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Abuse of Tax Law in a Comparative Perspective: An Analysis of French and Czech Regulations³

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Abstract

The concept of abuse in tax law is well established in many EU Member States, as it is an important element of the financial security and resilience of the economic system. However, the manner in which this concept is regulated is not uniform. It is therefore crucial to determine whether we can observe only small differences in this field or whether exists is a significant conceptual divergence among EU countries.

The purpose of this article, which applies dogmatic, historical-descriptive, and, above all, comparative methods, is to examine the legal framework governing the abuse of tax law in France and the Czech Republic.

The analysis leads to several conclusions that may be potentially interesting from the perspective of other EU countries. Another issue addressed concerns the compatibility of the examined solutions with the technological changes observable across almost all areas of the economy and branches of law. The different approaches to regulating the abuse of tax law in France and the Czech Republic presented in this paper may also serve as an impulse for further comparative or national studies aimed at identifying the most effective and efficient model in this field.

Keywords: abuse of law, French law, Czech law, comparative law, tax law.

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Nadużycia prawa podatkowego w perspektywie porównawczej na przykładzie regulacji we Francji i Republice Czeskiej⁴

Streszczenie

Pojęcie nadużycia prawa w prawie podatkowym jest dobrze znane w wielu państwach członkowskich UE, ponieważ stanowi istotny element bezpieczeństwa finansowego i odporności finansowej systemu gospodarczego. Sposób prawnej regulacji tego zjawiska nie jest jednak jednolity, dlatego warto ustalić, czy w obrębie państw UE można zaobserwować jedynie niewielkie różnice w tym zakresie, czy też istnieją tu jednak znaczące rozbieżności pojęciowe.

Celem niniejszego artykułu, w którym autorzy posługują się metodą dogmatyczną, historyczno-opisową oraz – przede wszystkim – porównawczą, jest zbadanie ram prawnych nadużycia prawa podatkowego na przykładzie prawa francuskiego i czeskiego.

Analiza prowadzi do kilku wniosków, które mogą być interesujące z perspektywy innych państw UE. Kolejna analizowana kwestia dotyczy zgodności omawianych rozwiązań ze zmianami technologicznymi obserwowanymi w niemal wszystkich obszarach gospodarki i gałęziach prawa. Przedstawione w niniejszym artykule różne sposoby regulacji nadużyć w prawie podatkowym we Francji i w Czechach mogą również stanowić impuls do dalszych badań porównawczych lub krajowych, mających na celu określenie najbardziej efektywnego i wydajnego modelu w tym zakresie.

Słowa kluczowe: nadużycie prawa, prawo francuskie, prawo czeskie, prawo porównawcze, prawo podatkowe.

⁴ Badania wykorzystane w artykule nie zostały sfinansowane przez żadną instytucję.

Introduction

The regulation of the concept of abuse in tax law is one of the key elements of a national tax system, particularly in terms of its potential effectiveness. The comparative analysis presented in this paper is an attempt to address several scientific questions that may also be important from the perspective of all EU Member States. The core idea is to examine whether, despite the European Union's general framework, there exist only minor differences or significant divergences between French and Czech law. Another issue concerns the compatibility of the discussed solutions with the occurring technological changes, as the effective regulation of abuse in tax law is an important element of both global and national financial security and stability.

It is also important to emphasise that the choice of French and Czech law as the subject of this comparative analysis has already been the focus of several studies.⁵ The links between France and the Czech Republic are not only historical but also conceptual, as in the case of the concept of a uniform general clause in civil law.⁶ Recent publications have also included studies comparing Czech law with that of other EU countries, particularly in the field of tax law, which makes this system representative of at least part of the Central and Eastern European Member States.⁷

The methodology used by the authors in this study is based on historical and dogmatic analysis, with particular emphasis on the comparative method. The application of comparative law in the field of abuse in tax law allows for the presentation of both similarities and differences between the legal systems chosen for analysis. The adopted method also provides a deeper understanding of different legal approaches to similar legal challenges and, consequently, enables the formulation of more universal conclusions in this field. One of the traditional goals of comparative law is the improvement of national legislations, which can be achieved by introducing into a national system those elements and solutions found in other jurisdictions that appear more effective than the existing ones. Variation in the

⁵ R. Bartes, M. Mariański, *The financial law in the Constitution from a comparative perspective. Reflections based on the example of France and Czech Republic*, "Przegląd Prawa Konstytucyjnego" 2024, 6, p. 287.

