

The aim of this thesis is to find and analyze connections between tax law and copyright law. I sought to look at the revenue statutes from the perspective of the author whose craft's income and rights in property have to be taxed somehow and somehow.

The key sources of law I used included Copyright Act, Law of Income Tax, Law of Value Added Tax, Law of Gift Tax, Death Duty and Real Estate-Transfer Tax. The most important is the Law of Income Tax because it is connected to the copyright law in the broadest extent.

During the study of relevant legal sources I did not want to focus only on the various statutes but I pursued to work also with judicature of the Czech courts. Unfortunately I found only one decision of the regional court concerning my issue. Nevertheless a fact that Czech courts are not often concerned with the questionable issues regarding application of the tax law in the field of copyright leads me to the conclusion that the tax legal form is sufficient. In spite of that there are some controversial moments in practice that I dissected in this thesis. I can see possible problems when seeking to classify various earnings of the author according to the several types of earnings defined by the Law of Income Tax.

Along the application of the Law of Value Added Tax, Law of Gift Tax, Death Duty and Real Estate-Transfer Tax one must bear in mind that the object of the tax is not the income but author's rights in property, eventually limited disposal with those rights. Therefore a presumption of the correct use of different revenue statutes is a good knowledge of the Copyright Act that defines specific rights and legal institutes of the copyright law.

Definitely we can not expect that taxation of neither the earnings of the authors or disposal with author's rights in property will be regulated by the special statute like it was during the totalitarian regime. One can only hope that tax statutes will respond to the development and possible changes in the legal regulation of the copyright law quickly and lively.