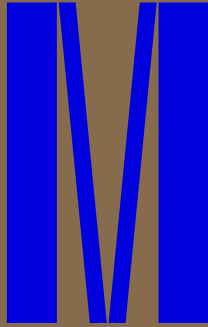


MASARYK
UNIVERSITY
DOCTOR
HONORIS
CAUSA



Christian Hanus
Leonard Eitel

**MASARYK
UNIVERSITY
DOCTOR HONORIS
CAUSA 2025**

**2. OCTOBER 2025 | 10:00 A.M.
KAREL ENGIŠ GREAT HALL
FACULTY OF LAW, VEVEŘÍ 70**

PROGRAMME OF THE CEREMONY

To the accompaniment of a fanfare, the following academic dignitaries will take their places in the auditorium in order:

members of the scientific boards of MU
Deans of MU and their representatives
Vice-rectors of MU
Rectors and other representatives of universities
moderating Vice-Rector Jiří Hanuš
promoter Jiří Němec
promoter Michal Radvan
Simona Koryčánková for the Faculty of Education
Martin Škop for the Faculty of Law
Christian Hanus, doctor honoris causa in spe
Leonard Etel, doctor honoris causa in spe
Rector Martin Bareš

The anthems of the Czech Republic, the European Union, the Switzerland and the Poland will be played.

Jiří Hanuš will take over the opening ceremony.

Simona Koryčánková will introduce Christian Hanus.

Martin Škop will introduce Leonard Etel.

Jiří Hanuš will ask the Rector for approval to continue with the ceremony.

Rector Bareš speech and his approval.

Reading of the graduation vows.

Graduation of Christian Hanus.

Speech of the new Honorary Doctor of MU.

Graduation of ~~Martin Škop,~~

Speech of the new Honorary Doctor of MU.

Musical performance by the violin and harp duo Dominika Svozilová and Zdeněk Svozil.

Jiří Hanuš will close the ceremony.

Academic dignitaries leave the auditorium to a fanfare.



**CHRISTIAN
HANUS**

CHRISTIAN HANUS

Born on 23 October 1974 in Bern, Switzerland.

RESEARCH FOCUS

Construction and architecture, building physics of historic buildings, energy efficiency of historic buildings, reconstruction of ruined historic centres, economic and ecological evaluation of buildings, interdisciplinary education.

EDUCATION

2002-2006

Federal Institute of Technology Zurich (Dr. sc. Techn.)

1995-2001

Federal Institute of Technology Zurich (Dipl. Arch. ETH)

JOB POSITIONS

from 2023

Founder and Scientific Director, Research Lab Sustainable Cultural Heritage, University for Continuing Education Krems, Krems, Austria

2022-2023

Head, Center for Climate Engineering, University for Continuing Education Krems, Krems, Austria

2019-2020

Head, Department for Continuing Education Research and Educational Technologies, University for Continuing Education Krems, Krems, Austria

2015-2016

Founder and Head, Centre for the Protection of Cultural Property, University for Continuing Education Krems, Krems, Austria

2013-2023

Head, Department for Building and Environment, University for Continuing Education Krems, Krems, Austria

2013-2021

Dean, Faculty of Education, Arts and Architecture, University for Continuing Education Krems, Krems, Austria

Founder and Head, Centre for Architectural Heritage, University for Continuing Education Krems, Krems, Austria

2001-2007

Fellow, AEU Architecture, Energy & Environment GmbH, Wallisellen, Switzerland

2000-2007

Assistant Professor, Swiss Federal Institute of Technology Zurich, Switzerland

SELECTED AWARDS

2022

European State Award in the category Arts and Culture, Österreichisches Bundeskanzleramt

2019

Masaryk University Commemorative Medal, Masaryk University, Brno, Czech Republic

SELECTED INVITED LECTURES

2025

Presentation of the Scuola di Ricostruzione project, Residence of the Prime Minister of the Italian Republic, Rome, Italy

2024

7th International SiLK Conference
KULTUR!GUT!SCHÜTZEN! Berlin, Germany

2023

Cultural Heritage and Climate Change Symposium, Valtice, Czech Republic

2022

Railway Monument Preservation Conference, Zurich, Switzerland

2022

27th International Conference on Urban Planning and Regional Development in the Information Society, Vienna, Austria

2022

4th International Conference on Energy Efficiency in Historic Buildings EEHB 2022, Benediktbeuern, Germany

2022

6th Vienna Strategy Conference, Vienna, Austria

2021

1st International Conference of Interreg DANURB+ Saving Values, Budapest, Hungary

2021

1st International Congress „Regeneration of Industrial Cities“, Łódź, Poland

SELECTED SCIENTIFIC ACTIVITIES

From 2024

jury member of The European Heritage Awards / Europa Nostra Awards (The Hague, Netherlands)

From 2023

member of the Engineering Academy of the Czech Republic (Prague, Czech Republic)

Since 2023

member of the International Scientific Advisory Board at VŠB-TU Ostrava (Ostrava, Czech Republic)

Since 2021

Member of the Scientific Board of the Director General of the National Heritage Institute (Prague, Czech Republic)

2021-2022

member group of Member States' experts on Strengthening Cultural Heritage's Resilience for Climate Change (Brussels, Belgium)

From 2021

member of the Management Board of Europa Nostra (The Hague, Netherlands)

