

Abstract

The title of this diploma thesis is taxation of personal income from business and other self-employment.

This thesis is divided into two main sections, which contain subsections. In this work mainly discusses the income of entrepreneurs, individuals, and individuals with income from self-employment. To the forefront in the first part mainly focus on the description of the construction tax as a whole, focusing on individual elements of taxes, which are the subject of tax subject to tax, tax base, tax rate and tax, while the nature of the construction tax is the most space devoted to subject to tax , that is, income from business activities which are pursuant to Act No. 586/1992 Coll., the Act on Income Tax, income from agricultural production, forestry and water management, income from trade, income from other business in accordance with special regulations, which are receipts for instance lawyers, accountants, tax advisors, auditors, dentists and notaries, and the last business income is income from investments featured partners general partnership and limited partnership general partners in profits and income from other self-employment, which is income from the use or provision rights from industrial or other intellectual property, copyright, including rights related to copyright, including income from publishing, duplication and dissemination of literary and other works at his own expense, copyright and related rights, income from the exercise of independent personal services, not trade or business in accordance with special regulations, revenue expert, interpreter, mediator of collective litigation, collective bargaining agent and collective agreements under the Copyright Act, an arbitrator for the activities under special legislation, income from activities of the insolvency administrator, including income from activities preliminary insolvency administrator, deputy trustee, separate trustee and separate trustee, which is not trade or business under a special law.

When placing a demonstrative list of professions receiving income from other business in accordance with special regulations, inter alia signs of business such as independence, continuity, business operated under his own name, the responsibility of the entrepreneur whose primary purpose is profit. This does not mean that profit must be achieved. It is crucial to motivation and effort to achieve a profit.

Furthermore, the work deals with the possibilities and ways of recording tax revenues. A natural person or natural person carrying out other self-employed, if no legal obligation to keep accounts saved her Act 563/1991 Coll. Accountancy has a choice whether to apply fixed costs or expenses will be applied in actual , then must decide between management accounting and management of tax records. The last chapter in the general part is given a chapter on tax which in concrete form, financial offices and financial headquarters.

A special section is focused primarily on tax expenditures, primarily for depreciation. They are in it but also discussed the advantages and disadvantages of the implementation of lump-sum expenses. The first chapter is a separate section deals with general tax expenditures, it is addressed, what can be considered a tax expenditure and what is not, to this end is given the case law. In the chapter on lump-sum expenditures are given opportunities to enjoy the benefits of mostly flat and expenditure compared with the legislation in this area between the Czech Republic and Slovakia. It also draws attention to changes in the percentage of the time when there is gradually increasing percentages. At the end of the chapter on lump-sum expenditure is proposed for their removal. The chapter first defines depreciation, amortization at all what it is. After outlining the subject and object of depreciation, which is the tangible and intangible assets. Subsequently, describes the property and excluded from depreciation to determine the amount of depreciation. Also describes how the depreciation classification groups and the state tax depreciation methods. As an innovation, *de lege ferenda* is recommended to change the depreciation classification of groups according to the CC-CPA qualification.