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History of Tax Optimization

Abstract

The aim of this thesis is to provide a comprehensive overview of the historical roots and development of tax optimization. In the course of the study, I will analyze the first forms of taxation and tax optimization that fundamentally shaped the later development of this concept. Although the term "tax optimization" itself did not exist at the time of the early state structures, certain elements of it were already evident in the development and application of tax systems. An examination of these historical processes shows how states sought to distribute tax burdens fairly and maximize revenues, while economic actors sought to reduce their tax obligations by various means.

The historical overview of the paper covers three major periods: first the functioning of the ancient and medieval tax systems and then the turning points of the 19th century, when industrialization and the emergence of the modern state led to new tax strategies and regulatory mechanisms. In the context of the development of the Hungarian tax system, I pay particular attention to the reforms of Sándor Wekerle, which played a key role in the development of the modern framework of tax optimization practices. The study is primarily situated within the framework of financial law, with special attention to the changes in the role of the state and its legal aspects. In particular, I address the question of how the regulation of taxation has remained administrative law in almost all historical periods and what impact this has had on the relationship between economic actors and state institutions.

Keywords: taxes, tax optimization, tax system, tax avoidance, legal history.

Introduction

In order to be able to analyze the topic in sufficient detail, we need to make some conceptual distinctions. Taxation is a financial obligation that the state imposes unilaterally and without direct consideration on citizens and companies in order to generate public revenue[1]. Taxes can be levied by self-assessment, where the taxpayer assesses and pays the tax themselves, or by official collection, where the tax authority determines the amount to be paid[2]. Taxes are used to finance public services such as healthcare, education and infrastructure. Tax types include direct taxes, such as income and corporation tax, and indirect taxes, such as general sales and consumption tax.

Tax optimization is a legal financial planning process that aims to minimize the taxes payable within the framework of the applicable legislation. This can include taking advantage of various tax benefits and exemptions, choosing the most favorable tax form and corporate structure, as well as international tax planning[3]. The Hungarian tax system is based on the principle of self-assessment, whereby taxpayers determine and declare their tax liability themselves. In addition, there are local taxes such as business tax, land tax and building tax, which are introduced and determined by local government[4]. When it comes to tax optimization, companies and individuals can use various strategies, such as proper cost accounting, taking advantage of investment incentives or choosing the most favorable tax form. These measures can help to reduce the tax burden while complying with legal requirements. It is important to distinguish between tax optimization and tax avoidance or tax evasion: While tax optimization is legal, tax evasion is a legal loophole and tax fraud is illegal and punishable by law. Overall, taxation is a means of securing public revenue, while tax optimization offers taxpayers the opportunity to minimize their tax liability within the framework of the law.

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[1] C. Szilovics, *Pénzügyi jog*, Pécs 2020, p. 138.

[2] *Az adó fogalma, csoportosítása és az adózással kapcsolatos alapfogalmak ismertetése*, „Pénzügy Sziget", https://penzugysziget.hu/index.php?id=3209%3Aaz-ado-fogalma-csoportositasa-es-az--adozassal-kapcsolatos-alapfogalmak-ismertetese&option=com_content&view=article&utm_source, [accessed: 20.02.2025].

[3] *10 fontos kérdés az adóoptimalizálásról*, https://ado.hu/ado/10-fontos-kerdes-az-adooptimalizalasrol/, [accessed: 21.02.2025].

[4] C. Szilovics, *Pénzügyi jog*, Budapest 2023, pp. 80–86.

The roots of tax optimization

The history of taxation goes back almost as far as the history of mankind[5]. Ever since larger communities have lived together, there has been a need to finance common expenses, which is solved by taxation. The roots of tax optimization go back to this time, when people have always tried to reduce their tax burden. The first major steps of modern tax optimization began to emerge in the 20th century, between the two world wars. In Hungary, too, the financial crises and the world war made it necessary to reform economic structures in order to simplify the tax system and increase efficiency. But let's go back to the beginning. The emergence and development of tax optimization is closely linked to the historical development of tax systems and the development of state organization. The practice of taxation emerged as a primary means of financing the state, while tax optimization - legal or informal efforts to reduce taxes - can be understood as a reaction of citizens, communities and organizations to the tax system. Although tax optimization in the modern sense is a product of the 20th century, its antecedents can be traced back to the earliest stages of human civilization. The development of taxation in various forms can be traced back to the beginnings of ancient civilizations, and the first forms of tax optimization can also be traced back to this time. Taxation as an institution emerged in the first states, with the first forms of the state being created to redistribute the wealth accumulated by the community and to finance the community's expenses, such as military defense or the financing of religious ceremonies. However, rudimentary strategies of tax optimization can already be seen in the ancient tax systems.