From 2020

member of the International Scientific Advisory Board at the University of Pardubice (Pardubice, Czech Republic)

From 2019

member of the Scientific Council of the Faculty of Education at Masaryk University (Brno, Czech Republic)

Since 2019

member of University Foundation (Brussels, Belgium)

Since 2018

member of the Scientific Council of the Faculty of Architecture of Brno University of Technology (Brno, Czech Republic)

Since 2018

member of the Scientific Council of the Faculty of Architecture and Design of the Slovak Technical University in Bratislava (Bratislava, Slovak Republic)

MEMBERSHIP OF THE EDITORIAL BOARDS :

Proceedings of the International Conference on Energy Efficiency in Historic Buildings

(from 2024, Scientific Advisory Board),

Proceedings of the Architecture Papers of the Faculty of Architecture and Design STU

(from 2021, Editorial Advisory Board),

Proceedings of the Würzburger Schimmelpilz-Forum

(from 2017, Advisory Board)

SELECTED PUBLICATIONS

Hanus, C.; Sonnleithner, M.; Floegl, H.; Ipser, C.; Passawa, R.; Schneider, B.; Stejskal-Ripka, M.; Winiwarter, K., *Monumentum ad usum – Erhebung von Nutzungspotenzialen von baukulturellem Erbe in Niederösterreich für gemeinnützige Bauträger*, University of Krems Press, Krems, 2024

Hanus, C., *Die Donauuferbahn zwischen Entwicklung und Erhaltung – Zur Situation im UNESCO-Welterbe« Kulturlandschaft Wachau »*. In: SBB-Fachstelle für Denkmalpflege, Schwabe Verlag, Basel, 2024

Adámek, Z.; Bandarin, F.; Bauer, Ch.; Brandl, M.; Drdácý, M.; Habsburg-Lothringen, A.-S.; Hanus, Ch.; Hátle, M.; Hesslerová, P.; Inácio, M.; Kainz, M.; Kirchmaier, L.; Kaupa, J.; Laureano, P.; Parílková, J.; Pereira, P.; Pokorný, J.; Regenda, J.; Rohrbach, W.; Rottenbacher, Ch.; Schneider, B.; Stejskal-Ripka, M.; Strasser, P.; Štys, D.; Veselý, J., *Das Erbe der Teichlandschaft – ein künftiges UNESCO-Welterbe?* University of Krems Press, Krems, 2022

- Bogenstätter, U.; Buchta, L.; Cikán, M.; Deržmíšek, P.; Floegl, H.; Goll, J.; Gregorová, J.; Hanus, Ch.; Havliš, K.; Hlavenka, P.; Indrová, M.; Kallinger, W.; Neubert, J.; Peška, M.; Rohrbach, W.; Schicht, P.; Schneider, B.; Šěpka, J.; Spindler, S.; Taufar, A.; Tejkal, M.; Unger, J.; Varga, M.; Veselý, J.; Žallmannová, E.; Zíka, V., *Fachmethodik für Erneuerung des kulturellen Erbes*. University of Krems Press, Krems, 2022
- Hanus, C.; Haroshka, D.; Sickinger, R.; Morgenstein, P.; Hulec, M.; Kroftova, K., *Interdisciplinární letní a zimní školy obnovy kulturního dědictví v Telči – Interdisziplinäre Sommer – und Winterschulen für Kulturerbeerneuerung in Teltsch*, University of Krems Press, Krems, 2022
- Bonazza, A.; Sardella, A.; Kaiser, A.; Cacciotti, R.; De Nuntiis, P.; Hanus, Ch.; Maxwell, I.; Drdáký, T.; Drdáký, M., *Safeguarding cultural heritage from climate change related hydrometeorological hazards in Central Europe*. International Journal of Disaster Risk Reduction, 2021
- Cacciotti, R.; Kaiser, A.; Sardella, A.; De Nuntiis, P.; Drdáký, M.; Hanus, Ch.; Bonazza, A., *Climate change-induced disasters and cultural heritage: Optimizing management strategies in Central Europe*. Climate Risk Management, 2021
- Bonazza, A.; Kaiser, A.; Sardella, A.; Cacciotti, R.; de Nuntiis, P.; Hanus, C.; Drdáký, T.; Maxwell, I.; Drdáký, M., *Element for a sustainable management of cultural heritage at risk in a changing environment*. Restauratorenblätter – Papers in Conservation, 2021
- Hanus, C.; Laconte, P.; Sickinger, R.; Smith, P., *Industrial and Engineering Heritage in Europe – Das industrielle und technische Erbe in Europa – Le patrimoine industriel et technique en Europe*, University of Krems Press, Krems, 2020
- Hanus, C., *Baukultur beim Wiederaufbau nach Katastrophen. Zur Gründung der „Schule des Wiederaufbaus“ in Accumoli (ITA)*. Forum / KGS, PBC, PCP, Bundesamt für Bevölkerungsschutz, Kulturgüterschutz, 2020
- Bonazza, A.; Maxwell I.; Drdacký M.; Vintzileou E.; Hanus, Ch., *Safeguarding Cultural Heritage from Natural and Man-Made Disasters A comparative analysis of risk management in the EU*. EUROPEAN COMMISSION - Directorate-General for Education, Youth, Sport and Culture, Brussels, 2018
- Bonazza, A.; Maxwell, I.; Drdáký, M.; Vintzileou, E.; Hanus, Ch., *Protection du patrimoine culturel contre les catastrophes naturelles et d'origine humaine - Une analyse comparative de la gestion des risques dans l'UE - Résumé exécutif*. European Union, Brussels, 2018
- Hanus, C., *Bezahlbarkeit versus Renditeerwartung/ Gebäudedichtigkeit versus Innenlufthygiene – Interdisziplinäre Planung: Muss bei Bestandsmodernisierung, Wohnungswirtschaft heute*, 2013

