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TAX LAW

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Everyone who has done it or used it knows how difficult it is to write a good crib. At the same time, a good crib is and has been an indispensable element of the process of getting to know and learning difficult and complex issues, such as, undeniably, tax law. It has been and still is a good way of systemizing knowledge and discerning the most essential aspects. I know from my own experience that nothing can teach as effectively as writing cribs. On a little sheet of paper you have to contain the most important and the most difficult things to remember. Such a composition of issues systemizes knowledge in an excellent way. However, you need to know a lot to write a good crib. I remember getting down to writing it after having read notes from lectures and a handbook several times. Only then I knew I could express the essence of a particular field in a synthetic form. The Author of the reviewed study has succeeded in it. It indicates everything an academic lecture on tax law should contain. The first part depicts issues comprising general tax law (definitions, classifications, rules, sources, etc.), tax proceedings, tax control/inspection and checking operations. The second part of the study contains a description of all taxes presenting their entity, subject, tax base, rates, exemption tax allowances as well as a course and terms of payment. There is nothing more to add, in my opinion, the composition corresponds with the study's formula superbly. The manner of presenting individual institutions deserves emphasis. Generally, they are presented in a form of tables, charts and diagrams. It is a great craftsmanship to present entire tax law in such a form. This way of presentation promotes not only faster learning but also grasping the entire tax law. In a very short time, only looking through the crib, you can become generally acquainted with all parts of tax law, which is very often a weakness of many students who know details superbly. Such insight is also necessary for people who professionally deal with one fragment of tax law. They usually know, e.g., income taxes perfectly well but they know next to nothing about other institutions of tax law. You can get to know them using the crib.

However, even memorizing the crib does not guarantee passing an examination in this subject, in my opinion. Nevertheless, you can always try!!! If you want to prepare well to this exam, you must first listen to the lecture, study the handbook thoroughly, and only then use the crib. Such a learning course will excellently simplify passing an examination with the most demanding teacher. I can guarantee this. On the other hand, if you missed the lectures, and there is no time to read the handbook, your lifeline is the tax law crib. It is bound to help more often than not.

Leonard Etel