⁶ B. Lewaszkiwicz-Petrykowska, *Współczesne prawo cywilne a Code civil Napoleona jako dziedzictwo wielowiekowej kultury prawnej*, „Czasopismo Prawno-Historyczne” 2005, LVII, p. 126–127.

⁷ M. Mariański, M. Radvan, *Tax amendments in times of crises in Poland and Czech Republic. Selected legal aspects*, "Studia Prawnoustrojowe" 2024, 64, p. 203.

solutions adopted under different legal orders is both a challenge and an opportunity to develop structures that ensure greater stability and equity in the analysed field.⁸ It is also important to stress that comparative analysis may lead to recommendations concerning the incompatibility of the analysed systems in a given field and, as a result, to the conclusion that it is impossible to adapt foreign solutions at the national level⁹. The importance of such analyses is even greater at a time when global society is increasingly mobile and legal regulations are becoming ever more internationalised. In this context, due to the phenomenon of tax optimisation, the regulation of abuse in tax law is becoming an important element of the public policies of European Union Member States.

An Overview of French Tax Law

French tax law is a distinctive system that is the result of historical evolution and continuous adaptation to technological and economic changes. This specificity arises from the fact that French law is generally characterised by the significant role of jurisprudence, especially in the civil and administrative fields. One example of this prominent judicial influence in tax law is the inclusion, within stator provisions, of rules derived from decrees issued by the French Supreme Administrative Court (fr. *Conseil d'Etat*).¹⁰

As for the general structure of tax law regulation, it is important to bear in mind that in France there is a classical division between substantive tax law and procedural tax law. Substantive law is regulated in the General Tax Code (*Code général des impôts – hereinafter CGI*), while procedural aspects are contained in the Code of Fiscal Procedure (*Fr. Livre des procédures fiscales – hereinafter LdPF*).

When it comes to the General Tax Code (CGI), this act was established by four decrees and one order (*Fr. un arrêté*) dated 6 April 1950,¹¹ all published in the Official Journal of 30 April 1950. The purpose of the abovementioned acts was to consolidate the previously separate tax regulations into a single code. The most important act was Decree No. 50-478 of 6 April 1950, which laid down the public administration regulations for the overhaul of tax codes and the harmonisation

⁸ Ch. Engel, *Challenges in the Interdisciplinary Use of Comparative Law*, "The American Journal of Comparative Law" 2021, 69(4), p. 777.

⁹ M. Siems, *Comparative law*, Cambridge University Press, third edition, Cornwall 2022, p. 5.

¹⁰ M. Popławski, B. Pahl, M. Mariański, *Wpływ francuskiego Trybunału Konstytucyjnego (Conseil constitutionnel) na krajowy system podatkowy. Analiza na przykładzie podatku od bardzo wysokich dochodów (taxe sur les très hauts revenus)*, "Przełęcz Prawa Konstytucyjnego" 2023, 5, p. 327 *et seq.*

¹¹ Fr. Arrêté du 6 avril 1950 portant refonte et codification des arrêtés pris pour l'application des lois réunies dans le code général des impôts.

of their provisions with those of the Decree of 9 December 1948 and subsequent laws.¹² The remaining 3 decrees – nos. 50-479, 50-480, and 50-481 – were all published in the same Official Journal of 30 April 1950.

As for the Code of Fiscal Procedure (LdPF), this act resulted from proposals made in the 1970s to simplify the General Tax Code by separating the provisions concerning disputes as well as the procedural aspects of the tax assessment and recovery. Ultimately, the LdPF was detached from the General Tax Code by two decrees of 15 September 1981¹³ and entered into force on 1 January 1982.

As for the issue of abuse in tax law, this aspect is regulated primarily in the Code of Fiscal Procedure, Title II, concerning tax control. Section IV includes, in turn, a separate part – Articles L. 64 to L. 64B – dealing specifically with this matter. However, it is worth noting that a general provision is also found in Article 205 A of the General Tax Code.¹⁴

Abuse of Tax Law in France

As already mentioned, the concept of abuse of tax law is regulated in Articles L. 64 to L. 64 B of the French Code of Fiscal Procedure.

