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Comparative Analysis of the Changing Tax Legislation in Slovenia and Selected Countries

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Abstract The main aim of the article is to examine if the tax regulations in Slovenia are changing significantly more often than in the following selected countries: Austria, Great Britain, Croatia, Bulgaria, Hungary, Czech Republic, Poland and Romania, for which we used comparative analysis of the 10 different tax rules. We also investigate the taxpayers` views of Tax Law Complexity. Our research confirmed the hypothesis: that all the selected countries are faced with frequent changes in tax legislation; that taxpayers in Slovenia estimate the complexity of tax rules with the highest degree. Comparative analysis of the changing tax legislation and empirical research of Slovenian Tax Complexity represents an important contribution to science in the field of tax policy, administration and management of local affairs.

Keywords: • tax complexity • tax legislation • tax policy • tax administration • managment of local affairs

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1 Introduction

Comparative analysis of the changing tax legislation based on the study of tax complexity, which can be interpreted as a complex and comprehensive tax system into which the taxpayer must, in order to understand it, put a lot of effort, time and money. The author Ulph (2015: 2), notes that the tax complexity cannot be defined precisely and it connects with to the lack of transparency of the tax system, that is, tax laws and rules. The Office of Tax Simplification of the United Kingdom of Great Britain and Northern Ireland identified changing of tax legislation as part of tax complexity. The causes of the tax complexity are numerous, and depend on the interaction between the State Institutions and taxpayers. The causes of the tax complexity are (Tran-Nam, 2014: 6): Tax control, which includes the protection of budget revenues; the application of tax laws for non-political objectives; expansion of taxable income sources, which increases the number of taxpayers; frequency of changes in tax legislation; tax morale, tax mentality and the increasing interconnectedness of the domestic and global economy; aggressive tax planning.

Among the most common causes of tax complexity are ambiguities in tax legislation and tax returns and frequency of changes in tax laws. In our research, we focused on one of the causes of tax complexity, that is, the frequency of changing tax legislation.

The purpose of this article is to examine the frequency of changing the tax rules, as one of the most common determinants of tax complexity. In the article we used the termination of tax rules which covers the laws and rules that oversee the tax process, which involves charges on estates, transactions, property, income, licenses and more by the government. Also, we include duties on imports from foreign countries. The frequency of changing the tax rules were compared in the selected countries, namely: Slovenia, Austria, Great Britain, Croatia, Bulgaria, Hungary, Czech Republic, Romania and Poland. We restricted our research to the period from 1993 to 2014 and on 10 different tax rules, namely: The Companies Act (hereinafter: CA); Value Added Tax Act (hereinafter: VATA); The Distress for Customs and Excise Duties and Other Indirect Taxes Regulations (hereinafter: DCED); Personal Income Act (hereinafter: PIT); Corporation Taxes Act (hereinafter: CIT); Taxation of Pensions Act (hereinafter:TPA); Health and Social Care Act (hereinafter: HSCA); Tax Management Act (hereinafter: TMA); Offences Act[1] (hereinafter: OA); The Accounting Standards (hereinafter: AS). In this article, we restricted the research to a qualitative survey of the frequency of changing the tax rules, which was supported by a quantitative analysis.

By joining the EU, Member States are committed to unifying the rules at EU level. In legislative Acts, in order to relieve the legislator, the power of the European Commission to adopt delegated Acts of general application (the Directive) is determined and supplements or amends certain non-essential elements of the legislative Act. In principle, it is forbidden for Member States to have normative intervention in the areas covered by the Regulation. Directives require Member States to adapt their legislation to the content of the Directive (harmonization of legislation) with a view to reducing the differences between national arrangements. In principle, the Regulation adopted on the basis of the Directive can no longer be changed unless the European legislator decides otherwise. Therefore, important areas of national law have become EU law through the Directives over time, in particular with regard to Company Act and VAT rules. Each Member State of the Eurpean Union is permitted to design national tax systems in accordance with its national fiscal policy objectives, but must exercise this competence with respect to EU law. The area of direct taxes in the EU is only partially harmonised with the Directives and through judgments of the EU court, where the tax system is formed indirectly on the basis of court decisions. This is the main reason why we do not describe more preciously selected tax Regulations for each of the nine countries, and we concentrate only on the frequency of changing tax legislation, which is one of the most important indicators of tax complexity in accordance with previous researches (Evans, & Tran-Nam, 2014; Nellen, 1996; OTS, 2015; PwC & The World Bank, 2015; Vaillancourt et al., 2015; Saad, 2013). The second reason why we concentrate on the frequency of changing tax legislation, is that some taxes, like Excise taxes, could be regulated in more Acts, not necessarily together with Customs, while VAT is more or less the same, and usually regulated in one Act. Establishment of tax legislation is based largely on national regulations and varies considerably from one European country to another. There is no EU-level legislation that would govern uniformly all of the legal organisational aspects; therefore, the Regulations are left to individual EU Member States (Brezovnik, 2015). When we talk about tax legislation, we should note that there are more Laws, Regulations, codes and other rules that regulate the tax field directly or indirectly. In our paper, we concentrated on qualitative analysis of tax law and not a substantitve analysis.

Examining the content of individual laws is not the subject of our research, since it requires the international cooperation of tax experts who know in detail the choosen laws for the need of our research. The article does not represent the analysis of laws and does not express an opinion on what is regulated by the law and what are the links between the individual laws. The choice of individual laws for the purpose of our research is based on a general knowledge of tax legislation in combination with consultation with tax experts, which law addresses selected areas in selected countries. In our research, we combine both quantitative and qualitative research methods. The first is the analysis of the frequency of changing tax regulations. The second is the empirical analysis on a sample of Slovenian corporate taxpayers. Fiscal effects and normative analysis of the content of selected tax rules are not the subject of our research.

2 Literature review of tax complexity

In terms of paying taxes, there are two types of taxpayers` behaviour, namely tax compliance and tax non-compliance. Tax compliance is the behaviour of taxpayers in accordance with the purpose and recording (with the letter) of the tax law, and includes the payment of taxes, because taxpayers feel that it is their civic duty, the appropriate thing - voluntary compliance, or because they do not want to risk sanctions (necessary consistency). Tax non-compliance is behaviour of taxpayers which is not in accordance with the law, and it is tax avoidance, so often we talk about tax evasion (Batrancea et al., 2012: 104). Tax non-compliance depends on the tax complexity, tax law and relations between taxpayers and the financial administration. It occurs because of the high complexity of tax law, which stems from excessive legislative determination, the use of abstraction, a complex legal language and the constant changes in tax legislation. Tax inconsistency encourages mutual distrust in the relationship between taxpayers and the financial administration (Batrancea et al., 2012: 97).