In my study, I have attempted to highlight the most important city-states of the different eras that played a crucial role in the development and refinement of tax systems. These city-states not only functioned as economic and political centers, but also played a pioneering role in the design and fine-tuning of tax mechanisms. In many cases, the impact of their tax strategies and regulations extended far beyond their own era and had a significant influence on the development of later tax systems.

Ancient Egypt was one of the best known and greatest powers of its time

[5] I. Juhász, *Az adózás története*, https://www.5mp.eu/fajlok/msc/adotortenelem_2_www.5mp.eu_.pdf, [accessed: 14.06.2025].

and already had a well-developed tax system in the 3rd millennium BC[6]. The beginnings of the land tax and customs regulation date back to this period, when the state exercised direct economic control over production and trade. One of the most important taxes was the so-called "harvest tax", a levy on a portion of the goods produced on the land and deposited in the royal storehouses[7]. This system ensured the supply of food and the economic stability of the state. At the same time, taxpayers often tried to exploit the shortcomings of the system by understating their yields in order to reduce their tax burden. Trade was also an important area of taxation, especially for goods transported on the Nile, which were subject to customs duties. As a result, traders often looked for alternative ways to avoid taxes, for example by transporting their goods on secondary routes. However, the control of the economy by the Egyptian state enabled taxpayers to understate their earnings and thus reduce the tax due. And the duties on goods transported on the Nile encouraged traders to use alternative transportation routes or religious privileges to obtain tax exemptions. These phenomena illustrate the emergence of early forms of tax optimization in ancient Egypt, which forced the state to constantly adapt its tax policies and control mechanisms.

The economy of Mesopotamia in the 2nd millennium BC was closely intertwined with the temple courts, which functioned not only as religious centers but also as economic and financial institutions[8]. These institutions controlled a large part of agriculture, crafts and trade and played a central role in securing state revenues. The taxes levied by the state, especially harvest and labor taxes, placed a heavy burden on Mesopotamian farmers and merchants[9], and many sought ways to reduce these obligations. One of the most common tax avoidance strategies was for farmers and other traders to place their land or goods under the protection of the temples. Since the churches were exempt from taxation, they could avoid direct taxation by the state and still use their land and continue their economic activities[10]. This mechanism

[6] Ibidem.

[7] M. Ilonka, *History of taxation from prehistory to the present*, Budapest 2004, p. 15.

[8] G. Komoróczy, *The History of Mesopotamia from Prehistory to the Persian Conquest (539 BC)*, electronic edition, Terebess Asia EResource.

[9] M. Ilonka, *History of taxation*..., p. 14.

[10] C. Szilovics, *On the Origins of Taxation: Ancient Roots of Tax Systems*, Budapest 2021, pp. 15-23.

was an early form of wealth redistribution, which could also be observed in later periods in more organized and institutionalized forms, such as in the medieval church estates

In addition, the churches themselves became active economic actors, often leasing out their land, trading and even granting loans, further increasing their influence. However, the close relationship between the state and the churches also meant that rulers sometimes attempted to restrict church privileges or expropriate land in order to ensure the stability of state revenues. This process illustrates that rudimentary forms of tax optimization emerged in ancient Mesopotamia, in which legal and institutional frameworks were used to reduce tax liabilities. The tax exemption mechanisms of the temples thus not only offered economic actors the opportunity to reduce the tax burden, but also had a long-term impact on public fiscal policy and the development of tax systems[11].

The tax system of the Roman Empire was extremely complex and well organized and included many different forms of taxation, e.g. land taxes, trade taxes and personal taxes. Taxation was an important source of revenue for the state and was fundamental to the economic functioning of the empire[12]. The land tax (tributum soli) was the tax on land that made the largest contribution to the central treasury by providing the funds necessary for the maintenance of the Roman army and the functioning of the state[13]. In addition, trade taxes such as customs duties and other levies also played an important role in the economy, as the control and taxation of the movement of goods both within and beyond the borders of the empire was of crucial importance. Personal taxes, capitatio, were taxes on an individual basis that often took social status into account and differentiated between free persons and slaves.