The first regulation in the analysed field, set out in Article L. 64 LdPF, was most recently modified by Law No. 2018-1317 of 28 of December 2018.¹⁵ This amendment became the subject of renewed discussion concerning the changes introduced, especially in relation to the process of globalisation.¹⁶

According to the abovementioned article, the administration is entitled – in order to restore the true nature of transactions – to disregard acts constituting an abuse of law as unenforceable against it, either because these acts are fictitious in nature or because they seek to benefit from the literal application of texts or decisions contrary to the objectives pursued by their authors. Another element of the

¹² Fr. décret n° 50-478 du 6 avril 1950 portant règlement d'administration publique pour la refonte des codes fiscaux et la mise en harmonie de leurs dispositions avec celles du décret du 9 décembre 1948 et des lois subséquentes.

¹³ Fr. Décret n°81-859 du 15 septembre 1981 portant codification des textes législatifs concernant les procédures fiscales oraz Décret n°81-860 du 15 septembre 1981 portant codification des textes législatifs concernant les procédures fiscales.

¹⁴ V. Lamy, *L'équilibre de l'abus de droit en matière fiscale : entre insécurité juridique objective et recherche de confiance légitime*. "Revue du droit public" 2021, 5, p. 1211.

¹⁵ Fr. Loi n° 2018-1317 du 28 décembre 2018 de finances pour 2019, Journal of Laws JORF n°0302 du 30 décembre 2018.

¹⁶ É. Coulon, *La théorie de l'abus de droit en matière fiscale : la fin de l'âge d'or*, "Les Cahiers Portalis" 2023, 11(1), p. 93; C. De la Mardièrre, *L'abus de droit fiscal en France Principes de droit interne – France*. „Revue internationale du patrimoine" 2022, 10–11, p. 92.

definition of abuse of tax law is that such acts could not have been motivated by any reason other than the avoidance or mitigation of tax burdens that the person concerned would normally have borne in view of their actual situation or real activities carried out.

In the second paragraph of Article L. 64 LdPF, the French legislator specifies that, in the event of disagreement regarding the corrections made on the basis of this article, the dispute shall be submitted, at the taxpayer's request, to the Tax Abuse Committee¹⁷ for review. The tax administration may also refer the dispute to the committee. The opinions issued in this field are compiled in an annual report, which is made public.

The second provision in this area is contained in Article L. 64 A LdPF. This article states that, subject to the application of Article 205 A of the General Tax Code, the tax administration is entitled to reject, as non-binding upon it, acts which, while seeking to benefit from a literal application of texts or decisions contrary to the objectives pursued by their authors, have as their principal motive the avoidance or reduction of tax liability. It also provides that if these acts had not been undertaken, the taxpayer would normally have incurred liability in light of their actual situation or activities. In the event of disagreement regarding the corrections made under this article, the dispute may be submitted – at the request of either the taxpayer or the tax administration – to the committee referred to in Article L. 64 of the same Code.

It should also be noted that Article 205 A of the General Tax Code, referred to in Article L. 64 A LdPF, is featured in the chapter on corporate tax for companies and other legal entities¹⁸. This article, which implements the Anti-Tax Avoidance Directive (ATAD), provides that for the purposes of corporate income tax assessment, no account shall be taken of any arrangement or series of arrangements¹⁹ established for the principal purpose or one of the principal purposes of obtaining a tax advantage that is contrary to the object or purpose of the applicable tax law, where such arrangements are not genuine, having regard to all relevant facts and circumstances. The article further specifies that an arrangement or series of arrangements is considered non-genuine to the extent that it is not established for valid commercial reasons reflecting economic reality.

The final provision concerning abuse in tax law is provided in Article L. 64 B LdPF. This provision states that the procedures defined in Articles L. 64 and L. 64 A do not apply where a taxpayer, prior to the conclusion of one or more acts, has

¹⁷ Fr. Comité de l'abus de droit fiscal.

¹⁸ Impôt sur les bénéfices des sociétés et autres personnes morales.

¹⁹ Where the an arrangement may consist of several stages or parts.

consulted the central administration in writing, providing all relevant information to assess the true scope of their operation, and the administration has failed to respond within six months of the request for information.

