

FairTax

**Fiscal coordination and sustainability
of the taxation system and a tax policy,
environment taxation,
fair corporate taxation,
digital economy.**

Research:

National level – National lab

The research interests focus to propose a new structure of the tax system of the Czech Republic, which would reflect the ongoing digital transformation of the economy and new environmental taxes, including the simulation of social impacts. The lab also focused on the fiscal coordination and sustainability of the taxation system and the Czech tax policy.

European level – European lab

The research interests focus to the environmental taxation, digital taxes and the EU budget. The team focuses on the measuring of the impact of the introduction of a new own resource of the EU budget in the form of environmental tax (Carbon Border Tax Adjustment, Flight Ticket Tax, etc.), including distribution effects within the EU27, and simulating possible impacts on global warming in cooperation with climatologists. The lab also focused on the introduction of digital taxes, including distribution effects within the EU27. The research concept is divided into three major research fields (macro-environment, micro-environment, development tendencies).

Cross-border and regional cooperation

WIFO, IBFD, European Climate Foundation, Czech Economic Society, European Association of Tax Law professors, International Fiscal Association, European Accounting Association

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