One of the peculiarities of the Roman tax system was that important privileges and tax exemptions were linked to certain social classes. For example, Roman citizens were in some cases exempt from provincial taxes, while one of the main objectives for the provincial population was to acquire Roman citizenship, as this not only gave them political rights but also reduced

[11] G. Komoróczy, *The History of Mesopotamia from Prehistory to the Persian Conquest (539 BC)*, electronic edition, Terebess Asia EResource.

[12] C. Szilovics, *On the Origins of Taxation*..., pp. 15-23.

[13] M. Ilonka, *History of Taxation*..., p. 20.

their tax burden[14]. The legal status of Roman citizenship thus played a key role in taxation, and tax optimization was often based on the exploitation of social status and legal status. Taxpayers often tried to use various legal strategies to pay the lowest possible taxes, and so the use of privileges available to Roman citizens was widespread. Roman tax evasion and the exploitation of privileges thus fundamentally shaped the economy of the empire. Through these loopholes and legal strategies, tax optimization was achieved, which not only provided opportunities for economic operators, but also posed a constant challenge to the state administration. The combined effect of tax evasion and privilege systems ultimately contributed to the Roman tax system constantly changing and adapting to social and economic needs, while tax avoidance and the exploitation of privileges remained a dominant factor in the functioning of the empire.

Social hierarchy and the system of tax exemption in the Middle Ages

In the Middle Ages, taxation was essentially based on the obligations imposed by the feudal hierarchy. Tax optimization was mainly based on the differences between the social classes and the privileges of the individual classes, noble privileges and immunities. In feudal systems, the landowning nobility enjoyed almost complete tax exemption. The peasant classes bore the burden of taxation, while the nobles as vassals contributed to the functioning of the state through military service or other non-monetary services. This system led to an almost "automatic" tax optimization for the nobility. Ecclesiastical privileges and tax evasion were ubiquitous in antiquity, and there was a tendency to exempt church lands and monasteries from taxation, as the church was often seen by the state as the "servant of the poor". In the Middle Ages, ecclesiastical tax exemptions played an important role in tax optimization, as economic transactions via the church were exempt from secular taxes. In medieval societies, the intermediary role of church taxpayers made it possible to redistribute wealth and reduce the tax burden.

[14] Ibidem.

The history of tax optimization in Hungary up to the 19th century

The history of tax optimization in Hungary is closely linked to the economic, political and legal changes that have shaped the country's tax system over time. Tax optimization as a concept and practice has always been present in the economic life of societies, but modern tax optimization strategies took off in Hungary in the second half of the 20th century and after the regime change. There were a number of significant changes in this area, which were influenced by economic policy, tax regulations and international trends.

The history of taxation in Hungary goes back centuries, and the need for tax optimization has been present in almost every historical period. In the Middle Ages, the tax exemption of the nobility, the church tax and the system of levying royal taxes laid the foundations for the first forms of tax optimization[15]. Due to the privileges of the nobility, Hungarian rulers always endeavored to grant tax exemptions and other benefits to the nobility, who often tried to avoid the tax burden. Other forms of taxation, such as tax exemptions or reductions, already showed the first signs of tax optimization. The medieval and early modern tax systems that gradually developed also contained rudimentary forms of tax optimization, primarily through the privileges of the sovereign, landownership, the nobility and the church. Before the 19th century, the Hungarian ones were based on the feudal system, in which the legal framework was determined by the relations between the central power and the local orders.

Various forms of taxation developed in medieval Hungary. Royal and ecclesiastical taxes were the most important sources of revenue, and even then it could be observed that the taxable communities tried to reduce their tax burden[16]. The nobility had a particularly strong influence on the tax system, as they were often exempt from tax or enjoyed various advantages due to their rights and privileges. The search for and exploitation of these tax exemptions was a rudimentary form of tax optimization, as the wealthier classes were always eager to find these ways.

The first historically verifiable example of taxation and tax optimization practices can be found in the period between the Árpád era and the High

[15] L. Solymosi, *Taxation in Medieval Hungary*, „Rubicon történelmi magazin" 1998, No. 1, p. 56.
[16] M. Ilonka, *History of Taxation...*, p. 73.

