

SUMMARY

The purpose of my thesis is to analyse the regulation of real estate tax in the Czech Republic, to assess the current legal situation and to suggest possible future changes.

The reason for my research is the contradictory opinion on this tax, its disputability and the necessity of change of the respective tax legislation.

The thesis is composed of five chapters. Chapter one is introductory and deals with the general characteristics of taxes, sorting taxes and the tax system of the Czech Republic.

Chapter Two examines relevant Czech legislation regarding the real estate tax. Particular attention is paid to the issue of surface constructions, in relation to the judicature, amendment to the real estate tax act and also to the upcoming recodification of private law. At the end of the chapter is also dealt with the relationship of real estate taxes and tax administration.

When evaluating the current legal situation and suggesting possible changes in the future, I was inspired by the taxation of the real estate in Germany and Belgium, which is the subject of the third and fourth chapters.

Fifth, a fundamental chapter of the thesis contains my reflections *de lege ferenda* on real estate tax. It deals with the reasons for the existence of this tax, suggestions to change its structure and powers of municipalities.

At the end of the thesis I summarize the results of my research, assess the regulation of the real estate tax and recommend changes to be made in legislation.