

Abstract

In my dissertation I examine the taxation of income of companies and their partners. In using the method of comparison, I evaluate the crucial aspects of tax and business law of the Czech Republic and the Kingdom of Belgium (hereinafter referred to as Belgium).

My goal is to compare the mutual complexity and comprehensibility of these legal regulations, which could influence the decisions of potential investors, mainly using the method of description and analysis. In my work I find out the degree of competitiveness and the attractiveness of individual forms of business affected by the legal requirements for these companies. In the first part, I analyze the tax system of the Czech Republic. In this chapter, I outline the reasons for the declining trend in the share of direct taxes in the tax mixes of developed countries, and also views on the real effect of tax competition. I consider the resolution of the residency conflict and the issue of double taxation treaties to be a key issue, the clarification of which is important for the correct use of the methods of double taxation measures, when assessing their advantages and disadvantages that I see in the methods used. The next chapter is devoted to the analysis of companies established under Czech law. I compare these companies using their main specifics when considering the tax consequences, thus trying to contribute to easier orientation of potential entrepreneurs in choosing a suitable form of company to implement their business plan. I examine the individual procedures of corporate income taxation, as well as the rules for profit distribution and the issue of taxation of profit shares by individual partners. Income tax analysis in the tax system of Belgium is dealt with in the fourth chapter. In the introduction, I compare the share of personal and corporate income taxes in the gross domestic product of Belgium with the Czech Republic. I also outline the differentiation of income taxation and tax rates to which personal and corporate income taxpayers in Belgium are subject, compared to Czech law. In the last part, I examine business companies established under Belgian law. I find aspects of their taxation and the main differences between Belgium and Czech regulations. I also devote space here to the method of resolving the conflict of residences between the Czech Republic and Belgium and the methods used to prevent double taxation between these two states. At the end of this work I compare and evaluate the differences between these adjustments, and I end this work with the adjustment *de lege ferenda* with my legal recommendations.