Tax complexity occurs because of the increased complexity of tax laws, caused by the complexity of accounting, complexity of charging different taxes, the complexity of tax forms, the complexity of compliance with tax legislation, legal complexity, process complexity and low level of readability of legislation, which are key indicators of tax complexity (Evans, & Tran-Nam, 2014; Nellen, 1996; OTS, 2015; PwC & The World Bank, 2015; Vaillancourt et al., 2015). The reasons for the tax complexity are ambiguities in tax legislation and tax returns (Saad, 2013), frequency of changes in tax regulations[2] (Saad, 2013), details of the tax legislation (Saad, 2013), tax forms and record keeping (Saad, 2013), tax control and tax morale (Alm, & Torgler, 2012; Torgler, 2003; Torgler, 2011; Torgler, & Schneider, 2005; Song, & Yarbrough, 1978; Luttmer, & Singhal, 2014; Zhang et al., 2015), tax mentality (Schmölders, 1975; Kirchler, 2007; Čokelc, & Križman, 2013; Manhire, 2015; Zhang et al., 2015) and agressive tax planning (Evans, & Tran-Nam, 2014; Štager, 2014 a; Štager, 2014 b; Čokelc et al., 2016; Zhang et al., 2015; COM, 2012; Lanis, & Richardson, 2011; Zuber, 2007; Hanlon et al., 2009; Bauweraerts, & Vandernoot, 2013; Guenther et al., 2013; Lennox et al., 2012; Čokelc et al., 2016).

Tax complexity cannot be simplified to define a single measure, because different taxpayers have a different experience (depending on prejudices, research interests, etc.). The tax complexity refers to the difficulty in the reading, understanding and application of tax laws, but also the time that we need to prepare tax returns by themselves or with the help of a tax adviser. Tax complexity can be defined as time spent by taxpayers and the costs of complying with tax regulations. The article shows the frequency of changing tax legislation, which is one of the key factors of tax complexity.

3 Research methodology and theoretical background

When elaborating this paper, analytical methods were applied in the examination of tax Regulations, professional and scientific literatures, and statistical data focused on the selected tax Regulations. From the general scientific methods, the methods of induction and deduction were then used, particularly when drawing conclusions. A diagram was used to show the number of Tax Law Changes through years and selected countries. A diagram was also used to show the movement of calculated Index of Tax Law Changes through the period from 1993 to 2014 by country. Below is shown a diagram for the largest and at the forefront indexes for OA, HSCA, CIT and VATA; at the righ sides we shows the index of tax law changes for all tax regulation in Slovenia for observed period. A special diagram was used to show which rules were changed most frequently in the comparison between two period (period 1993-2003 and period 2004-2014).

The main objective of the article was to examine if the tax Regulations in Slovenia are changing significantly more often than in the selected countries (Austria, Great Britain, Croatia, Bulgaria, Hungary, Czech Republic, Poland and Romania). We included in our research 10 different tax rules (CA, VATA, DCED, PIT, CIT, TPA, HSCA, TMA, OA, AS) for the period from 1993 to 2014. We emphasise that the changes of tax law can relate both to substantive and technical changes (a lot of the amendments in the discussed Acts are “just” of a legislative-technical nature because of: Re-formulating existing rules and terms; better and faster understanding, as it includes new explanations; unclearness; court judgements, etc.), whose separation is not the subject of our research. According to the Office for Tax Facilitation (OTS, 2015) it is necessary to take into account aperiod of more than ten years in the measurement of tax complexity from the view of frequent changes of tax law, which was taken into account in our research. We read and counted the changes of selected laws; no adjustments to the sample were made. Comparison of number of changing tax regulations across countries allows recording of extremely low or extremely high frequency of changing tax Regulations. We used accurate data from reliable sources for all selected countries, such as tax consultants, lawyers and tax practitioners. The basic goal of our qualitative research is to determine the number of changes for selected tax Regulations in nine countries. A qualitative approach enables us to understand the studied phenomenon and develop a conceptual and interpretative framework directly from the empirical research so far. Within the qualitative research, we looked at the data comprehensively, trying to explain the majority of available relevant and reliable information on frequency of changing tax Regulations; this method was used to achieve the aim of the article. Such research is useful in the initial, explorative phase of research, where we are researching the economic phenomenon in a comprehensive way. Cross country comparison provided useful data for the implications and recommendations for tax policy holders and other researchers, thus contributing to the existing knowledge in the field of Tax

Regulations with the aim of achieving higher tax compliance. The findings of our qualitative research can, therefore, be the basis for placing basic hypotheses and further systematic quantitative research based on the frequency of changing Tax Regulations presented in our paper. The quality of our qualitative research is, in a broader sense, a credible, authentic, critical, comprehensive and consistent presentation of the researched field that does not exclude a subjective view. Data collection is not intended to evaluate pre-defined models, hypotheses and theories.

Our research focuses on ten tax rules that, directly or indirectly, affect the taxation. In Annex 1 are the original titles of the researched tax rules. Due to the excessive volume of used sources and literature (tax regulations), a list of all official regulations in force across the countries and selected years of our research is attached in a separate document which is not subject to the publication[3].

The data basis for our research of the frequency of changes in tax legislation in Slovenia was the publicly accessible official database of laws IUS-INFO. Information on changing tax regulations in Austria was provided by Dr. Filip Ogris-Martič, TMC Management Tax Consultants GmbH, Pischeldorfer Straße 107, A-9020 Klagenfurt am Wörthersee. Information on changing tax regulations in Croatia was provided by a lawyer from Zagreb (Gordana Vučkovič). Information on changing tax laws in the UK, Bulgaria, Hungary, Czech Republic and Romania were obtained from the review of tax regulations in individual countries. The United Kingdom covers the four traditional lands of England, Scotland, Wales, and Northern Ireland. The first three are united in Great Britain. For the purposes of our research, we show the number of changes in laws, united for all four lands. Access to the legislation of Great Britain and Northern Ireland is possible via the website http://www.legislation.gov.uk/, governed by the National Archives under the auspices of the Ministry of Justice, and covers all the powers of England, Scotland, Wales and Northern Ireland. Since 1988, it has published all general legislation, the primary law in its original and revised versions, and secondary legislation since 1948, and the draft legislation.