Finally, it appears reasonable to add that the original French texts of the Tax Procedure Code use the term “*abus de droit*,” whereas in the General Tax Code the legislator employs the expression “*montage à but exclusivement fiscal*”. This terminological diversity was noted by the French Constitutional Court, particularly in Decision No. 2013-685 of 29 December 2013²⁰ and in Decision No. 2014-708 of 29 December 2014.²¹ The abovementioned decisions reaffirm the constitutional principle of the accessibility and intelligibility of the law, which requires the legislator to adopt sufficiently precise provisions and unambiguous formulations.²²

French legal scholars and practitioners also note that there has been an expansion of the concept of abuse of law for repressive purposes, considered as an instrument for combating fraud and tax evasion.²³ This broadening of the concept, especially in the field of tax law, gives rise to several challenges concerning legal certainty and other issues also discussed in EU legal scholarship²⁴. The main challenge, in authors’ view, concerns the unclear boundary between the concept of abuse of tax law and permissible tax optimisation, particularly in a system where the tax administration enjoys broad discretionary powers²⁵.

Abuse of Tax Law in the Czech Republic

Abuse of law is a very general term which was defined in the judicial decisions of the Czech Constitutional Court as early as 2007.²⁶ At that time, the Constitutional Court ruled that abuse of law refers to behaviour that is seemingly permissible but through which an impermissible result is intended to be achieved. A specific example of abuse of law is the so-called “bullying exercise of rights,” where an individual exercises their right (seemingly permissible behaviour) with the intention of causing unjustified harm to another person (a prohibited result). The apparent

²⁰ Cons. const., déc. n° 2013-685 DC du 29 déc. 2013, *Loi de finances pour 2014*.

²¹ Cons. const., déc. n° 2014-708 DC du 29 déc. 2014, *Loi de finances rectificative pour 2014*.

²² A. Périn-Dureau, *Le principe de sécurité juridique et le droit fiscal*. “Titre VII” 2020, 5(2), p. 52.

²³ V. Lamy, *op. cit.*, p. 1230.

²⁴ R. Draba, *Przeciwdziałanie unikaniu i uchylaniu się od opodatkowania w wybranych dyrektywach z zakresu podatków bezpośrednich*, “Krytyka Prawa. Niezależne Studia Nad Prawem”, 2015, 1, p. 135.

²⁵ A. Périn-Dureau *Abus de droit ou fraude à la loi : l'éternelle question ?*, “Revue trimestrielle de droit commercial et de droit économique”, 2019, 02, p. 522.

²⁶ Constitutional Court Ruling of 31 October 2007, III. ÚS 374/06.

permissibility of behaviour must be understood to mean that the law does not recognise conduct that is simultaneously permissible and impermissible.

The concept of abuse of tax law was first introduced into the Czech legal system by judicial decisions in 2005. In that year, the Czech Supreme Administrative Court referred to the well-known Halifax²⁷ judgment and stated that *“the main purpose of a transaction within the meaning of the Halifax case law is its purpose which, in comparison with any other purposes, is so incomparably more significant that it essentially overshadows and fundamentally marginalizes these other purposes, so that they can be disregarded when examining the economic meaning of the transaction in question.”*²⁸

Although abuse of law has been addressed repeatedly in the judgments of the Supreme Administrative Court, it was incorporated into the Czech Tax Code only in 2019, under Section 8(4), which stipulates the following: *“In tax administration, legal actions and other facts decisive for tax administration, the predominant purpose of which is to obtain a tax advantage contrary to the meaning and purpose of the tax legislation, are not taken into account.”* Several other EU Member States have implemented a similar rule into their national legislations,²⁹ and national authorities must apply it without the need for specific provisions of EU law³⁰. The provision can be interpreted as follows – although all steps were in accordance with applicable law and formally correct, they were deliberately carried out in such a way that their predominant purpose and effect was the non-payment or minimisation of tax.

Before the concept of abuse of tax law was included in the Tax Code, it remained a legally vague notion defined only in doctrine, allowing public authorities to assess specific factual circumstances on a case-by-case basis.³¹ However, the above-mentioned provision is not the only reference to this legal institution, as it is complemented by Section 92(5) of the Tax Code, which states: *“The tax administrator proves the facts decisive for assessing the purpose of the legal act and other facts decisive for tax administration, the predominant purpose of which is to obtain a tax advantage contrary to the meaning and purpose of the tax legislation.”* This provision implies that the tax administrator bears the initial burden of proving the abuse of rights, while the taxpayer must then rebut the allegation by demonstrating that they did not act solely for the purpose of obtaining a tax advantage in contravention of tax regulations.³²

²⁷ Judgement of the Court of Justice of the European Union of 21 February, C-255/02 Halifax,

²⁸ Judgement of the Supreme Administrative Court of 23 August 2006, 2 Afs 178/2005.

²⁹ L. De Broe, *Tax Abuse in the European Union: The Current State of Affairs*, “World Tax Journal” 2022, 14(3), p. 435.

