

7. Résumé

My diploma thesis should offer a relatively complex view of the subject of Taxation of real estate transactions with a focus on the comparison of the Czech tax system with Austrian tax system, which comprises of several direct and indirect taxes concerning wealth transfers and wealth itself, especially immovable property.

It deals with a specific view of problems rising in accordance of Tax theory. The following article is actually based on several taxes, which exists in the Czech and Austrian legal system, regulated mainly in inheritance tax, gift tax, real estate transfer tax, income tax and value added tax.

The main theme of the thesis begins in the second chapter which is focused on brief information about the explanation and analysis of basic terminology, tax theory, classification of different types of taxes and principles of tax construction, showing its main components and relevant effects caused by them.

The third chapter of my thesis is focused on the main topic „Tax aspects of real-estate transactions in context of selected foreign system of law” including comparison of Austrian and Czech tax legal system with the consideration of basic tax structural components as object of taxation, tax base, tax base adjustment components (e.g. exemptions from taxation, tax reduction...), tax rate and subject of taxation (taxpayer). This procedure is used step by step for every type of tax, which applies to wealth transfer.

Austria has been chosen for this type of work because of its similar development and its tax system similar to the one existing in the Czech Republic. The main aim of my thesis is to describe and compare the individual taxes and offer possible concept of legal regulation *de lege ferenda* showing the main differences between legal systems of two different countries and specific advantages and disadvantages of specific tax regulations applied in consequence to real-estate transactions and related taxpayer duties.