The second objective of the article was to investigate the taxpayers` views of Tax Law Complexity. The research is focused on micro and small-sized companies.[4] We used a non-probability sample, since an online survey included the whole population of micro and small-sized companies in Slovenia, where all respondents have the same probability for answers and they themselves choose whether to be included in the research. Previous studies have shown that a 2 % response rate can be expected. We provided a specific survey to a homogeneous population – all micro and small-sized companies in Slovenia that submitted Financial Statements to the Statistical Office of Slovenia. The questionnaire in our research was developed and partially adopted from different studies. Most of the variables of tax compliance were measured by five Likert-type scales. The participants were asked to indicate their degree of agreement with statements about tax legislation and tax complexity in each scale (1 = “strongly disagree” to 5 = “strongly agree”). The survey was conducted in February, 2017, and was sent to 40,000 email addresses of the Slovenian corporate taxpayers. The bases for the analysis presented in this paper were 544 obtained responses, which represents a 1.36 % response. This response is representative. The collected data was analysed with SPSS software, and a descriptive analysis of the variables, was used to test the hypothesis. The significance level was set to 0.05 (5 %). As the first step of our analysis, we examined the descriptive statistics of the analysed variables. Then we carried out our verification of the hypothesis. This method was used to achieve the aim of the article. The complexity of the problem illustrates how desirable it is to combine qualitative and quantitative analyses when examining tax complexity.

The basic hypotheses of our research are:
Hypothesis 1: The tax regulations in Slovenia are changing significantly more often than in the selected countries.
Hypothesis 2: Taxpayers estimate the complexity of tax rules with the highest degree.

Hypothesis 1 will be verified on the basis of the qualitative analysis of changing tax regulations in Slovenia, compared to the eight selected countries for the period 1993-2014. Hypothesis 2 will be verified on the basis of empirical research in Slovenia.

The empirical study was limited to all micro and small-sized companies that submitted Financial Statements to the Statistical Office of Slovenia. The limit also applies to the verification of agreement with statements about tax complexity that we have taken from European studies, so the possibility of comparing the results was obtained. A second limitation is that, as with any mail survey, the researcher had no control over the conditions under which the survey was actually administered. In addition, the researcher has no assurance whether the person to whom the questionnaire was directed actually completed the questionnaire or passed it along to a subordinate. The sample used in this research consisted of corporate tax executives in Micro and Small-sized Companies, so the generalizability of these findings to Large companies is not accurate; additional research will be needed to determine if the findings hold for Larger companies.

4 Results and discussion

4.1 Qualitative review of the number of tax law changes

Based on a qualitative review of the number of changes in tax regulations across countries and years, we prepared a summary statement (Table 1) in which we have delimited the period of time to the period since the adoption of the regulation after the independence of Slovenia to the EU accession (1993-2003), and to the period, from EU membership to the end of 2014 (2004-2014). The reason for the delimit of the time period is provided because we assume that, after the year 2003, all the researched States needed time for adjustment of their domestic legislation with EU legislation and changing legislation during the EU membership.

Table 1: The number of Tax Law Changes

Country	CA	PIT	VATA	DCED	CIT	TPA	HSCA	TMA	OA	AS
	The number of Tax Law Changes in the period 1993-2003									
Slovenia	16	24	24	13	13	18	12	11	15	15
Austria	22	49	23	9	31	91	91	27	20	22
Great Britain	1	-	1	1	-	-	-	-	-	1
Croatia	4	13	24	-	6	10	13	1	4	-
Bulgaria	29	29	30	19	35	35	43	17	15	11
Hungary	18	27	31	45	33	66	66	43	22	15
Czech Republic	-	76	12	9	76	16	23	7	35	6
Romania	1	7	1	7	7	14	-	7	20	3
Poland	16	88	50	8	77	42	50	35	29	29
	The number of Tax Law Changes in the period 2004-2014									
Slovenia	17*	44*	48*	2*	27*	32*	18*	31*	19*	34*
Austria	16	60*	21	10*	28	97*	97*	29*	24	16
Great Britain	9*	2*	7*	35*	3*	1*	26*	2*	-	1
Croatia	5*	10	13	16*	8*	19*	27*	5*	2	4*
Bulgaria	34*	52*	50*	39*	46*	101*	143*	63*	25*	2
Hungary	44*	107*	63*	79*	83*	49*	57	134*	58*	47*
Czech Republic	1*	92*	47*	27*	92*	47*	42*	8*	49*	24
Romania	21*	28*	17*	28*	28*	74*	7*	28*	11	5*
Poland	29*	158*	51*	38*	97*	60*	119*	90*	37*	35*
	The cumulative number of Tax Law Changes in the period 1993-2014									
Slovenia	33	68	72**	34	40	50	30	42	34	49**
Austria	38	109**	44	19	59	188**	188**	56**	44**	38**
Great Britain	10	2	8	36**	3	1	26	2	-	2
Croatia	9	23	37	16	14	29	40	6	6	4
Bulgaria	63*	81	80**	58**	81**	136**	186**	80**	40	13
Hungary	62**	81	80**	58**	81**	136**	186**	80**	40	13
Czech Republic	1	168**	59	36**	168**	63	65	15	84**	30
Romania	22	35	18	35	35	88	7	35	31	8
Poland	45**	246**	101**	46**	174**	102**	169**	125**	66**	64**

Note: CA – Companies Act; PIT – Personal Income Act; VATA – Value Added Tax Act; DCED – The Distress for Customs and Excise Duties and Other Indirect Taxes Regulations; CIT – Corporation Taxes Act; TPA – Taxation of Pensions Act; HSCA - Health and Social Care Act; TMA – Tax Management Act; OA – Offences Act; SA –Accounting Standards.
*The number of changes in the tax regulation in the period 2004-2014 is higher than the number of changes in the decade prior to joining the EU (1993-2003).
**Top three countries of the maximum number of Tax Law Changes.
Source: Authors' calculations, extracted from the SPSS.

By comparing the ten-year period prior to entry into the EU and ten years after joining the EU (Table 1), we find that:

- Slovenia, with entry to the EU, is changing all ten of tax regulations more often;
- Poland, with entry into the EU, is also changing all ten researched tax rules more often;
- Bulgaria, Hungary, Czech Republic and Romania, with joining to the EU, have changed nine out of the ten researched tax rules frequently;
- The United Kingdom, since 2004, has changed eight tax rules frequently, Croatia seven tax rrules and Austria five tax rules.

