given the variability of sentences, their application does not guarantee predictability and certainty of legal environment. Furthermore, the author claims that the tax basis for non-building structures is also defined improperly. Last but not least, analysis of the taxation of non-building structures from the perspective of the general tax law rules is provided. It describes the principles of legality, autonomy of tax law, legal certainty, non-retroactivity, and resolving doubts in favour of taxpayers. According to the author, these rules are not properly followed.