Middle Ages. During this period, a system of feudal taxation and aristocratic privileges developed that fundamentally determined the economic and political structure of medieval society. The foundation of the state and the early tax system. In the early days of Hungarian statehood (10th-11th century), the laws of St. Stephen laid the foundations for the tax system. A significant part of state revenue came in the form of crops and natural resources (e.g. wheat, animals, salt), which were collected by the royal court and county offices[17]. However, the levying of taxes already offered the possibility of reducing the tax burden. For example, farmers and craftsmen tried to underpay their harvest taxes. The first written document on aristocratic privileges and immunities, which formed the basis for the development of tax exemptions and privileges in medieval Hungary, was the Golden Bull (1222). It was issued by King András II of Hungary and essentially defined the rights and privileges of the nobility and contributed to the creation of the system of tax exemptions[18].

In 1222, the Golden Bulla introduced tax exemption for the nobility, which became one of the defining elements of the Hungarian tax system in the Middle Ages[19]. This privilege made it possible for the nobility to be exempt from royal taxes, while the peasantry had to bear a large part of the burden. In practice, the system of aristocratic privileges was an instrument of "automatic tax optimization" for the aristocracy in the Middle Ages. As in all historical periods, regardless of the country, ecclesiastical tax exemptions also played an important role in Hungary. Ecclesiastical institutions also enjoyed considerable tax exemptions in the Middle Ages. The serfs living on church estates often paid lower taxes than the serfs of secular landlords, which encouraged peasants to donate their estates for religious purposes or to move to church estates.

In the late Middle Ages and in the Habsburg era, state control became increasingly pronounced. The tax reforms of King Matthias During the reign of Matthias Hunyadi (1458-1490), the state attempted to broaden the tax base and reduce the role of privileges[20]. As part of the financial reform of 1467, he introduced an extraordinary war tax and a gate tax, which increased

[17] Ibidem, p. 75.
[18] *Hungarian Constitutional History*, B. Mezey [ed.], Budapest 2002, p. 106.
[19] M. Ilonka, *History of Taxation*..., p. 76.
[20] Z. Halász, I. Szabó, E. Carga, *Tax Theory and Tax Procedure*, Budapest 2023, p. 29.

the tax burden on the serfs[21]. However, the lords of the manor were often keen to reduce the obligations of the serfs in order to maintain their productive capacity and thus indirectly optimize the taxes they had to pay.

During the Turkish occupation, the tripartite division of Hungary led to fundamental changes in the economic and tax structure. The Turks carefully examined the country's tax structures. In the conquered territories, the Turkish Empire introduced its own tax system[22], which deviated only slightly from the practice of the Hungarian landlords and the Habsburgs. The Turks introduced a system of double taxation that placed a heavy burden on the local population. Taxpayers had to pay taxes to the Turkish authorities and the Hungarian landlords at the same time. Double taxation, especially in the areas of Ottoman occupation, increased the burden on local communities, who tried to minimize the burden through various tax optimization strategies. The Turkish tax system was mainly a land tax. However, taxation not only benefited the Turkish Empire, but also local landowners, because during the Turkish occupation, taxpayers often paid taxes twice, once to the Turkish authorities and once to the Hungarian landowners[23]. Due to the double taxation, the local communities developed so-called tax optimization mechanisms to reduce their burden. In some cases, residents agreed with Turkish officials to reduce or suspend taxes. In addition, relief could be achieved by citizens providing voluntary labor services for the "repair of bridge roads or castles" on behalf of the Turkish authorities. This type of agreement was intended to ensure economic survival.

During the reign of the Habsburg dynasty (17th-18th century), a more centralized tax system developed in Hungary. During absolutism, the Habsburgs attempted to maximize tax revenues to cover the costs of war, particularly through the royal war taxes[24]. However, war taxes were often rejected or reduced by local social groups as they represented a heavy burden. The noble orders employed various strategies to avoid direct taxation.

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[21] S. Ferenc, *Mátyás király 1467. évi pénzügyi reformjának gyakorlati végrehajtása*, https://mek.oszk.hu/09800/09874/html/Soos.html, [accessed: 17.02.2025].

[22] Z. Halász, I. Szabó, E. Carga, *Tax Theory*..., p. 31.