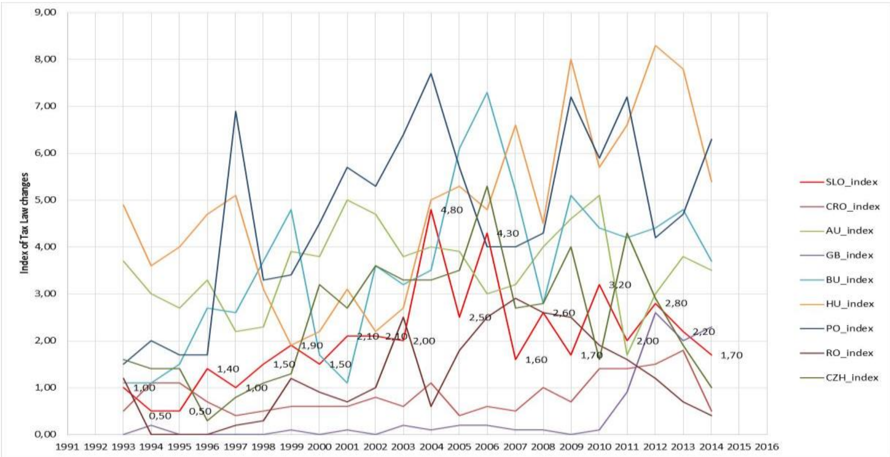
Based on a qualitative review of the number of changing tax regulations in Slovenia in comparison with the selected countries researched in the two ten-year periods, hypothesis 1 is not confirmed, as tax regulations in Slovenia do not alter significantly more often than in the selected countries. This is evident from the higher number of changes in tax regulations in Bulgaria, Hungary, Romania, Poland and Austria than the number of changes in Slovenia. Also, the total number of changes in both recearched periods is higher in those countries than the number of changes in tax regulations in Slovenia. Changing legislation after 2004, when most countries joined the EU[5], is characterised by frequently changing laws, when they implemented EU legislation into national legislation, as in the period from 1993 to 2004.

The comparative analysis of the number of changes in tax rules in the two studied periods shows that:

- In all countries, the number of changes of DCED, TPA and TMA are higher in the period after joining the EU, which is also true for Austria and Great Britain;
- Eight of the nine countries researched after joining the EU, changed CA, PIT, CIT and HSCA frequently, as is the case in Austria for PIT and HSCA, and also for Great Britain in the case of the CA, PIT, CIT, HSCA;
- All countries (except Austria and Great Britain, which joined the EU before the period researched), after joining the EU, changed eight out of ten rules frequently, namely: CA, PIT, VATA, DCED, CIT, TPA, HSCA and TMA; irrespective of the date of accession of Austria and Great Britain to the EU, both countries also changed the majority of tax regulations frequently after 2004;
- The OA and DCED have rarely been subject to change (regardless of the number of changes) after joining the EU.

In Table 1, we have combined all the changes in tax regulations for the period 1993-2014. Comparative analysis showed that, the higher number of changes in tax regulations are: For CA in Bulgaria, Hungary, Poland and Austria: For PIT in Poland, the Czech Republic, Austria, Bulgaria and Hungary; for VATA in Poland, Bulgaria, Hungary and Slovenia; for DCED in Bulgaria, Hungary, Poland, Great Britain and the Czech Republic; for CIT in Poland, the Czech Republic, Bulgaria and Hungary; for TPA, HSCA and TMA in Austria, Bulgaria, Hungary and Poland; for OA in the Czech Republic, Poland and Austria; for AS in Poland, Slovenia and Austria. Most often among the first four countries according to the number of changes in the two studied periods occurred in Bulgaria, Poland, Hungary and the Czech Republic. In accordance with that, we reject hypothesis 1.

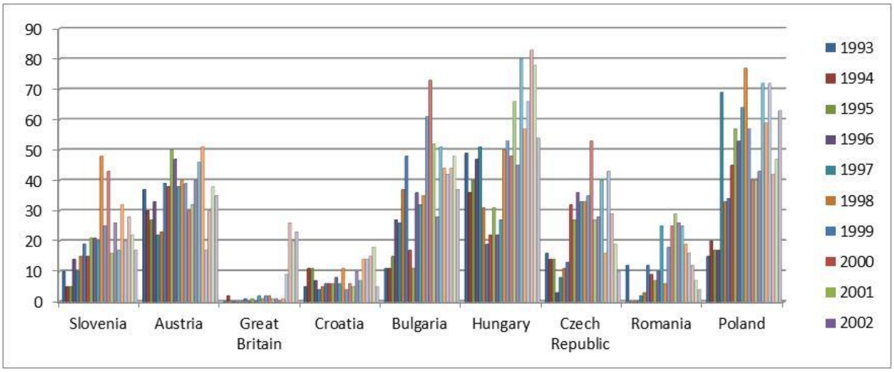
Figure 1: Index of Tax Law Changes in the period 1993-2014



Note: SLO – Slovenia; CRO – Croatia; AU – Austria; GB – Great Britain; BU – Bulgaria; HU – Hungary; PO – Poland; RO – Romunia; CZH – the Czech Republic.
Source: Authors' research.

To calculate the index of tax law changes, we used the base year 1993. Figure 1 shows that the calculated index for Slovenia and all tax rules is greater than 1, after year 1996 and the highest in year 2004, after joining the EU.

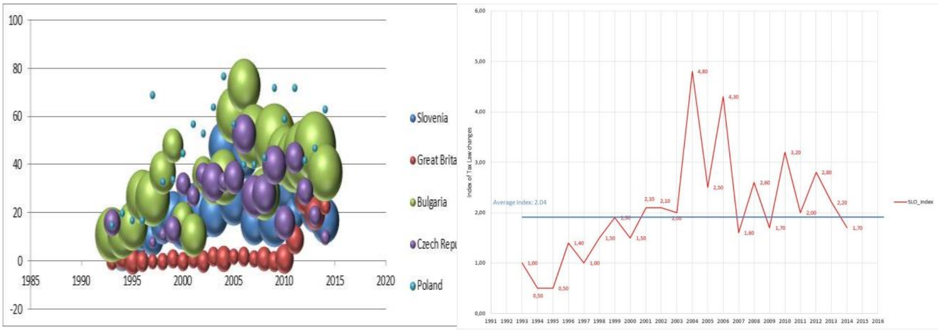
Figure 2: The number of Tax Law Changes by country



Source: Authors' research.

The average indexes of tax law changes in the observed period (calculated on an annual level, base year 1993) are: Hungary (4.80), Poland (4.71), Bulgaria (3.57), Austria (3.55), the Czech Republic (2.45), Slovenia (2.04), Romunia (1.21), Croatia (0.84) and Great Britain (0.42). It can be inferred that the highest number of changes of most tax rules is in Poland, followed by Hungary, Bulgaria and the Czech Republic.