LAUDATIO

Simona Koryčánková

Your Magnificence, Mr. Rector, Honorabiles, Spectabiles, distinguished members of the scientific councils, distinguished guests, ladies and gentlemen,

Allow me to introduce Professor Christian Hanus, a world-leading expert in the field of cultural heritage, the environment, conservation and construction, with a special focus on architecture and engineering. His name is linked to the Danube University in Krems, where he has been since 2007. He has founded and led several research centres there dealing with architectural heritage, heritage conservation and environmental protection. He also served two terms as the Dean of the Fakultät für Bildung, Kunst und Architektur.

Professor Hanus has led various national and international research projects, including the European Heritage Awards Archive, is actively involved in Europa Nostra Austria and is a member of the Industrial and Technical Heritage Committee. His expertise and experience have qualified him to advise UNESCO and the Austrian government on World Heritage sites, including their evaluation.

Recently, the research laboratory „Sustainable Built Heritage“ (Nachhaltiges Baukulturelles Erbe), which he directs, has gained international visibility and focuses on investigating the parameters of preservation, use and development of built heritage from a sustainability perspective. Professor Hanus's team seeks to assess the so-called „virtues of old buildings“ both qualitatively and quantitatively, so that they can also be evaluated in contemporary approaches to building construction. These professional activities are being developed in the context of international programmes responding to climate change and the need to strengthen the resilience not only of historic buildings.

Professor Hanus is also an active researcher in the Czech Republic. He is active both in academia and in practice, in various positions that allow him to apply his rich international experience and expertise. He serves as a member of the scientific boards of several universities: Scientific Council of the Faculty of Education of Masaryk University, Scientific Council of the Faculty of Architecture of Brno University of Technology, International Scientific Council of the University of Pardubice and International Scientific Council of the Technical University of Ostrava. He is also a member of professional societies, namely the Engineering Academy of the Czech Republic, the Scientific Council of the Collegia Bohemica Society and a member of the National Heritage Institute, with which he cooperates in the field of European research and care of tangible cultural heritage.

Professor Hanus's scientific, pedagogical and cultural activities have many points of contact with the activities of Masaryk University. First, there is the conceptual cooperation in the field of care for cultural heritage. Particularly important is the cooperation on interdisciplinary activities aimed at the preservation and development of the historical centre of Telč in the project „Scola Telcz“. The project consists in the cooperation of several scientific institutions from the Czech Republic and Slovakia in the organization of an international multidisciplinary week-long summer and winter school for students and PhD students, which are organized in the environment of the historical town of Telč. The cooperation between Masaryk University, or its Faculty of Education, and Professor Hanus in the field of further education and activities of the University of the Third Age has long been developed by Associate Professor Jiří Němec. With Faculty of Philosophy, specifically with the Seminar of Art History, the ComPaRe project focused on the complex participatory reconstruction of urban structures was currently completed, which resulted in a proven educational programme focused on this issue. Other joint activities with Masaryk University were the Interreg projects in 2018 and 2019, focusing on the potential of shared cultural heritage for cross-border regional development, and the cooperation between the Telč University Centre and the University of South Bohemia in České Budějovice on a cross-border cultural heritage mediation project entitled Preparedness of monuments for German-speaking clientele.

Professor Hanus' concern for sustainability and his openness to international cooperation in the field of cultural heritage care are outstanding values that are consistent with the mission of Masaryk University. Also significant is the potential for future cooperation between Masaryk University and Professor Hanus in the field of sustainability, which is a prominent area in the strategic development plans of Masaryk University and in which Professor Hanus has been active throughout his professional career.

SPEECH

Christian Hanus

Your Magnificence, Mr. Rector, honourable members, distinguished members of the academic council, esteemed guests, ladies and gentlemen,

The award of the title of „doctor honoris causa“ fills me with deep gratitude, profound humility and immense joy, particularly due to my long-standing connection with Masaryk University through joint projects in research and teaching, through cooperation and through participation in committees at your institution.

All these activities have not only been a great enrichment for me in scientific, professional and collegial terms, but have also been a pillar of my own professional and personal development. In this context, I would like to mention, for example, the establishment and development of „SCOLA TELCZ“, an interdisciplinary and transdisciplinary school dedicated to the preservation and development of UNESCO World Heritage Sites in accordance with UNESCO's strategic goal of the five „Cs“ – credibility, conservation, capacity-building, communication and communities – using the historic centre of Telč as a model case. Students, doctoral candidates and educators from different disciplines, nations and universities work together to develop holistic conceptual approaches to real project plans and current issues. For all participants, including educators from different disciplines such as engineering, urban planning, monument preservation, art history, sociology, or economics, comprehensively assessing the situation is a challenge. Developing an understanding of the perspectives and methodological approaches of other disciplines and contributing one's own specialist knowledge and skills represents significant added value for one's own field of scientific research. After the task has been defined and processed in a multi- and interdisciplinary manner, involving the responsible authorities and the public, the responsibility ultimately lies in communicating the results in a comprehensible and transparent manner, considering the complexity of all their dimensions and interrelationships. These are also presented and discussed at a public event. It is very satisfying that this has enabled us to influence the further development and implementation of several projects.