³⁰ J. Rodriguez, *Some Thoughts to Understand the Court of Justice Recent Case-Law in the Denmark Cases on Tax Abuse*, „EC Tax Review“ 2020, 29(2), p. 71.

³¹ M. Karfíková, *Daně jako nástroj fungování státu*, “Acta Universitatis Carolinae – Iuridica” 2018, 64(1), p. 15.

³² R. Boháč, P. Šmirausová, *Výslovné zakotvení principu zákazu zneužití práva v daňovém řádu*, “DAUC – Expertní příspěvky”. 2019, 24(4), p. 1–2.

In practice, the taxpayer is therefore in a disadvantageous position – defending themselves against the tax administrator’s accusation and presenting evidence supporting their claims, such as exemptions or declared taxable amounts. However, in cases involving abuse of law, however, the burden of proof rests with the tax administrator, who must prove that the predominant purpose of the transaction was to obtain a tax advantage. Under the law in force, the tax administrator must establish that other reasons for carrying out the transaction were not predominant and that the main motive was indeed to gain a tax benefit. In this context, the Czech Supreme Administrative Court has held that: *“Abuse of law cannot be applied as an interpretative principle if the activity carried out may have a purpose other than simply achieving a tax advantage.”*³³

In practice, however, it frequently occurs that the tax administrator focuses primarily on confirming its own theory during the evidentiary process; therefore, it is essential to present all relevant evidence substantiating the basis, intentions, and objectives of transactions directly during tax audits. Typically, the tax administrator makes efforts only to challenge the explanations provided for transactions. As a result, the taxpayer must refute allegations of abuse of law, defend their position, and prove that the prevailing motives for the transaction were other than merely obtaining a tax advantage. Consequently, the taxpayer must always be able to identify, describe, and substantiate the economic substance and rationale of the transaction.

Selected Cases of Abuse of Tax Law in the Czech Republic

The tax administrator tends to assess transactions through an increasingly strict lens, which is evident particularly from a recent ruling³⁴ of the Regional Court in České Budějovice. In this case, the tax administrator assessed the tax liability on the grounds of an abuse of law, allegedly arising from the purposeful establishment of a holding company to which the partners’ (natural persons’) shares in two companies were sold within the same year. The purchase price for the aforementioned shares was paid on the basis of the holding company’s decision to distribute profits from its newly acquired subsidiaries. Income from profit sharing paid by a subsidiary is exempt from tax pursuant to Section 19(1)(ze)(1) of the Income Tax Act.³⁵

³³ Judgement of the Supreme Administrative Court of 12 June 2020, 5 Afs 114/2019.

³⁴ Judgement of the Regional Court in České Budějovice of 16 January 2023, 63 Af 5/2022.

³⁵ Act No. 586/1992 Coll., Income Tax Act, as amended. Available from: <https://www.zakonyprolidi.cz/cs/1992-586>

Despite the extensive argumentation presented by the taxpayer, the tax administrator concluded that, after considering all organisational, economic, and legal circumstances, the situation had been artificially created for the purpose of obtaining a tax advantage. Even if the individual circumstances of the case were not of a non-standard nature, taken together they created the conditions for such an advantage. The Regional Court agreed with these conclusions. In this judgment, the tax administrator relied primarily on the non-economic nature of the entire transaction and also on the fact that the holding company did not engage in any actual economic activity.

However, despite the position of the tax administrator, such transactions do not always constitute an abuse of law. The Regional Court in Prague issued a decision in favour of the taxpayer.³⁶ In the case in question, the key issue was the tax deductibility of interest on a bank loan used to finance the acquisition of a Czech operating company by foreign companies within a group, followed by a subsequent merger into a newly established company in the Czech Republic. The tax administrator challenged the deductibility by arguing that the transactions involving the transfer of debt appeared artificial and lacking economic justification, having been carried out in such a way as to obtain an illegitimate tax advantage. It argued that the purchase of a share – and thus the creation of a debt to the bank – had no rational economic justification, since the merger could have taken place without the purchase of a share and the creation of debt.

The taxpayer disputed the tax administrator's position. The main argument was that the primary reason for taking out the loan, purchasing the equity stake, and carrying out the subsequent merger was a requirement of a consortium of banks that provided financing for the restructuring of the entire group. Transferring the debt to the company was a key condition imposed by the consortium of banks. Had this condition not been met, the consortium would not have allowed the transaction to be financed, a claim substantiated by statements from the financing banks themselves. The tax authority does not dispute the argument that a direct merger could have taken place as part of the entire transaction without the sale of shares in the newly established company, but the tax entity maintained that such financing would not have led to a change in the company's capital structure, specifically the shift toward financing predominantly with foreign capital, which was the intended objective of the transaction.

