

Abstract

Personal income tax (comparison of the legislation in the Czech Republic and in the selected member states of the European Union)

This thesis focuses on the legal regulation of personal income tax in the Czech Republic and in selected states of the European Union (EU). The aim of the thesis is to provide a comprehensive overview of the income tax imposed on taxpayers primarily individuals. The purpose is especially to identify the essential and characteristic attributes of this tax and to give a comprehensive overview of its legal regulation. Furthermore, it will describe the legal regulation of income tax imposed on individuals in selected member states of the EU with the intention to identify features either equivalent or dissimilar. One of the objectives of this thesis is also to elucidate the problematic aspects in attempts to the alignment of direct taxes at the international level.

This thesis is divided into five chapters. The first chapter defines the concept of taxes in general and explains the objective, function, and classification including a description of the main attributes of various taxes in the tax system. The second chapter focuses on the legal regulation of personal income tax in the Czech Republic according to different types of sources of law. The third chapter explains selected key features of the individual income tax in particular the subject, object, base, rate, and tax filing deadline. The fourth chapter edifies the competition of various tax systems in the EU and the avoidance of double taxation. In addition, this chapter describes the personal income tax in accordance with the legislation in selected EU countries. In the last, fifth chapter, various facets of the aforementioned legislation are assessed and evaluated. Included in this final chapter is as well reasoning and deliberation of the existing tax legislation and pertinent future advancement of income tax legislation in the Czech Republic and the European Union, including several suggestions for possible amendments.