Dana Šramková, David Sehnálek, The europeization of financial law exemplified by custom and monetary law.

Summary

The influence of the European Union law is notable almost in legal branches of the Member States. The financial law is, of course, not an exception. Significant effects of Europeanization can be observed within both the whole fiscal and non-fiscal part of the financial law from the budget law, the tax and customs law to the legal regulation of monetary system, foreign exchange, and financial market. In some cases, the main codes of regulation of those financial sub-branches have been created as more or less successful translation of the directives. In other areas such as customs law dominates the directly applicable regulations. Our paper, however, does not address the detailed analysis of specific manifestations of Europeanization of the financial law and all its institutes. Its aim is to describe this issue from the general point of view, especially to analyze the impact of the EU law from the perspective of the fundamental principles of financial law legislation process.