

## **Abstrakt práce v anglickém jazyce**

### **International double taxation**

International taxation is a very large topic. It is possible to write hundreds of pages about this subject but there will still be many problems which will be waiting for their solution. This theme is also very interesting and in this time very actual. I am sure that importance of international taxation will be highly raising in the future. This is caused by high intensity of the mobility of people and corporations, capital, services, and property but on the other side it is caused also by still higher and higher number of tax evasions. The states are then forced to make a larger effort in cooperation between them and also to try to prevent the tax evasions. Double taxation agreements should be considered as a good solution for prevention of tax evasions and also mainly only these treaties can assure fair distribution of paid taxes between the states.

It wasn't possible to make comprehensive analysis of this large subject in this relatively short thesis. So I decided to focus only on some issues of international double taxation. I was trying to choose issues which make often problems in application or issues which I am considering as very interesting. Sometimes the work on my thesis was not easy because of high number of different opinions. In these situations I had to find, analyze and compare opinions of the legal theoreticians with opinions of the state institutions. Sometimes It was possible to find the solution in the judgements but there were moments when neither decision of courts could help me.

In built my thesis on the Model tax convention on income and on capital which was made by Organisation for economic co-operation and development. But only this treaty would not be sufficient source for my thesis. So I was using other conventions which are bound by the Czech Republic. I was using mainly Convention between the Czech Republic and the French Republic for the avoidance of double taxation and the prevention of fiscal evansion with respect to taxes on income and on capital. I decided for this source because France has got much more experiences in the international double taxation than the Czech Republic. Thus I could come out from higher number of judgements and relevant opinions.

In first two chapters I was describing the substance of double taxation and I tried to point out the reasons of effort of the states to avoid international double taxation. Then I was dealing with the methods of avoidance international double taxation. I also could not skip the history of this matter and mainly the history of model conventions. In next chapters I focused on the application of tax conventions. I paid special attention to the interpretation of these treaties. I am considering the interpretation as very important theme but on the other hand it makes big difficulties in the real life of tax treaties.

After that I concentrated to individual types of incomes and the rules of their taxation. It was not possible to deal with all types so I decided to choose these which were from my point of view more interesting and more practicable. I could not miss the problem of tax residency, incomes from employment and also incomes from business with the respect to permanent establishment. Also I gave a large space to dividends, interests and royalties.

**Klíčová slova:** mezinárodní dvojí zdanění, modelová smlouva o zamezení dvojího zdanění, daňové rezidentství

**Key words:** international double taxation, Model tax convention on income and on capital, tax residency