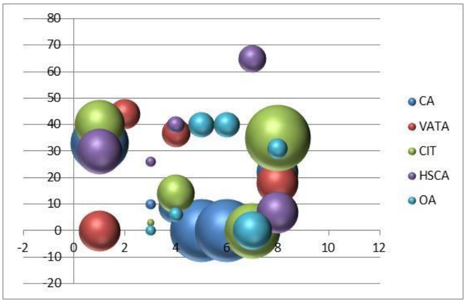
Figure 3: Most frequent Tax Law Changes

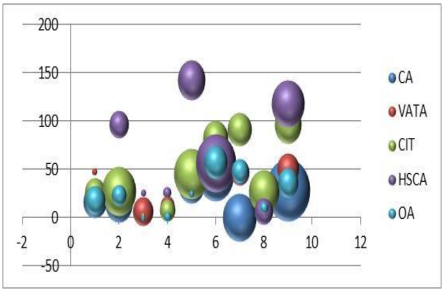


Source: Authors' research.

The calculated index for all countries and all tax rules is the same, or greater than 100. Figure 3 at the left sides showes that the largest and at the forefront are indexes for OA, HSCA, CIT and VATA. Figure 3 at the righ sides shows the index of tax law changes for all tax regulation in Slovenia for observed period.

Figure 4: The number of Tax Law Changes in the two periods





Source: Authors' research.

Comparison between the left (period 1993-2003) and right (period 2004-2014) sides of Figure 2 shows that rules such as CA, VATA, CIT, HSC and OA were changed most frequently in the period 2004-2014.

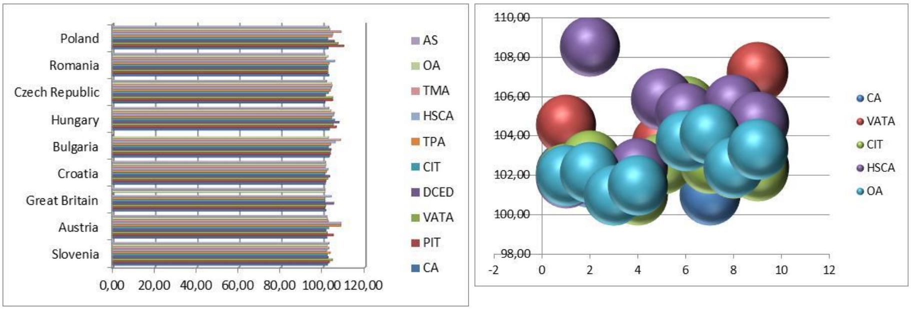
Table 2: Average number of Tax Law Changes by country in the period 1993-2014

	CA	PIT	VATA	DCED	CIT	TPA	HSCA	TMA	OA	AS
Slovenia	2.20	3.09	4.56	2.43	2.06	3.43	1.88	2.87	2.00	2.88
Austria	1.90	4.95	2.10	1.46	2.68	8.55	8.55	2.55	2.15	1.90
Great Britain	1.43	1.00	1.33	5.14	1.00	1.00	4.00	-	1.00	1.00
Croatia	1.13	1.44	2.31	3.20	1.00	1.71	2.35	1.20	1.50	1.33
Bulgaria	3.05	3.55	3.59	3.85	2.59	3.71	5.86	8.33	2.60	1.44
Hungary	3.10	6.40	4.95	7.68	5.50	4.18	5.14	5.41	3.76	2.86
Czech Republic	1.00	4.64	4.64	1.20	2.62	3.44	3.94	4.33	4.11	1.75
Romania	2.86	2.36	2.36	2.36	2.36	3.00	5.60	1.40	2.38	1.00
Poland	2.41	9.91	7.23	5.43	2.24	4.32	4.67	8.67	3.33	2.85
Average	2.12	4.15	3.67	3.64	2.45	3.70	4.67	4.35	2.54	1.89

Note: CA – Companies Act; PIT – Personal Income Act; VATA – Value Added Tax Act; DCED – The Distress for Customs and Excise Duties and Other Indirect Taxes Regulations; CIT – Corporation Taxes Act; TPA – Taxation of Pensions Act; HSCA - Health and Social Care Act; TMA – Tax Management Act; OA – Offences Act; SA – Accounting Standards.
Source: Authors' calculations, extracted from the SPSS.

The calculation of the average number of changes in tax regulations in Table 2, irrespective of the country, shows that the most common changes are restricted to the following regulations: Health and Social Care Act (4.67), Offences Act (4.35) and Personal Income Act (4.15). The minimum number of changes can be detected in Accounting Standards (1.89) and Corporate Taxes Act (2.45).

Figure 5: Index of Tax Law Changes by country in the period 1993-2014



Source: Authors' research.

To calculate the index of tax law changes, we used the base year 1993. The calculated index for all countries and all tax rules is the same, or greater than 100. Figure 5 showes that the largest and at the forefront are indexes for OA, HSCA, CIT and VATA.

Table 3: One-Sample Statistics

	N	Mean	Std. Deviation	Std Error Mean
Slovenia	10	45.20	14.695	4.647
Austria	10	78.30	62.359	19.720
Great Britain	10	9.00	12.238	3.870
Croatia	10	18.40	13.226	4.183
Bulgaria	10	81.80	48.538	15.349
Hungary	10	108.70	35.337	11.174
Czech Republic	10	68.90	57.859	18.297
Romania	10	31.40	22.770	7.201
Poland	10	113.80	65.550	20.729

Source: Authors' calculations, extracted from the SPSS.

The calculation of the average number of changes in tax regulations, depending on the country, shows that the most common changes in tax provisions are recorded in Poland and Hungary, followed by Austria, Bulgaria, the Czech Republic, Slovenia, Romania, Croatia and Great Britain. Based on a statistical test we found that the tax provisions in Slovenia do not alter significantly more often than in the selected countries, and, therefore, we do not confirm hypothesis 1.

Table 4: One-Sample Test

Country					95% Confidence Interval of the Difference	
	t	df	Sig. (2-tailed)	Mean Difference	Lower	Upper
Slovenia	9.726	9	.000	45.200	34.69	55.71
Austria	3.971	9	.003	78.300	33.69	122.91
Great Britain	2.326	9	.045	9.000	.25	17.75
Croatia	4.399	9	.002	18.400	8.94	27.86
Bulgaria	5.329	9	.000	81.800	47.08	116.52
Hungary	9.728	9	.000	108.700	83.42	133.98
Czech Republic	3.766	9	.004	68.900	27.51	110.29
Romania	4.361	9	.002	31.400	15.11	47.69
Poland	5.490	9	.000	113.800	66.91	160.69

Source: Authors' calculations, extracted from the SPSS.

