

## Summary

### Tax Implications of Ownership and Beneficial Use and Disposal of Immovables, Condominium Flats and Non-residential Premises

In the opening part of this thesis (Part Two) I have focused on defining the individual terms mentioned in its title as a part of the effort to establish a common ground for the following text. However, it appears that a number of terms carry different meanings in different contexts. Additionally, the private and public law are not separated by an insurmountable barrier and therefore the terms used in tax legislation can be interpreted in ways that would feel surprising at first.

Part Three is a brief overview of the tax system in the Czech Republic, serving more as a launching platform for the substance of the thesis in Part Four. Also because of this, it is delivered using organization diagrams, with an addition of a short explanation why the indirect taxes remained on the outskirts this time.

Following concise discussion of income taxes solely from the point of view of income types subject to taxation at the beginning of Part Four, my attention turned to two main objectives.

First, a rather detailed presentation of the selected property taxes structured for convenience purposes based on distinguishing elements of the taxes, instead of the terse and due to division into special and common sections not always easily decipherable organization of the respective laws, primarily in relation to immovables, condominium flats and non-residential premises, as set out in the title of the thesis. As a part of this task, I have tried to point out and describe in their complexity - and also give an opinion on, if applicable - certain interesting issues that appeared in the course of development and application of the property tax legislation. Those included e.g. horizontal structures as object of the immovable property tax, extension of the powers of municipalities with respect to immovable property tax, abolition of tax exemption of new buildings from building tax, relationship between easement established free of consideration and the gift tax or certain issues of time limitations regarding immovable property transfer tax.

Second, in respect of property taxes of which the immovables (and condominium flats and non-residential premises) are to a large extent a focal point, I have attempted to evaluate their current standing within the tax system, while at the same time giving some thought to options that could make them more efficient, useful and fair as far as legal structure can help.