The Regional Court confirmed that the tax administrator failed to consider the entire transaction from a broader perspective. In the court's view, it is reasonable that the bank had its own justification for requiring the loan to be allocated to an

³⁶ Judgement of the Regional Court in Prague, 55 Af 4/2020.

operating company that had the resources to pay the loan and interest on an on-going basis.

As practice shows, such bank requirements are common even in financing within a domestic Czech context. Banks often condition the granting of a loan on the merger of a holding company owning shares in an operating company with that operating company itself, because it is more acceptable for the bank when – after completing all the procedural steps – the loan is borne by the operating company, which generates active income from business activities and holds the assets. This is because such a structure provides stronger security for the repayment of principal and interest and facilitates debt recovery. The case considered by the Regional Court was therefore not unique in terms of transaction planning.

Conclusion

Considering the existing judicial decisions, it is possible to see a certain shift in the perception of the abuse of tax law and in the criteria of assessment of whether the law has been abused. It is evident that not only the formal aspects but also the underlying economic substance of transactions are being increasingly scrutinised. It is also clear that the number of judgments at the level of regional courts – especially in the Czech Republic – is increasing, and that the tax administration has learned to apply this concept in tax audits. It is therefore essential that the taxpayer be able to describe and demonstrate the economic substance of the transaction and its rationale. It is also important to consider whether the intended economic objectives of the transaction have been effectively reflected in the position of the companies in the group at the time of the tax audit.

Before the prohibition of abuse of tax law was incorporated into the Czech legal system, Czech courts applied the principle of the prohibition of abuse of law in the tax area under the clear influence of the judicial decision-making practice of the Court of Justice of the European Union.³⁷ This was not an optimal situation as tax statutes are extensive, ambiguous, and frequently amended – not only in the Czech Republic.³⁸

What is interesting from the comparative perspective is the fact that both in France and the Czech Republic, the regulations concerning the abuse of tax law are not highly detailed. What may be surprising is that the level of regulatory detail is actually greater in France than in the Czech Republic. This may be explained

³⁷ M. Kohajda, *Daně a zákaz zneužití práva*, “DAUC – Expertní příspěvky” 2017, 22(6).

³⁸ R. Bartes, *Legal Institute of Advance Tax Rulings*, “Białostockie Studia Prawnicze” 2019, 24(3), p. 160.

by historical factors and by the more global and international character of the French economy.

In the concluding section, the authors wish to emphasise that the model adopted in France appears to be compatible with the model introduced in one of the countries that joined the EU in 2004. However, such compatibility does not mean that the models are identical; it merely indicates that they are based on a similar conceptual foundation, implemented in slightly different ways. The approaches adopted in both France and the Czech Republic may, however, serve other countries as a reference point in developing their own interpretative strategies for tax law.³⁹

Another issue concerns the compatibility of the presented solutions with the technological changes that can be observed in almost all areas of the economy and branches of law. In both cases, the national legislator seeks to use technologically neutral language, thereby allowing case law to play a mediating role in the interpretation of legal provisions. In this regard, it should be noted that a general regulation of the concept of tax abuse may generate a higher degree of legal uncertainty, particularly if the gap between statutory law and technological development continues to widen in the coming years.

The authors also wish to underline that the present research project may contribute to a broader discussion on the evolutionary nature of changes in tax law, observable at the level of both national⁴⁰ and local taxes, including in Poland.⁴¹

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³⁹ B. Brzeziński, A. Franczak, *In Search Of A Strategy For The Interpretation Of Tax Law By Courts*. "Krytyka Prawa. Niezależne Studia nad Prawem," 2024, 16(4), p. 57.

⁴⁰ L. Oreziak, *The Evolution of the Process of the Harmonization of Value Added Tax (VAT) Within the European Union*, "Studia Europejskie – Studies in European Affairs", 2020, 4, p. 93.

⁴¹ R. Dowgier, *„Zmiany W Zakresie Opodatkowania Nieruchomości – Ewolucja Czy Rewolucja*. "Krytyka Prawa. Niezależne Studia Nad Prawem" 2025, 17(1), p. 168.

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