The long-standing implementation of „SCOLA TELCZ“, partly co-financed by European Union programmes, led in 2018 to official cooperation between scientific institutions and specialist authorities from the Czech Republic, Slovakia and Austria as well as a cooperation agreement between the Kraj Vysočina, the Province of Lower Austria, Masaryk University and Danube University Krems (University for Continuing Education Krems).

All these activities also embodied an essential methodological foundation in the development of the „Scuola di Ricostruzione di Accumoli“ . Since the series of earthquakes in central Italy in 2016 and 2017, we have been active in both university teaching and research projects in the destroyed town of Accumoli. The school, run by a consortium comprising the town of Accumoli and eight scientific institutions from five European countries, addresses the complexity of the reconstruction challenge. The focus is on the complexity of rebuilding the historic centre, ranging from earthquake-proof design of building structures and low-emission energy supply to the reconstruction of the historic heritage in a manner appropriate to its status as a listed site. However, the focus is not solely on the physical reconstruction of buildings and infrastructure, but also on revitalising the social, cultural and economic structures that ultimately ensure their use and preservation. No house was built as an end but fulfilled a function and had value and significance within the urban fabric. All these relationships must also be reconstructed. In this case, too, Masaryk University was won as a partner for the cooperation, which was formally signed in 2019 during a ceremony.

A concrete example of these cooperation activities is the ComPaRe (Complex Participatory Reconstruction of Urban Structures) project , co-financed by the European Union, which primarily aimed to developing methods and instruments, testing their application and ultimately communicating them, which tap into collective knowledge about the nature and functionality of destroyed urban structures and make it operational for reconstruction. Apart from representative buildings such as churches, towers or palaces, numerous buildings are inadequately documented, so that the information required for reconstruction planning can be obtained by analysing the ruins, using historical photographs and other documents, and based on oral accounts by the local population. In this project, for example, methods of art-historical analysis, interactive databases for the provision and use of private documents and archives, surveys using site visits and virtual reconstructions, tools for operationalising data for planning using building information modelling, and the use of multi-sensor robot platforms, which are currently being developed at the Research Lab Sustainable Cultural Heritage for complementary application in reconstruction planning. Here, too, interdisciplinary discourse proved to be essential. Without the experience gained from many years of implementing „SCOLA TELCZ“, the present results would not have been achievable. A manual, which serves as a basis for training future planners for the reconstruction of urban structures destroyed by disasters, teaches all the methods and instruments and their complementary

application, in some cases even using interactive electronic platforms. These results have been presented to the relevant political and administrative authorities as well as to the international scientific community. Research and teaching activities based on the project results are now underway.

Another joint activity via the „Scuola di Ricostruzione di Accumoli“ is the international orchestra academy „Accademia Vicino di Accumoli“, which promotes local musical talent and connects them internationally, teaching them how their art of musical interpretation can influence the reconstruction process. The Masaryk University faculty is also actively involved in this project.

In addition, I have had the opportunity to collaborate with Masaryk University on several EU-funded projects on structural analysis and regional development in the Czech Austrian border region based on architectural heritage, on cross-border qualification pathways for secondary school students, and on projects at the University of the Third Age, including several music projects. I also find my involvement in the scientific advisory board of the Faculty of Education and in committees for appointment procedures and examinations to be enriching in terms of content. I particularly appreciate the inspiring exchange with my esteemed colleagues at Masaryk University.

My recently retired rector always used to say at ceremonies for the awarding of honorary titles at the university that these are not only a recognition of past achievements, but above all serve as motivation to continue and further develop these in the future. I intend to take his words to heart, especially as I feel greatly motivated and recognise the enormous potential in continuing and expanding all activities with Masaryk University. I would like to express my heartfelt and sincere thanks for this high honour, which truly moves me deeply. I will bear the title „doctor honoris causa“ with devotion and responsibility towards Masaryk University and look forward to many more fruitful joint activities.



**LEONARD
ETEL**

LEONARD ETEL

Born in the 6th month of 1960 in the now Belarusian town of Putna.

RESEARCH FOCUS

Law and legal sciences, financial law, tax law, local government finance.

EDUCATION

1985

University of Warsaw, Bialystok branch (Master of Laws)

1992

University of Warsaw (PhD in legal sciences in financial law)

1998

University of Warsaw (Dr. habilitowany in legal sciences in financial law)

2004

Professor of Legal Sciences

PROFESSIONAL POSITIONS

1985-2002

Teacher, Faculty of Law, University of Warsaw - Bialystok Branch, Bialystok, Poland

1992-2001

Vice Dean, Faculty of Law, University of Warsaw - Bialystok Branch, Bialystok, Poland

Since 2002

Teacher and Head of the Department of Tax Law, Faculty of Law, University of Bialystok, Bialystok, Poland

2004-2005

Head of Postgraduate Studies in Local Tax Law, Faculty of Law, University of Bialystok, Bialystok, Poland