[23] K. Hegyi, *Turkish Settlement in Hungary Part II: Turkish Settlement in Hungary, Turkish Hungarian Power Sharing. Chapter on Double Taxation*, Budapest [e-book].

[24] D. Zoltán, *Osztrák pénzügy- és adójog alakulása 1749–1848*, „Arsboni" 19 July 2014, https://arsboni.hu/osztrak-penzugy-es-adojog-alakulasa-1749-1848/, [accessed: 20.02.2025].

The tax exemption and the special privileges of the nobility, which the Habsburgs also tried to maintain, enabled them to avoid direct taxation. A typical form of tax evasion was the hiding of crops or livestock in order to avoid taxation. Hidden production can be seen as a form of primitive tax optimization, which was a basic mechanism for survival at the time. Farmers often used techniques such as circumventing controls or deliberately undervaluing taxable goods (e.g. land, crops) in order to reduce the taxes levied. Tax evasion and tax optimization during this period, especially under the Habsburgs and Turks, reflect the changing nature of medieval tax practices. Although the methods of tax avoidance were initially primitive, they anticipated later, more sophisticated forms of tax optimization that can still be found in modern economies today. Medieval tax avoidance strategies and the adaptations of local communities in coping with different tax burdens represented a form of economic adaptation that not only served economic survival but also influenced the development of tax policy structures.

Sándor Wekerle and the impact of the tax reform on the Hungarian tax system

Sándor Wekerle (1848-1921) was one of Hungary's most important financiers and politicians, serving three terms as prime minister and also as finance minister[25]. His financial and tax reforms in the 1890s were epoch-making and had a decisive influence on the modernization of the Hungarian tax system. The reforms he introduced focused on public taxation, the development of a more transparent and efficient tax system and the creation of social justice

The introduction of the principle of general public taxation In the spirit of the laws of April 1848, Sándor Wekerle emphasized the principle of general public taxation, according to which all social classes should contribute proportionally to the functioning of the state. Although this principle had already emerged in Hungarian political discourse, Wekerle was the first to take concrete steps to completely abolish the tax exemption based on aristocratic privileges. The introduction of the income tax named after Wekerle in

[25] A. Ollikainen-Read, *Law and Commerce: The Fortunate Crisis of the Eighteenth Century*, „The Journal of Legal History" 2022, No. 3, p. 75.

Hungary in 1899 marked a radical change in the Hungarian tax system, as the previous system, which was mainly based on production and consumption taxes, was replaced by a more modern system based on progressive principles. Income tax was progressive, which meant that citizens with higher incomes contributed more to state revenues, thus promoting a more even distribution of the burden[26]. With the property tax reform, Wekerle also introduced significant changes to the property tax system. The aim of the reforms was to increase the contribution of landowners, especially the landed gentry, to the revenue of the treasury. In the reform of the land tax system. Wekerle focused on the earning power of land ownership, so that higher tax rates were levied on fertile land[27].

Sándor Wekerle recognized that it was not enough to rely on direct taxes alone to maintain the financial stability of the state. Therefore, excise taxes (e.g. salt tax, tobacco tax) were also reformed. These taxes were extended to everyday goods and played an important role in the distribution of state revenues to a broader social base. It had an impact on the Hungarian tax system as a whole and created a more transparent and efficient tax policy. Wekerle's reforms fundamentally changed the structure of the Hungarian tax system. The new tax system simplified tax collection, increased tax transparency and reduced the scope for abuse. This modernization contributed to a more stable financial situation for the state. The reform of progressive income tax and property tax was a clear step towards social justice. Although the implementation of the reforms was hampered by resistance from the aristocracy and the rural population, Wekerle's policies promoted social and economic modernization in the long term.

Wekerle's reforms were modern and forward-looking by international standards. The progressive income tax system and the application of the principle of public taxation were in line with the tax practices of the most advanced European countries of the time. The tax reforms were particularly similar to the tax policy in Germany and the rest of the Austro-Hungarian monarchy.

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[26] I. Juhász, *Tax Reform 1909: Progressive Income Taxation*, „Arsboni" 17 July 2017, https://arsboni.hu/osztrak-penzugy-es-adojog-alakulasa-1749-1848/, [accessed: 20.02.2025].

[27] M. Ilonka, *History of Taxation*..., p. 117.

What is the connection between Sándor Wekerle's tax reforms and tax optimization?

