

Securities and Financial Derivatives Income Taxation in Selected Countries of the European Union

Abstract

The aim of the dissertation, dealing with the topic of taxation of income from securities and financial derivatives, is to summarize the theoretical basis of this topic and compare the methods and possibilities of taxation of income from securities and financial derivatives in selected countries of the European Union and outline development trends in this area. The author's intention is to search for, identify and describe similar and different components of the financial and legal framework for taxation of income from securities and financial derivatives.

In the first chapter of the dissertation I will state the objectives of the dissertation, methods of scientific work and methodology of the dissertation, I will specify the objectives and methodology of the dissertation, the main objective of the dissertation and partial objectives of the dissertation and methodology of the dissertation together with a description of scientific methods used in the dissertation. .

The second chapter of the dissertation will focus on the financial and legal context of the financial market, capital market and derivatives market of the European Union and selected member states of the European Union. In it I describe the basic financial and legal context of the financial market, capital market and derivatives market of the European Union in terms of the European Union financial market, the concept of consumer protection in the European Union financial market, the European Union capital market and the concept of European Union capital market development. I will also pay attention to the basic starting points of the European Union derivatives market and I will also provide a summary of the prospects of the financial market, the capital market and the European Union derivatives market. The same chapter of the submitted dissertation will include the financial and legal context of the financial market, capital market and derivatives market of the member states of the European Union - the Czech Republic, Germany, France and the Slovak Republic. All subchapters will have the same structure, chosen in relation to the topic of the dissertation. At the beginning, I will present the financial and legal context of the financial market, capital market and derivatives market of the respective country (in the order of the Czech Republic, Germany, France and the Slovak Republic). At the same time, I will introduce the concept of consumer protection in the financial

market of the country concerned. Subsequently, I will pay attention to the concept of capital market development in the analyzed country. The last subchapter will present a summary of the financial and legal context of the financial market, capital market and derivatives market of selected member states of the European Union and a description of their perspective.

The third chapter of the dissertation will consist of the elaboration of the topic of taxation of income from securities and financial derivatives in the European Union and its prospects. In its first subchapter I will focus on the financial and legal theoretical basis of income taxation in the European Union and its perspective, which will include the development of financial and legal theoretical basis of income taxation in the European Union and the perspective of income taxation in the European Union. The second subchapter will be the financial-legal theoretical basis of taxation of income from securities and financial derivatives in the European Union and its prospects.

Chapters four to seven will have the same structure in relation to the topics of the dissertation.

The focus of the fourth chapter of the dissertation will be on the taxation of income from securities and financial derivatives in the Czech Republic. I will get to the topic through the analysis and summarization of current trends in income taxation in the Czech Republic, the legal status of income taxation of securities and financial derivatives in the Czech Republic and its prospects.

In the fifth chapter of the dissertation I will pay attention to the taxation of income from securities and financial derivatives in France. I will go through the analysis and summarization of current trends in income taxation in France and through the legal status of income taxation of securities and financial derivatives in France and its prospects.

In the sixth chapter of the dissertation I will pay attention to the taxation of income from securities and financial derivatives in Germany. I will work on the key essence of the topic through an analysis and summarization of current trends in income taxation in Germany and through the legal status of income taxation of securities and financial derivatives in Germany and its prospects.

The focus of the seventh chapter of my dissertation is on the taxation of income from securities and financial derivatives in the Slovak Republic. I will get to the topic through the

analysis and summarization of current trends in income taxation in the Slovak Republic and through the legal status of taxation of income from securities and financial derivatives in the Slovak Republic and I will try to anticipate the prospect of taxation of income from securities and financial derivatives in the Slovak Republic.

In actual society, taxation of income from securities and financial derivatives is an integral part of the capital market and the need to examine these parts of the capital market is evident. My aim is to contribute to the appreciation of the importance of the topic of legislation and legal practice of taxation of income from securities and financial derivatives, especially in selected countries of the European Union in terms of national and international markets.

Key words: securities, financial derivatives, taxation