

THE POSITION OF REAL PROPERTY TAX WITHIN THE TAX SYSTEM OF THE CR

SUMMARY

The purpose of present thesis is to analyze real property tax within the tax system of the Czech Republic. Present thesis is composed of four chapters and each of them is dealing with different aspects of real property tax.

Chapter One is introductory and defines basic terminology and theoretical aspects of taxation in general. The chapter is subdivided into three parts. Part One deals with term “tax” and explains it. Part Two describes types of taxes. Part Three is concerned with elements of the law concept of tax. Chapter Two examines relevant Czech legislation of real property tax. The chapter consists of six parts, which are focused on concrete law elements of real property tax. Chapter Three is subdivided into three parts and provides an outline of municipal authority for real property tax. Each part describes different competence of municipality how to influent real property tax. Chapter Four concentrates on pros and cons resulting from the change of real property taxation in Czech Republic.

From 2014 comes into effect new Czech Civil code, which will bring a lot of changes even in taxation. So the proposed amendment of real property tax is taken into account in present thesis. Although change to the *ad valorem* taxation of real property is discussing for years, it has not been found sufficient political courage to open a wider social discussion yet, let alone to initiate legislative process. Given the experience of foreign countries emphasis should be given if the change of taxation will be professionally prepared and thought out to the last detail.