2005-2012

Dean, Faculty of Law, University of Bialystok, Bialystok, Poland

2012-2020

Rector, University of Bialystok, Bialystok, Poland

SELECTED AWARDS

1997

Bronze Cross of Merit, President of the Republic of Poland, Poland

2003

Silver Cross of Merit, President of the Republic of Poland, Poland

2015 and 2016

Individual first-degree awards, Ministerstwo Nauki, Poland

2021

Virtus est perfecta ratio medal, Ministerstwo Skarbu Panstwa, Poland

2024

Honorary Badge 'For Merits in Public Finance of the Republic of Poland', Ministerstwo Finansów, Poland

SELECTED INVITED LECTURES

2024

Real Estate Taxation Models, Związek Miast Polskich, Białystok, Poland

2024

Real Estate Value Tax, University of Wrocław, Wrocław, Poland

2025

Changes in the Act on Local Taxes and Fees, University of Białystok, Augustow, Poland

2025

New Definitions in the Construction of Real Estate Tax, Local Government Appeals Board in Warsaw, Warsaw, Poland

2025

On the Need for Changes in the Tax Code, University of Białystok, Augustow, Poland

SELECTED SCIENTIFIC ACTIVITIES

1999-2003

Chief Specialist for Legislation at the Bureau of Studies and Expertise, Chancellery of the Sejm (Poland)

2002-2021

Vice-President Centre for Information and Organisation of Public Finance and Tax Law Research in Central and Eastern Europe

Since 2002

Founder of Expert Team for Local Tax Law, Scientific Network „Creation and Application of Tax Law by Local Government Units“ (Poland)

2014-2019

Chairman of the Codification Commission for General Tax Law (Poland)

Since 2015

Member of the Eastern Arbitration Court at the Chamber of Commerce and Industry, Białystok (Poland)

Since 2021

President Centre for Information and Organisation of Public Finance and Tax Law Research in Central and Eastern Europe

MEMBERSHIP IN EDITORIAL BOARDS

Wydawnictwo Temida 2

(since 1993, member of the program board)

Białystok Legal Studies

(since 2006, member of the scientific board)

Annual Center Review

(since 2008, member of the program board)

Review of Local Taxes and Local Government Finance

(since 2009, chairman of the scientific board)

Analyzes and Studies CASP

(since 2017, member of the scientific board)

SELECTED PUBLICATIONS

L. Etel, *Reforma opodatkowania nieruchomości w Polsce*, Temida 2, Białystok, 1998

L. Etel (ed.) *Europejskie systemy opodatkowania nieruchomości: praca zbiorowa*, Kancelaria Sejmu, Warszawa, 2003

L. Etel, *Podatek od nieruchomości, rolny, leśny: komentarz*, C.H. Beck, Warszawa, 2003

L. Etel, *Should local government introduce tax law? in The problems of the financial law evolution in Central and Eastern Europe within the integration processes*, Temida 2, Vilnius/Białystok, 2004

L. Etel (ed.), *Prawo podatkowe*, Difin, Warszawa, 2005

L. Etel (ed.), *System prawa finansowego. T. 3. Prawo daninowe*, Oficyna a Wolters Kluwer, Warszawa, 2010

L. Etel (ed.), *Prawo podatkowe: zarys wykładu*, Difin, Warszawa, 2013

L. Etel, M. Popławski (eds) *Tax codes concepts in the countries of Central and Eastern Europe*, Temida 2, Białystok, 2016

L. Etel, M. Perkowski, Ł. Kierznowski, *The Border University Network as a Response to Academic Challenges in the Field of Internationalization*, *Eastern European Journal of Transnational Relations*, 2017

L. Etel, *Are changes needed in municipal tax authorities? In The challenges of local government financing in the light of European Union regional policy: conference proceedings*, Masaryk University, Brno, 2018

L. Etel, M. Popławski, *Weighing the interest of the obliged and the public interest in Polish tax law in Optimization of organization and legal solutions concerning public revenues and expenditures in the public interest (conference proceedings)*, Temida 2, Białystok/Vilnius, 2018

L. Etel, M. Popławski, *Simplified tax procedures in the New Tax Ordinance Act in Poland*, *Public Governance, Administration and Finances Law Review*, 2018

L. Etel, *How to reduce costs of local tax collection*, *Financial Law Review*, 2019

- L. Etel, M. Popławski, Reducing the costs of tax procedures in the new tax ordinance bill in The financial law towards challenges of the XXI century: conference proceedings, Masaryk University, Brno, 2020
- L. Etel, Can General Tax Law Be Stable? Critique of Law: Independent Legal Studies, 2020
- L. Etel, M. Popławski, The Polish Tax Ordinance Bill as an Instrument Supplementing the Constitutional Tax Law Making Principles, Constitutional Law Review, 2021
- L. Etel, D. Strzelec, On Evidence Preclusion in Tax and Control Procedures: A Comparative Legal Approach, Białystok Legal Studies, 2021
- L. Etel, Ordynacja podatkowa: komentarz, Wolters Kluwer, Warszawa, 2022
- L. Etel, P. Mrkývka, Burden of Proof or the Principle of Cooperation in Granting Tax Relief? Commentary on the Judgment of the Supreme Administrative Court of the Republic of Poland of 14 September 2022, III FSK 538/22, Białostockie Studia Prawnicze, 2024
- L. Etel, R. Dowgier, Podatek od nieruchomości: komentarz, Wolters Kluwer, Warszawa, 2025

LAUDATIO

Martin Škop

Prof. Etel is one of Europe's foremost experts in financial and tax law. Therefore, his academic interests are closely related to the broad field of financial law, especially local government finance. Thus, three key areas stand out in his work: property taxation, local taxes and fees, and the development of local tax law by local authorities. Professor Leonard Etel's area of expertise has made him a well-known and respected figure not only in academia but also among practitioners. His activity, as well as the activity of his department, has been appreciated by representatives of the Polish Ministry of Finance when working on the concept of reform of general tax law. In 2014, the Prime Minister of the Republic of Poland established a codification commission for general tax law, chaired by Professor Etel. In addition to the honour associated with the scientific aspect of this project, it should be emphasised that for this reason Professor Etel was included in the list of the 50 most influential Polish lawyers in the following years, according to the „Dziennik Gazeta Prawna“ newspaper.

