

## **Abstract**

This thesis deals with the electronic registration of sales that has recently been introduced to Czech law in order to increase the revenues of public budgets, reduce the shadow economy and to safeguard a fair competitive environment for all businesses. This thesis is divided into two essential parts. The first part hereof deals with general issues of registration of sales whereas the second part analyses particular aspects of the new legislation.

In the first chapter, general matters of the registration of sales are discussed. The main objectives of the registration of sales as well as possible means of such registration are introduced. Moreover, one part of this chapter is dedicated to the recordkeeping obligation as it is to be found in Czech law.

The second chapter deals with the Act No. 112/2016 Coll., on Registration of Sales. Firstly, the Act is introduced in general terms and its place in the Czech legal order as well as the legislative process is discussed. Secondly, it analyses some provisions of the Act, in particular those relating to the entities that have the obligation to register their sales under the Act and those covering the subject-matter, i.e. the registered sale as such. The aim of the said analysis is to answer the question whether the new legislation may theoretically cause some problems, and, as the case may be, which of its provisions may potentially do so. At the end of this chapter, constitutional aspects of the new legislation as introduced in the application of annulment brought before the Constitutional Court of the Czech Republic are discussed as well as its ability to fulfil the set goals.