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**Title: Tax issues of ownership and transfer of real property with special regard to ownership of flats**

The main purpose of my diploma thesis is to point out specifics of real property taxation. I used ordinary situations and tried to focus on remarkable aspects of this area of law. Mentioned difficulties may arise in any time and affect anyone who deals with real property and namely with flats. Some of presented examples demonstrate problems with legal interpretation of rules, some of them indicate lack of legal provisions regarding taxes. Several acts need to be replaced by newer legislation which shall promptly adopt incoming tendencies of new taxation methods.

In my work I tried to offer an excerpt of problems which apply to all taxes regulating flats and real property. Each type of tax has its special particularities and questions that must be solved in ordinary life. All used examples come from real practice in this field. So anyone can meet such problems in his life.

From my point of view, the most disorganized rule in the Czech Republic is the Income Tax Act in these days. This one should be replaced as quickly as possible, but surely after reasonable considering of all applicable aspects. On the other hand we can find really well prepared rules that need to be maintained in usable form. However, there must be a proper consent for any changes of legal content in order to preserve continuity of legal rights and duties. Many essential turnovers of governmental behaviour will not help with precise solving of upcoming legal problems. Politicians shall invite wider range of public to discuss

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their intentions of legislative changes. It is worth using positive examples from foreign countries to incorporate them into our legal system.

I really hope this way may be successful in the future.

Keywords: Flats, Law, Taxes

Klíčová slova: Byty, Daně, Právo