Prior to taking up the post of Rector of the University of Białystok, Professor Leonard Etel served for several years in the management of the Faculty of Law. In 1992 -2001 he held the position of vice-dean and later, in 2005- 2012, dean of the faculty, since 2012 he has been the rector of the University of Białystok. Professor Etel was awarded several times for his scientific and organizational activities with the Rector's and Vice-Rector's awards of the University of Białystok. In 2009, he received the Commemorative Medal of the Faculty of Law of Masaryk University on behalf of the Faculty of Law of the University of Białystok in recognition of the close cooperation between the two institutions. It is also worth mentioning the individual award of the first degree given to him in 2015 and 2016 by the Minister of Science for his organisational achievements, which confirmed his contribution to the dynamic development of the University of Białystok. Professor Etel is a recipient of the Bronze Cross of Merit (1997) and the Silver Cross of Merit (2003), as well as the Virtus est perfecta ratio medal (2021), which is awarded to personalities with outstanding achievements in the field of science and tax journalism, in public administration or local government, in social activities and in the practical application of tax law. At the end of October 2024, Professor Etel was awarded the Honorary Badge of Merit for Public Finance of the Republic of Poland by the Minister of Finance. This badge is the most prestigious award conferred by the Minister of Finance.

Professor Leonard Etel's scientific activity in the field of local government finance also includes his organisational involvement in the establishment of entities such as the Centre for Information and Organisation of Research on Public Finance and Tax Law in Central and Eastern Europe. He has served as Vice President of this organization since its founding in 2002 and currently serves as President. The aim of the Centre is to collect information on the scientific initiatives of its members, to exchange this information, to inspire joint research and to organise scientific conferences and assist in their implementation, including in cooperation with public authorities and NGOs. Through his leadership in the Centre, not only European standards for the functioning of public financial activity have been implemented, but also the principles of democracy and the rule of law within non-EU countries. As a recognised authority on tax law with an international reputation, Professor Etel is also a member of other professional organisations such as the European Association of Tax Law Professors and the International Fiscal Association.

Professor Leonard Etel's scientific cooperation with the staff of the Faculty of Law of Masaryk University began during his studies at the JRC. It was also personal contacts mainly with Assoc. JUDr. Petr Mrkývka, Ph.D., currently Head of the Department of Financial Law and National Economy at the Faculty of Law of Masaryk University and Honorary Consul of the Republic of Poland in Brno. This cooperation later resulted in close cooperation between the two faculties, which took place on several levels. First, joint scientific projects and conferences should be mentioned.

Professor Leonard Etel actively participated in scientific proceedings for representatives of the Czech School of Financial Law. Within the framework of the implementation of the bilateral agreement on doctoral studies concluded between the Faculty of Law of the University of Białystok and the Faculty of Law of Masaryk University, together within the framework of doctoral studies in the field of legal science Dr. Mgr. Damian Czudek, Ph.D., whose studies were successfully completed in 2014. He was also a member of the habilitation committee for the habilitation proceedings of Professor JUDr. Radim Bohac, Ph.D., at the Faculty of Law of Charles University in Prague in 2013 and later, in 2022, a member of the committee for the proceedings for the award of the title of professor to Professor JUDr. Miroslav Štrkolc, Ph.D., at the Faculty of Law of the University of Pavol Jozef Šafárik in Košice. Both professors are currently deans of their respective faculties.

SPEECH

Leonard Etel

Why don't we understand tax law?

The main purpose of this short lecture is to answer the question in the title: why don't we understand tax law? I would like to emphasise that the question is not whether we understand taxes, but why we don't understand them. I am thinking here of all of us, including the professors of tax law present in this room (me included), and I really don't want to offend anyone. Let me reassure you right away (I would like to calm you down)– it is not because we are stupid! And it is not only because tax law is inherently unclear and difficult to understand. For example, in most systems, thieves and prostitutes do not pay tax, but priests do. Contrary to appearances, this makes sense and is explainable. The state should not levy taxes on illegal activities so as not to be accused of deriving income from prostitution and legalising theft. However, it does not make sense – and this is a typically Polish solution – that an unemployed person generally pays income tax, while the owner of 1,000 hectares of agricultural land, including 500 hectares of forest and a horse stud farm, does not. Why? Because income from agricultural and forestry activities is exempt from taxation. This no longer causes any emotion in Poland. We've all got used to it, that we are unable to understand why this is the case. Nor does it make sense to value a building for tax purposes in metres rather than in money. This is also partly the case in the Czech tax system. What kind of property tax is it where property is expressed in metres? It's like measuring temperature in kilograms – no one understands it because it doesn't make sense! It might be, but the rules have been the same for more than 40 years, and nobody wants to change them.