With less than 5% of the risk, it can be assumed that there are differences in the frequency of changing the tax rules in the countries researched, because tax rules change more often in Austria, Great Britain, the Czech Republic, Romania and Croatia.

Table 5: One-Sample Test

Country					95% Confidence Interval of the Difference	
	t	df	Sig. (2-tailed)	Mean Difference	Lower	Upper
Slovenia	9.726	9	.000	45.200	34.69	55.71
Other countries	7.342	9	.000	63.78900	44.1338	83.4442

A statistical t-test shows that the frequency of changing tax regulations in Slovenia is lower than in the other eight countries, which is statistically significant.

Enforcement of tax policy and tax prosecution of tax criminal offences are certainly very related to each other (Cummings et al., 2006; Čokelc, & Križman, 2013; Štager, 2014a; Štager 2014b). Therefore, we believe that the design of fiscal policies and the adoption of fiscal rules should not take place without prior impact assessment of the proposed amendments of the laws on company costs and the costs of the entire tax system of the country following the example of Great

Britain and Germany, where it is measured by an index of tax complexity. Based on a qualitative review of the frequency of changes in the researched regulations we raised six claims in the light of the tax complexity, that have been verified by empirical research, namely:

- The numbers of tax laws are too high;
- Changes in tax legislation are too frequent;
- Tax legislation is clear and easy to read;
- In the tax legislation, we have too many tax purposes that are misunderstood; the number of articles in the tax legislation is insufficient;
- The number of references to other articles in the tax law is too broad.

Based on these claims, we verified if taxpayers assess the tax rules complexity at a high level, because we are critical of too many changes in legislation, making it difficult to users of the legislation.

4.2 Empirical research of slovenian tax complexity

For the purpose of our research, we have used one set of the tax compliance variables, which have been measured by five Likert-type scales. The participants were asked to indicate their degree of agreement with statements about tax legislation, for which we used ten claims, as follows: Q5.1 – The number of tax laws is too high; Q5.2 – Changes is tax legislation are too frequent; Q5.3 – Tax legislation is understandable and easy to read; Q5.4 – In Tax Law, we have too many tax purposes which are incomprehensible; Q5.5 – The number of articles in the tax legislation is too small; Q5.6 – The number of references to other articles in the Tax Law is too broad; Q5.7 – The number and accessibility of interpretations of tax legislation is satisfactory; Q5.8 – The number of exemptions and tax relief is insufficient; Q5.9 – Publicly accessible explanations and the opinion of the tax administration are readable and understandable; Q5.10 – Publicly accessible explanations and the opinion of the tax administration are timely and accurate.

Based on previous studies and our review of the frequency of changing tax regulations, we checked the hypothesis 2: Taxpayers assessed the tax law complexity at the highest degree.

Table 6: Assesment of the validity of claims on Tax Law Complexity

	Q5.1	Q5.2	Q5.3	Q5.4	Q5.5	Q5.6	Q5.7	Q5.8	Q5.9	Q5.10
Micro Companies										
Mean	**4.46**	**4.53**	1.88	3.55	**1.97**	**4.23**	2.33	3.61	2.28	2.32
N	353	350	352	350	347	347	347	347	349	348
Std. Deviation	.895	.807	1.011	1.411	1.101	1.068	1.113	1.306	1.099	1.078
Variance	.800	.651	1.023	1.991	1.213	1.142	1.240	1.707	1.207	1.162
Median	5.00	5.00	2.00	4.00	2.00	5.00	2.00	4.00	2.00	2.00
Small Companies										
Mean	**4.39**	**4.43**	2.08	3.79	**1.83**	**3.93**	2.36	3.47	2.33	2.39
N	76	76	76	75	75	75	75	75	75	75
Std. Deviation	.834	.899	1.163	1.339	1.045	1.166	1.074	1.308	1.044	1.114
Variance	.695	.809	1.354	1.792	1.091	1.360	1.152	1.712	1.090	1.240
Median	5.00	5.00	2.00	4.00	1.00	4.00	2.00	4.00	2.00	2.00

Note: Q5.1 – The number of tax laws is too high; Q5.2 – Changes is tax legislation are too frequent; Q5.3 – Tax legislation is understandable and easy to read; Q5.4 – In Tax Law, we have too many tax purposes which are incomprehensible; Q5.5 – The number of articles in the tax legislation is too small; Q5.6 – The number of references to other articles in the Tax Law is too broad; Q5.7 – The number and accessibility of interpretations of tax legislation is satisfactory; Q5.8 – The number of exemptions and tax relief is insufficient; Q5.9 – Publicly accessible explanations and the opinion of the tax administration are readable and understandable; Q5.10 – Publicly accessible explanations and the opinion of the tax administration are timely and accurate.
Source: Authors' calculations, extracted from the SPSS.

The survey found that micro companies were assessed with the highest score on the following claims on Tax legislation: Q5.2 – Changes in tax legislation are too frequent (4.53), Q5.1 – The number of tax laws is too high (4.46) and Q5.6 – The number of references to other articles in the Tax Law is too broad (4.23). Small companies were assessed equal to micro companies with the highest score Q5.2 – Changes in tax legislation are too frequent (4.43), Q5.1 – The number of tax laws is too high (4.39) and Q5.6 – The number of references to other articles in the Tax Law is too broad (3.93). All companies also assessed highly the claim Q5.5 – The number of articles in the tax legislation is too small.

Levene's Test for Equality of Variances shows that the distribution of assessment of the validity of claims on Tax legislation, which are determined by Micro and Small Companies, showed that there were no statistically significant differences: Q5.1 ($F = .058$; $p > 0.05$); Q5.2 ($F = 1.324$; $p > 0.05$); Q5.3 ($F = .288$; $p > 0.05$); Q5.4 ($F = 2.838$; $p > 0.05$); Q5.5 ($F = .635$; $p > 0.05$); Q5.6 ($F = .178$; $p > 0.05$); Q5.7 ($F = .767$; $p > 0.05$); Q5.8 ($F = .060$; $p > 0.05$); Q5.9 ($F = 1.248$; $p > 0.05$); Q5.10 ($F = .163$; $p > 0.05$). This confirms the value of the t-test for an arithmetic mean of assessment of the validity of claims on Tax legislation because, between

Micro and Small Companies, there were no statistically significant differences in the assessment of the validity of claims on Tax legislation; Q5.1 ($t = .599$, $df = 427$, $p = .549$); Q5.2 ($t = .877$, $df = 424$, $p = .381$); Q5.3 ($t = -1.508$, $df = 426$, $p = .132$); Q5.4 ($t = -1.354$, $df = 423$, $p = .176$); Q5.5 ($t = .998$, $df = 420$, $p = .319$); Q5.6 ($t = 2.128$, $df = 420$, $p = .034$); Q5.7 ($t = -.203$, $df = 420$, $p = .839$); Q5.8 ($t = .867$, $df = 420$, $p = .386$); Q5.9 ($t = -.400$, $df = 422$, $p = .690$); Q5.10 ($t = -.511$, $df = 421$, $p = .609$).