Sándor Wekerle's tax reforms can be associated with tax optimization in many ways, even though the term "tax optimization" did not explicitly exist at his time. His reforms led to systemic changes that created opportunities to reduce the tax burden, both within a statutory and a less statutory framework. In the following, I will discuss the relationship between tax reform and tax optimization.

The possibility of tax optimization was created by Sándor Wekerle's reforms, which - such as the introduction of a progressive income tax, the reorganization of property tax and the reform of consumption taxes - have significantly increased the transparency and efficiency of taxation. At the same time, these modernization measures have also created new opportunities to reduce the tax burden. The introduction of a progressive income tax system has prompted higher earners to deliberately understate their income or to classify it in other, more tax-efficient categories. This behaviour can be seen as one of the simplest forms of modern tax optimization. During the land tax reform, landowners, especially the landed gentry, tried to exploit loopholes in the system. For example, they underestimated the earning power of their land in order to pay less tax. Exploiting the legal and regulatory environment also played an important role in tax optimization: Wekerle's reforms expanded the legal framework, but did not cover all the details, giving taxpayers the opportunity to interpret the rules creatively. One form of this was the accounting of fictitious expenses, which enabled entrepreneurs and tradespeople to artificially increase certain expenses and thus reduce the income tax base. It also became a common practice to take advantage of favorable tax brackets, with taxpayers placing their activities in categories that resulted in lower tax rates.

The social classes had different options for tax optimization. One of the aims of Wekerle's reforms was to reduce tax exemptions for the nobility and large landowners and to extend the principle of public taxation to all social classes[28]. Nevertheless, the wealthier classes tried to reduce their tax burden

[28] I. Juhász, *A dualizmus korának pénzügyminiszterei értettek a pénzügyekhez is*, https://ado.hu/ado/a-dualizmus-koranak-penzugyminiszterei-ertettek-a-penzugyekhez-is/, [accessed: 20.02.2025].

in various ways. The nobility and landowners tried to minimize the profitability of their properties with the help of experts, while the means of tax optimization for the bourgeoisie and entrepreneurs were mainly based on skilful management of expenditure and the classification of activities into more favourable categories. Improving the transparency and legality of the tax system also became a precursor to legal forms of tax optimization. Wekerle's reforms not only increased the efficiency of the tax system, but also paved the way for legal tax planning. The new tax laws specified exactly how the tax base was to be calculated and the amount of tax to be paid, allowing taxpayers to anticipate and legally reduce their tax burden. The tax reforms encouraged the development of accounting and administrative practices that later became key to tax optimization.

During his political career, Sándor Wekerle enacted important laws that influenced his own legislation, including the XXXIII Act of 1875, which set the framework for state tax reforms, with a particular focus on enforcing the principle of public taxation[29]. Progressive taxation began to take root, although its precise mechanisms were not yet fully developed. Article XLV of 1883 laid the foundation for income tax legislation and brought part of taxation under state control, but the determination of the tax base and the system of tax returns continued to be based on voluntary declarations by taxpayers[30]. The land tax reform of 1878 aimed to tax large landowners more appropriately through a clearer valuation of land, but the system still left room for manipulation[31]. The General Excise Act of 1889 established a framework for excise taxes on certain goods and services. As a result, traders often underestimated the origin and value of goods in order to reduce the tax burden.

How could the legislation be circumvented

Manipulation of the income tax system by declaring less income. The self-declaration system for income tax gave taxpayers the opportunity to declare less income. At the time, the tax authorities had limited means to

[29] M. Ilonka, *History of Taxation...*, p. 117.

[30] Ibidem.

[31] *Taxation and Tax Evasion in Hungary in the 15–20th Centuries* [in:], *Hungarian Faculty of Government Officials – Hungarian National Archives*, P. Germuska, J.Ö. Kovács [eds.], Budapest 2021, p. 158.

determine actual income. To account for fictitious expenses, entrepreneurs often increased their expenses or claimed expenses that did not exist in reality, thus reducing their taxable income. In property tax evasion, land values were often understated by deliberately understating the productive value of the land. This involved understating the productive capacity of the land, the quantity or the quality of the crop. There have also been cases of subdivision and partition of land, where landowners split their land into smaller parcels and transferred them to their family members in order to obtain a lower tax bracket. The use of tax exemption loopholes ensured that aristocratic privileges were maintained. Although Wekerle's reforms aimed to limit the nobility's tax exemption, the nobility attempted to maintain their privileges in various ways, for example by listing their lands and income in special legal forms. As has been the case throughout history, church estates were an exception. Wekerle and his contemporaries attempted to develop a number of control mechanisms to prevent tax evasion after the introduction of the reforms, but their effectiveness varied. State tax inspectors visited estates and businesses, but these inspections were often formal and did not always uncover fraud. Tax administrations have tried to curb corruption and arbitrariness in local authorities through centralization reforms, but the administrative tools were not yet sufficiently developed.