Even those who try to delve into the secrets of tax law quickly become discouraged.

It is not enough to find a provision in the tax law dealing with the taxation of a specific event, such as income from the sale of a dog. You also need to refer to several tax acts to determine all the effects of this transaction – the Income Tax Act, the VAT Act and the Civil Law Transactions Tax Act. As you can see from this example, taxes are often linked to each other, so when we're looking at a particular event, we must think about all the different taxes involved. It is practically impossible for someone such as a neighbour selling a dog to understand this, and no tax will be paid on such a transaction. And nothing will happen! I'm sure we can all agree that there shouldn't be any unenforceable provisions in tax law. After all, we all know that this can lead to the depreciation of the law. It's not just in Poland that there are lots of these tax regulations, you know. The same

rules apply to serious economic operations and minor everyday transactions between neighbours. For example, if I lend my car to a friend for a few weeks, my friend should declare this in his tax return and pay tax – of course, no one does this. But it is not the tax authorities that suffer from this – because the tax would be small, but the authority of tax law.

I have been dealing with tax law for over 40 years and yet I still have trouble navigating this subject, and even more trouble understanding the meaning of the changes and innovations introduced into it. It is not normal for a professor of tax law to say this! One can understand a student (who usually wants to pass an exam) or a lawyer (who wants to settle a case and get paid), but not someone who is professionally involved in teaching tax law. If I do not understand tax law, what am I trying to tell you? Well, I want to answer the next question:

Why is it that we do not understand tax law?

There are many factors involved. First, the tax system created in the early 1990s, like that in the Czech Republic, has become outdated. At that time, new laws regulating income and turnover taxation and tax procedures were introduced. However, this reform was incomplete – post-communist taxes remained in place and are still in force today, such as agricultural and property taxes.

It is really a shame that no system of property taxation was established. The rules for taxing land and buildings developed in the 1960s remained in place, with property tax calculated per square metre. These properties are still valued for tax purposes in metres and hectares, rather than in money. At the time, this was easy to do because of public acceptance of such painful tax reforms. Now it is practically impossible, because none of the political options wants to introduce a property value tax. I know that the situation is very similar in the Czech Republic. The construction of this system was not completed, and instead – and this was done by virtually every new government – a process of ‘reforming’, ‘improving’ and ‘perfecting’ the regulations introduced at that time began, which continues to this day. As a result, each of the laws adopted at that time has been amended dozens or even hundreds of times. The laws have become thicker, losing their original structure and thus becoming unreadable. Errors and internal contradictions begin to appear in such laws, resulting in the need for further amendments. This process is referred to as legislative diarrhoea. The best example – without any political malice – is the extensive amendment of regulations known as the Polish Order, entered into force practically without a *vacatio legis* in 2022. These regulations began to be amended even before they came into force – and this continues to this day.

This means, speaking from my own experience, that the text of the tax law is difficult to read and understand, even for a lawyer. It is better to read about the changes on the Internet or listen to an expert on television than to make 360 amendments to the text of the amended tax law yourself. The tax law is no longer a source of knowledge about tax act.

Why is this law so often 'reformed'?

In Poland, but also in the Czech Republic, there is no target model for the tax system. There is no idea of what a rational tax system should look like. If there is no such model, then practically every government team changes the system according to current needs – which I will discuss later – and calls these changes reforms. To reform something, you have to say – and this is the strategy – that this is what it should ultimately look like, and to achieve this, you must do this, this and this. There is no such strategy, and this allows for the frequent changing of tax regulations and the introduction of new ones for various reasons – to please taxpayers – voters, because such a tax has been introduced in another country, because it is necessary to show that something is being done about the problem, etc. It is often difficult to see the sense in this.

By introducing these constant changes, we forget why taxes exist.

It is worth remembering that taxes are there to provide the state with money to carry out its tasks. Meanwhile, the justification for the changes introduced as part of the reforms boils down to the fact that these changes are supposed to help poor taxpayers, families, children and protect the natural environment. Taxes are not for doing good. They are instruments that take away from the taxpayer, not give further relief and exemptions. If there were no system of deductions, exemptions and other tax preferences, the system would be much simpler. And, of course, cheaper to implement. Please note how much time and money it takes to introduce and then monitor the use of ever new tax preferences. The Polish, but also the Czech tax system is becoming more like a social welfare system, and that costs money.

The ease with which new taxes can be introduced in Poland also has a negative impact on the state of tax law. The Constitution requires that taxes be introduced in the form of a law and not as an emergency measure. It takes several months from the idea for a tax to its implementation, including the signing by the president. There is no discussion in parliament because we have a majority in parliament, and the majority does not know what the proposed regulations are about anyway. If all of us – as I am

trying to argue – are unable to understand modern tax law, then most MPs who pass these laws do not understand them either. And this is how tax blunders arise, mainly because no one knew exactly what the effects of a given regulation would be.

The ease with which new tax laws can be created results in the system being unpredictable for taxpayers, who are constantly surprised by the tax authorities.

Someone invests millions in a wind farm and, during the investment, learns that taxation is increasing to such an extent that the investment is no longer profitable. It was taxes that killed the development of Polish wind farms in 2017, because it was decided to tax the value of the entire wind turbine structure, not just the construction part, only to withdraw this decision the following year. Uncertainty about the direction of tax law changes is a nightmare not only for the Polish tax system.

