

The reason why I chose this subject matter is my interest in a possible interconnection between two fields of law, apparently far from each other-financial and copyright law. As a link between the copyright and financial law I chose the filmmakers' incomes direct taxation of 1) their own final incomes prepared to be freely spent and 2) their incomes gained to be used for the financing of the creation and exploitation of the film. The above mentioned groups of incomes affect each other, since if the filmmakers want to earn their own, final incomes, first they have to gain finances (taxable incomes) needed to finance the film. I focused on the filmmakers' incomes resulting from the exercise of their copyrights. I also analyzed taxation of filmmakers' incomes other than those arising from the exercise of the copyright but yet somehow connected to the film.

At the beginning of the thesis (namely in the second chapter) I selected a few types of persons that are involved in the film creation and exploitation and I named them „filmmakers. Eventually I analyzed their incomes from the Income Tax Act point of view. The third chapter deals with an application of the Income Tax Act in the case when the filmmakers gain finance to fund the film. When appropriate I dealt with the application of the Income Tax Act also to the individuals from whom the filmmakers receive a financial support. Finally the last two parts deal with a short comparison of the Czech direct taxation in the field of a film production to the parallel one in Slovakia and Ireland.

After detailed review of the Income Tax Act I have concluded that actually there is no provision of the Act that would be significantly controversial from the perspective of the filmmakers' incomes taxation (see some exceptions in the Conclusion).