On the basis of statistical tests carried out, we conclude that taxpayers are assessing the tax law complexity with the highest degree, so we confirm hypothesis 2.

5 Future research

The high level of tax law complexity and frequent changes in tax legislation are challenges for researchers who want to solve a social phenomenon. Qualitative research has shown that there is a lack of reliable empirical and theoretical research on expectations, and forecast a high degree of complexity of the tax laws. Based on our empirical research, it is possible to carry out extensive quantitative research, therefore, a contribution to science seen in the quantitative research, which also includes other variables of tax law complexity. Future research should be oriented to a statistical model, which provides a certain degree of correlation of the selected explanatory variables on firms' costs and can also be evaluated. The proposed research is unique, since a similar research in Slovenia has not yet been carried out and our findings are original.

6 Conclusions

Comparative analysis showed that the maximum number of changes in tax regulations recorded in Bulgaria, Hungary, Poland and Austria were for the Companies Act; Poland, the Czech Republic, Austria, Bulgaria and Hungary for PIT; Poland, Bulgaria, Hungary and Slovenia for VATA; Bulgaria, Hungary, Poland, Great Britain and the Czech Republic for the DCED; Poland, the Czech Republic, Bulgaria and Hungary for CIT; Austria, Bulgaria, Hungary and Poland for the TPA, HSCA and TMA; the Czech Republic, Poland and Austria for OA; Poland, Slovenia and Austria for AS. Bulgaria, Poland, Hungary and the Czech Republic are most often among the first four countries according to the number of changes in both researched periods. By comparing the ten years prior to joining the EU and ten years after joining the EU, we see that Slovenia changed all ten of its tax regulations more often after it joined the EU; also Poland, Bulgaria, Hungary, the Czech Republic and Romania, after joining the EU, changed nine out of ten of the researched regulations frequently. Great Britain after joining the EU, has changed eight tax regulations frequently, Croatia seven tax regulations and Austria five tax regulations. Based on a qualitative review of the number of changing tax regulations in Slovenia in comparison with the selected countries, hypothesis 1 is not confirmed, as tax regulations in Slovenia do not alter significantly more often than in the selected countries. That is, it can be seen from the higher number of changes in tax regulations in Bulgaria, Hungary, Romania, Poland and Austria, than in Slovenia. Also, the total number of changes in both periods researched is higher in those countries, than the number of changes in tax regulations in Slovenia.

Comparative analysis showed that, in all countries, the number of changes of DCED, TPA and TMA were higher in the period after joining the EU, which is also true for Austria and Great Britain. Eight of the nine countries researched, after joining the EU, changed CA, PIT, CIT and HSCA frequently, as is the case in Austria for PIT and HSCA, and also for Great Britain in the case of the CA, PIT, CIT, HSCA. All countries (except Austria and Great Britain, which joined the EU before the period researched), after joining the EU, changed eight out of ten rules frequently, namely: CA, PIT, VATA, DCED, CIT, TPA, HSCA and TMA; irrespective of the date of accession of Austria and Great Britain to the EU, both countries also, after 2004, changed the majority of tax regulations frequently. The OA and DCED are rarely subject to change (regardless of the number of changes) after joining the EU.

The calculation of the average number of changes in tax regulations, irrespective of the country, shows that the most common changes are subject to the following regulations: HSCA (4.67), OA (4.35) and PIT (4.15). The minimum number of changes can be detected in AS (1.89) and CIT (2.45).

The calculation of the average number of changes in tax regulations, depending on the country, shows that the most common changes in tax provisions are recorded in Poland and Hungary, followed by Austria, Bulgaria, the Czech Republic, Slovenia, Romania, Croatia and Great Britain.

On the basis of statistical tests carried out, we conclude that the Slovenian taxpayers are assessing the tax law complexity with the highest degree, so we confirm hypothesis 2.

We suggest that measurement of the tax complexity is initiated at the EU level, by individual countries, namely: Qualitative level (measuring the frequency of changing the tax rules) and content level (measuring the number of modified cells and scope of the changes, and the effects it has on taxpayers) . The aim is to promote the reduction in the complexity of the level of necessity, which means that the tax rules vary as much as is necessary to ensure economic development and tracking of other EU policies. It is not intend to reduce the powers of individual legislators.

Note:
The responsible translator for the English language is mag. Shelagh Hedges (native speaker), University of Maribor.

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Notes:

[1] The list of penalties is included not only in the Offences Act, but more often in Tax Administration Acts or Special Tax Acts too.
[2] One of the key reasons for the increase in the volume of legislation can be this, that stakeholders and individuals are becoming more demanding of each other and they expect from the the legislature the assessment of individual rights and responsibilities. Another reason is the creation or elimination of enforceable rights, which plays an important role in strengthening the political initiative for a collective commitment to specific targets and certification of moral or ideological principles; or simply to reassure the public, with the belief that regulators share their concerns, take them seriously and respect their interests . In 2003, in the UK, the average rate indicator of designed documents based on EU Directives amounted to 330%; an extreme example is Directive 2002/42/EC, which had in its original wording 1,167 words, but in the UK, they prepared the implementing regulation with 27,000 words (OPC, 2013).
[3] The list may be obtained on the basis of the written submissions of the authors of this paper.
[4] The size of the company is provided by the Slovenian Companies Act:

- Companies are Micro if they meet two of the following criteria: The average number of employees during the Financial Year does not exceed 10, net income sales do not exceed EUR 700,000, the value of the assets does not exceed EUR 350,000;
- A company is Small if it meets two of the following criteria: The average number of employees during the Financial Year does not exceed 50, net income sales do not exceed EUR 8,000,000, the value of the assets does not exceed EUR 4,000,000.

