

The main goal of this work, which is devoted to an issue of regional impacts of taxation policy, is an initial survey of a regional variability of tax collection in the Czech Republic. A principal part of the thesis is a quantitative analysis of the tax collection and an evaluation of distribution of the tax burden among individual regions in the Czech Republic. Because of rather deficient data base suitable for investigation of this field, an important aim of the work is its critical evaluation and consideration of its relevance. Little attention has been given to this subject in a social geography research so far, therefore a theoretical part of the work is substantial: various approaches towards taxation are discussed from the perspective of fundamental economical schools and selected theories of the regional development, the most important requirements of tax systems are compared from the viewpoint of a theory of public finances and finally, possibilities, practice and significance of use of taxation instruments are explained for needs of regional policy makers.