



香港中文大學
The Chinese University of Hong Kong

Centre for Financial Regulation and Economic Development

金融規管與經濟發展研究中心



FACULTY OF LAW

A CFRED Discussion Forum:

TAX MORALE: A CASE STUDY OF HUNGARY AT A POST-SOCIALIST TIME

led by

Dr Borbála Kolozs

Corvinus University of Budapest

20 November 2012, Tuesday

12:00n.n.-1:30p.m.

CR3, The CUHK Graduate Law Centre, 2/F Bank of America Tower, 12 Harcourt Rd, Central

Taxes tend not to engender enthusiasm in any jurisdiction, and there is universal reluctance by taxpayers in complying with their tax obligations. Attitudes may be particularly striking in the formerly socialist Eastern bloc nations regarding both the low level of support for tax in general and the poor state of tax morale in particular. This talk, on the basis of observations in Hungary, suggests that the roots of current tax morale problems lie in the legacy of socialism and the troubled transition from centrally planned to market economies. Such phenomenon is not unique to former socialist nations in Eastern Europe, and it is echoed in other nations with a like background.



Dr. Borbála Kolozs is a researcher at the Institute of Business Law at the Corvinus University of Budapest. Her main research interest is tax morale, but she is also interested in Hungarian and European tax law and International taxation. She was the Raiffeisen International Research Fellow at the Institute for Austrian and International Tax Law at the Vienna University of Economics and Business (Vienna, Austria) in 2007 and 2008. She is a fellow at the Taxation Law and Policy Research Institute at Monash University (Melbourne, Australia). In 2012 she became the “Researcher of the Year 2012” at the Corvinus University of Budapest. She is a correspondent to the Tax Notes International and to other tax databases at the International Bureau of Fiscal Documentation as well as to the World Journal of VAT/GST. She is also a member of the Research Committee of the Corvinus University of Budapest, a member of the executive board of the Hungarian Branch of the International Fiscal Association and a staff member of the Eucotax (European Universities Cooperating on Taxes) organisation.

Light refreshment will be provided.

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