[5] Slovenia became an EU member on 01.05.2004; Austria on 01.01.1995; the UK on 01.01.1973; Croatia on 01.07.2013; Bulgaria on 01.01.2007; Hungary on 01.05.2004; the Czech Republic on 01.05.2004; Romania on 01.01.2007; Poland on 01.05.2004 (EU, 2017).

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Appendix

Table: Original titles of researched tax rules

Stands	Slovenia	Austria	Great Britain	Croatia	Bulgaria
CA	Zakon o gospodarskih družbah	Unternehmens-gesetzbuch*	Companies Act	Zakon o trgovačkim društvima	Търговски закон
PIT	Zakon o dohodnini	Einkommen-steuergesetz	Income Tax Act	Zakon o porezu na dohodak	Закон за данъците върху доходите на физическите лица
VATA	Zakon o davku na dodano vrednost	Umsatzsteuergesetz -UStG, und Vorschriften für die Ausführung des Gesetzes über die Mehrwertsteuerv	Value Added Tax Act	Zakon o porezu na dodanu vrijednost	Закон за данък добавена стойност
DCED	Zakon o trošarinah	Energiesteuer - Mineralölsteuer, kurz: MÖSt	The Distress for Customs and Excise Duties and Other Indirect Taxes Regulations	Zakon o trošarinama	Закон за акцизите и данъчните складове
CIT	Zakon o davku od dohodkov pravnih oseb	Körperschaft-steuergesetz	Income and Corporation Taxes Act	Zakon o porezu na dobit	Закон за корпоративното подоходно облагане
TPA	Zakon o pokojninskem in invalidskem zavarovanju	Allgemeinses Sozialversicherung s-gesetz***	Taxation of Pensions Act	Zakon o mirovinskom osiguranju	Кодекс за социално осугуряване
HSCA	Zakon o zdravstvenem varstvu in zdravstvenem zavarovanju	Allgemeinses Sozialversicherung s-gesetz***	Health and Social Care Act	Zakon o obveznom zdravstvenom osiguranju	Закон за здравно осигуряване
TMA	Zakon o davčnem postopku	Bundes-Abgabenordnung	Tax Managemen t Act	Opći porezni zakon	Данъчно осигурителен процесуален кодекс
OA	Zakon o prekrških	Finanzstrafgesetz	-****	Zakon o prekršajima	Закон за административн ите нарушения и наказания
AS	Slovenski računovodski standardi	Unternehmens-gesetzbuch*	The Accounting Standards	Hrvatski računovodski standardi	Национални счетоводни стандарти

Stands	Hungary	Czech Republic	Romania	Poland
CA	2013. évi V. törvény a Polgári Törvénykönyvről	Zákon č. 90/2012 Sb., o obchodních společnostech a družstvech (zákon o obchodních korporacích)	Legea privind societatile comerciale	Kodeks Handlowy/ Kodeks Spółek Handlowych
PIT	1995. évi CXVII. Törvény a személyi jövedelemadóról	Zákon č. 586/1992 Sb., o daních z příjmů	Legea contabilitatii**	Ustawa o podatku dochodowym od osób fizycznych
VATA	2007. évi CXXVII. törvény az általános forgalmi adóról	1. Zákon č. 588/1992 Sb./2.Zákon č. 235/2004 Sb.,	Cod de procedura fiscala	Ustawa o podatku od towarów i usług oraz o podatku akcyzowym
DCED	2003. évi CXXVII. törvény a jövedéki adóról és a jövedéki termékek forgalmazásának különös szabályairól	1.Zákon č.587/1992 Sb., o spotřebních daních/2.Zákon č. 353/2003 Sb., o spotřebních daních	Hotararea privind organizarea si functionarea Institutului Roman de Standardizare	Ustawa o oznaczaniu wyrobów znakami skarbowymi akcyzy/ Ustawa o podatku akcyzowym
CIT	1996. évi LXXXI. törvény a társasági adóról és az osztalékadóról	Zákon č. 586/1992 Sb., o daních z příjmů	Legea contabilitatii	Ustawa o podatku dochodowym od osób prawnych
TPA	1997. évi LXXXI. törvény a társadalombiztosítási nyugellátásról	1.zákon 255/1993 Sb./2. zákon 183/1994 Sb./3. Zákon č. 155/1995 Sb., o důchodovém pojištění	Legea reformei in domeniul sanatatii	Ustawa o zaopatrzeniu emerytalnym pracowników i ich rodzi/ Ustawa o emeryturach i rentach z Funduszu Ubezpieczeń Społecznyc
HSCA	1997. évi LXXXIII. törvény a kötelező egészségbiztosítás ellátásairól	1.zákon 295/1993 Sb./2.Zákon č. 48/1997 Sb., o veřejném zdravotním pojištění a o změně a doplnění některých souvisejících zákonů	Legea securitatii in munca	Ustawa o powszechnym ubezpieczeniu zdrowotny/ Ustawa o powszechnym ubezpieczeniu w Narodowym Funduszu Zdrowi/ Ustawa

				o świadczeniach opieki zdrowotnej finansowanych ze środków publicznych
TMA	2003. évi XCII. törvény az adózás rendjéről	Zákon č. 280/2009 Sb., daňový řád	Legea contabilitatii**	Ustawa o zobowiązaniach podatkowych/ Ordynacja podatkowa
OA	2012. évi II. törvény a szabálysértésekről, a szabálysértési eljárásról és a szabálysértési nyilvántartási rendszerről	Zákon č. 200/1990 Sb., o přestupcích	Codul penal	Kodeks wykroczeń
AS	2000. évi C. törvény a számvitelről	Zákon č. 563/1991 Sb., o účetnictví	Legea contabilitatii**	Rozporządzenie Ministra Finansów w sprawie zasad prowadzenia rachunkowości/ Ustawa o rachunkowości

Notes:
* Austrian Accounting Standards are covered in the Companies Act, Article 189-289 (deu.: *Unternehmensgesetzbuch*), so a direct comparison is not possible.
** Romania have the area of personal income tax, tax procedures and accounting standards, defined in the common regulation »Legea contabilitatii«.
*** Austria has law regulating pension and disability insurance, and health care and health insurance uniformly.
**** In the UK, there is no independent law to deal specifically with tax offenses and offenses in the area of taxes as in Slovenia. Dawn Dean, Service and Performance Manager of the Legislation Services Team, The National Archives, Kew, Richmond, Surrey, TW9 4DU, made it clear (May, 13, 2015), that the legislation in force on a given topic contains a number of separate pieces of legislation that define tax offences. In the UK, the laws for the chosen theme adopted provisions concerning fouls, so comparison and our analysis of this law is not possible.
Source: Authors' research.