

Abstract

The aim of this thesis on the topic of the International double taxation of individuals is to offer particular point of view on this issue to the reader and make him acquainted with some current problems related to international taxation of income.

The first chapter is focused on czech income tax, especially on taxation of individuals with its goal to define basic terms. Next chapter is concentrated on term double taxation and describes main reasons for its existence. Concurrently are described unilateral and international measures to eliminate double taxation of income and also methods for elimination of double taxation.

Afterwards this thesis attends to bilateral international tax conventions and its evolution and interpretation. Considering the fact that majority of all concluded tax conventions are inspired by OECD model tax convention, the third chapter of this thesis is focused on the importance of the OECD model and its commentary for interpretation and application of bilateral international tax conventions.

The last and main part of this thesis analyses several sorts of income in the same manner as they are categorized in OECD model tax convention. With respect to OECD model's classification of income from independent personal services as business profits, more attention is paid to this category of income and relevant terms, especially to the term permanent establishment and to the allocation of taxing rights. Also are analysed grounds for removal of article 14 from OECD model tax convention and benefits of this measure. Similarly are analysed other categories of income and relevant issues. Because of narrow extent of this thesis it was not possible analyse every category of income, so I focused mainly on typical income of individuals.