The reason why Polish tax law is so difficult to understand is that it is poorly drafted.

Who drafts these laws – anonymous people who do not sign the drafts, whether they are parliamentary or ministerial? I am not saying this by accident, because I headed the General Tax Law Codification Commission, whose task was to prepare a new tax code. We prepared this draft, working diligently for five years, and we were responsible for its shape and proper understanding. In July 2019, the first reading of the draft took place in the parliament, but due to the end of the parliamentary term, it was not passed. And, in accordance with the principle of discontinuity, the draft was thrown in the bin. This means that the work of a 15-member commission, well paid from public funds, has been wasted. Instead, I now hear that another comprehensive reform of the tax system is to be introduced next year. Who prepared it? Anonymous employees of the Ministry of Finance. Who will pass it? Members of the ruling majority who are poorly informed about the effects of the proposed regulations. This is not how you should create a part of general tax law that practically needs to be rewritten from scratch because the current one has been demolished by numerous reforms. This is also the reason why tax law is so difficult to understand and apply. The current code is almost 30 years old and has become ill-suited to modern realities. Such basic institutions as the statute of limitations and overpayment must be rewritten – they are unclear and cannot be improved in the current law. The same applies to the general principles of tax law. What kind of branch of law is this without general principles? Unfortunately, they are not included in the aforementioned 'reform' of the tax ordinance.

In conclusion, I would like to briefly mention other shortcomings of the law-making process: draft tax bills submitted by MPs without consultation (or their rejection), a fast legislative process, short *vacatio legis*, rejection of sensible comments simply because they do not come from us (the opposition), the creation of regulations requiring hundreds of pages of explanations, etc. Who can understand tax laws created in this way? As a result, as I have already mentioned, we have become accustomed to not reading tax laws – it is better to read about them in the media.

Is there any chance that we will understand tax law?

There is, but it is slim and requires:

1. The preparation of a tax strategy in which the assumptions of the target tax system model will be established in advance and widely consulted.

2. The establishment by Parliament of a Tax Law Codification Commission to oversee the implementation of this strategy.

3. The creation of tax regulations by specialists recruited not only from the Ministry of Finance.

4. The codification of the general part of tax law with a catalogue of tax law principles.

5. The reduction to a minimum of all types of tax preferences in accordance with the principle of universal taxation.

Will it be possible to implement the above proposals? I don't think so, but we must try. Will we be able to understand tax law? I don't think so, but we must try! Tax law will benefit from this.

**MASARYK
UNIVERSITY
DOCTOR HONORIS
CAUSA 2025**

A FEW WORDS ABOUT
**THE AUDITORIUM
MAXIMUM**

KAREL ENGLIŠ GREAT HALL

The ceremonies of Masaryk University are nowadays inseparably linked with the auditorium of the Faculty of Law, which serves as a university-wide auditorium. In its early days, in the 1930s, it was the venue for most of the university's ceremonial moments, which included the inauguration of rectores and the lavish graduations of honorary doctors. However, the space was considered a temporary makeshift for such ceremonies and was to serve as such only until the construction of the extensive university campus. For this reason, the auditorium was originally austere in character, almost devoid of artistic decoration. The only exception was the ceiling with stained glass windows by František Kysela.

The idea of building a large Academic Quarter with a monumental new hall was gradually abandoned and only the building of the Faculty of Law was realized from the original plan. It was therefore decided to create a more dignified framework for the festivities by decorating the original large blank wall in the front of the auditorium maxima.

The large-scale composition of Prometheus bringing fire to humankind, measuring 7.5 x 13 metres, is divided into three horizontal strips by Antonín Procházka. In the upper one is the god Helios announcing a new day to humankind, accompanied by the goddess of time Hora. In the middle strip are allegorical figures of all the sciences that were represented at the university - from left to right they are law, medicine, philosophy, art, pedagogy, and natural sciences. The centre of the painting is dominated by the figure of Prometheus with a burning torch. In the lower band, the work depicts humankind in its daily activities - building, seafaring, and agriculture. The figure of Prometheus is linked in meaning to a group of figures craving the fire of knowledge. The grand opening of Procházka's monumental work took place in the atmosphere of post-Monarchist Czechoslovakia on 16 December 1938. The composition had a turbulent fate during the war period. It was insensitively cut out of the frame by order of the Brno Gestapo, but thanks to

the courage of Czech workers it was hidden in the cellar of the building. Three years after the war, the painter's companion completed the restoration of the work, Linka Procházková.

As part of the celebration of the 104th anniversary of the founding of the university in January 2023, the auditorium was named after the first rector of the university and one of the greatest personalities of his time, Karel Engliš.

Karel Engliš was not only the co-author and co-sponsor of the bill on the establishment of the „second Czech university“, but later also its first rector, who in cooperation with the then president T. G. Masaryk managed to procure the basis of the university insignia - the rector's chain.

„It is important to remember the past because without it there would be no present. We can be rightly proud of our past because it was shaped by extraordinary personalities whose legacy should be regularly recalled so that it never disappears from our memory,“ said Martin Bareš, Rector of Masaryk University, during the unveiling of the name of the Karel Engliš Great Hall.

Published by:
Masaryk University, Rector's Office, Research Office
Graphic design: Jiří Waschka
Printed by: LITERA BRNO s.r.o.
1st edition, 2025

