

## **Summary:**

Název práce: Právní problematika přímých daní (komparace a úprava ve vybraných zemích EU)

Dissertation: Legal questions of direct taxation (comparison and regulations in selected EC-countries)

Direct taxes (and primarily the personal income tax) are in many countries one of the most important income of the state-budgets. Direct taxes are affecting the vast majority of the population, therefore any changes and adjustments in this area are seen to be very sensitive. For this reason, the tax issue becomes whether an instrument of various political efforts, especially in election times.

In recent times, marked by global economic crisis and the fight against it, was in the Czech Republic in charge of several changes, that were supposed to stop the economic recession and to stimulate economic growth. At the same time raised the need to stabilize public finances, which is a long-term problem of the Czech economy. Previous attempts, however, proved inadequate and probably will need to resort to other measures. In my opinion may be one way of examining the tax systems of neighboring developed countries, which could serve as a legislator Czech inspiration.

In the two opening chapters focus of my thesis, I concentrate on examining of the general issue of tax law. I mention the basic principles and institutes on which the functioning of the tax system is based and I describe the tax issue from a European perspective. Furthermore, I try to outline the efforts at tax coordination and harmonization within the European Union and describe the existing European legislation in the field of direct taxation.

The third part is devoted to current legislation of direct taxes in the Czech Republic. In this chapter I discuss in detail the Czech personal income tax (as its most important component) in terms of its structure, the tax base and the method of calculating the tax

itself, that I made in the next chapter of its comparison with the law of the Slovak Republic.

The fifth chapter refers extensively on the tax systems of two most advanced countries of the European Union, the United Kingdom and the Germany. Practical examples show a comparison of tax burden carried a selected group of taxpayers between the Czech Republic and this two countries.

The final summary is devoted to evaluation of the identified knowledge, the individual level tax burden for taxpayers in the comparison of selected countries and outline possible legal regulation in the Czech Republic in terms of „de lege ferenda“.

Klíčová slova:

Key words:

Daň z příjmů fyzických osob

Personal Income Tax

Základ daně

Tax base

Daňová zátěž

Tax burden