

TAXES ON THE EDGE TAX OPTIMISATION – A BEGINNER’S GUIDE TO TAXES

Ing. Emil Burák, PhD.

The market for professional tax literature for the 10 years of economic transformation following 1990, both in the Slovak the Czech Republics, suffered from a dearth of professional literature concerning tax speculation. Two books filling this gaps have now appeared from the well-known economist and financial and tax expert - Ing. Emil Burák, PhD.

The author

Emil Burák, an expert in the tax field, with wide experience, having worked on both sides of the fence, in state tax authorities for seven years and since then in private financial-management and consultancy positions. The author's professionalism and level of qualification can be seen not only from more than 400 professional articles written by him for a wide range of economic and tax journals in the SR and abroad as well as from his doctoral studies at Matej Bela University in Banská Bystrica, where in 1999 he presented the first dissertation work on the topic of taxation in the Slovak Republic, "Selected problems of tax collection in Slovakia's reforming economy".

Taxes on the edge

The book has the character of an on-going know-how project, with regular updates, issued in a basic version by the publishing house SEPI Žilina in 2000.

The file has almost 1000 pages, where it offers highly sophisticated arguments, procedures, evidence, examples as well as untraditional techniques for supporting a tax defence. The author has structured the book into the sections: tax optimisation, tax prevention, tax expenses, selected unnamed tax expenses, non-tax expenses, selected tax tricks and in the conclusion practical examples of the most commonly occurring problems and issues encountered by business persons.

The book is a serious and demanding work intended in particular for managers, financial workers, consultants, auditors, economists, accountants, tax specialists as well as commercial lawyers and business persons. The book is suitable for all those wishing to concentrate on tax advocacy.

Tax optimisation - a beginner's guide

This book arrived on the shelves of Slovak bookshops at the end of last year, published by EPOS Mračko Bratislava. The style work is much more accessible, being intended not only for the 300 000 business persons in the SR (as at 31.12.2001 there were according to the SR Statistics Office precisely 303 506 natural persons, of whom 279 597 were entrepreneurs, 12 187 entrepreneurs in free professions and 11 722 independent farmers), but also for the wider public, i.e. tax subjects from the ranks of non-business persons.

The payment of tax more or less affects all of us, therefore it is instructive as well as satisfying to learn in the booklet's 140 pages to learn the basics for financial savings and tax prevention, which the author has gathered together from his observations and experience in tax practice over the years 1992 to 2002.

The book is subtitled justifiably termed "A beginner's guide", since it may be considered only as an understandable and free-time textbook for tax conduct in Slovakia. This affordable booklet is intended in particular for the wide public - for lay, non-business persons, students, as well as business persons.

With regard to the fact that taxation as a study subject has in recent years developed now also in Slovak secondary schools it may be presumed that this book will become also an additional textbook for economics students not only at universities, but also at vocational schools and selected secondary vocational schools such as for example hotel academies, secondary girls' vocational schools, etc.

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