

The subject of the thesis is analysis of tax systems. The author is writing about the subject from general point of view as well as focusing on the tax system in the Czech Republic as in 2008 while indicating the possible future development in terms of the EC tax harmonization process and existing double taxation treaties.

The first part explains the general characteristics of the tax system. It defines some related key terms: tax, tax system, subject and object of the tax immunity, tax base, tariff rate, period of taxation and the main functions of taxation: allocation, redistribution, stabilization and the fiscal function.

Author also mentions some of the required characteristics of the tax system - fairness, effectiveness, stimulation, legal perfection and transparency and some of the possible tax divisions, the most commonly used division between assessed and excise taxes in particular.

The author describes the process of the tax harmonization within the EC. The first chapter finishes with the key part of the thesis - the analysis of the current tax system in the Czech Republic in the 2008 and some suggestions for its improvement.

The second part focuses on the double taxation treaties. These are important in the international point of view. Firstly, the author names the double taxation causation followed by the methods how to eliminate or at least reduce the double taxation impacts.

Secondly, the author writes about the form double taxation treaties and analyzes the OECD double taxation treaty commonly used for the regulation of relationships between developed countries. The last subhead of the second part describes the interpretation and the application of the double taxation treaties in the Czech Republic. At the end of the chapter, the author lists the valid treaties.