

This Bachelor's Thesis deals with the taxes and tax burden of the Czech Republic in comparison to states of the European Union. The thesis is separated into four main parts. In the first chapter the concept of taxes is defined, in the second chapter focuses on the system of taxation whereas special attention is drawn to the system of taxation of the Czech Republic. The themes of the third chapter are historical evolution of the tax theory in the relation to taxation and total tax burden of the Czech Republic and states of the European Union. The fourth chapter analyzes the status of the Czech Republic among the states of the European Union on the basis of effective approach to taxation.