Conclusions

Tax optimization is deeply rooted in the development of public institutions and the desire of individuals to reduce taxes. From ancient civilizations to the Middle Ages, tax optimization was mostly linked to social and legal privileges, while in modern times the development of tax systems allowed for a more structured approach. The adaptation of individuals and organizations to the tax framework created by the state shows that tax optimization has been an important area of human creativity throughout the ages. To summarize, the study of the history of taxation in ancient societies clearly shows the dominance of state regulation and public law. From the beginning, the tax systems of states served to ensure public taxation and maintain fiscal stability, while economic actors sought to reduce their tax liability by various means. This dichotomy has been observed throughout the development of taxation and has shaped the development of tax policy in subsequent eras.

Sándor Wekerle's reforms were a milestone in the creation of the modern Hungarian tax system, as they aimed to distribute the tax burden more fairly and expand the scope of public taxation. At the same time, the legal framework at the time did not provide complete protection against tax optimization, which left room for various loopholes. Although the concept of tax optimization did not yet exist at the time of Wekerle, there were already strategies in practice aimed at exploiting the opportunities offered by the legal framework. In particular, the self-declaration systems and the differences between tax categories created scope for economic operators to try to minimize public deductions. These processes intensified over the course of the 20th century, and today tax optimization has become a global phenomenon that not only affects the tax systems of individual countries, but also has a significant impact on the international economic and legal environment. In the modern economy, states are constantly trying to find a balance between providing tax revenues and maintaining a competitive, business-friendly environment, while economic operators continue to seek to optimize their tax liabilities within the legal framework. This dynamic will continue to be critical in the future as the interaction between government regulation and taxpayer strategies continues to shape tax policy on a global and national level.

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Historia optymalizacji podatkowej

Streszczenie

Celem niniejszej pracy jest przedstawienie kompleksowego przeglądu historycznych korzeni oraz rozwoju optymalizacji podatkowej. W toku analizy omówione są pierwsze formy opodatkowania oraz optymalizacji podatkowej, które w sposób fundamentalny wpłynęły na późniejszy rozwój tego zjawiska. Chociaż pojęcie „optymalizacji podatkowej" nie istniało w czasach wczesnych struktur państwowych, pewne jej elementy były już widoczne w rozwoju i stosowaniu systemów podatkowych. Analiza tych procesów historycznych ukazuje w jaki sposób państwa dążyły do sprawiedliwego rozłożenia ciężarów podatkowych oraz maksymalizacji dochodów, podczas gdy podmioty gospodarcze starały się na różne sposoby ograniczać swoje zobowiązania podatkowe.

Historyczny przegląd przedstawiony w pracy obejmuje trzy główne okresy: funkcjonowanie starożytnych i średniowiecznych systemów podatkowych oraz przełom XIX wieku, kiedy to industrializacja i kształtowanie się nowoczesnego państwa doprowadziły do powstania nowych strategii podatkowych i mechanizmów regulacyjnych. W kontekście rozwoju węgierskiego systemu podatkowego szczególną uwagę poświęcono reformom Sándora Wekerlego, które odegrały istotną rolę w kształtowaniu współczesnych praktyk optymalizacji podatkowej. Studium osadzone jest przede wszystkim w obszarze prawa finansowego, ze szczególnym uwzględnieniem zmian dotyczących roli państwa w omawianym zakresie. W szczególności podjęto kwestię tego, w jaki sposób regulacje dotyczące opodatkowania pozostawały przez niemal wszystkie okresy historyczne częścią prawa administracyjnego oraz jaki miało to wpływ na relacje pomiędzy podmiotami gospodarczymi a instytucjami państwowymi.

Słowa kluczowe: podatki, optymalizacja podatkowa, system podatkowy, unikanie opodatkowania, historia prawa.