

RESUME

This thesis deals with taxation analysis in general and with the Czech taxation system specifically, with the respect to the Czech Republic's membership in the EU and the connected legal regulations harmonization. In the end the thesis is focused on the international taxation rules and the related particular treaties on the avoidance of double taxation.

In the beginning of the first part, which is more theoretical, a brief characteristic of basic terms like a tax, a taxation system, a division of taxes, direct and indirect, is contained. Then an analysis of its structural components, that means subject, object, tax exemption, tax rate, tax base and taxation period, is included. Functions of taxation – the allocation one, the redistributive, the stabilizational one and the main function of taxation, the fiscal one. And last but not least it deals with taxation principles – equity, efficiency, beneficial effect on the development of economic processes, legal perfection and political transparency, which forms the basis for a stable, uncomplicated taxation system. The conclusion of the theoretical part is dedicated to the tax harmonization, to the list and a brief description of the most important European legal standards and their short analysis.

In the part dedicated to the Czech taxation system the thesis is concentrated to particular taxes, their description and their analysis. This analysis comes out of the criticism and comparison of the present-day status de lege lata and on the basis of this analysis it proposes the changes de lege ferenda, which may and may not lead to the improvement of the Czech taxation system suffering from many imperfections, which I am trying to deal with in this work.

In the second part the thesis concentrates on the international aspect of taxation. First of all it pays attention to reasons for formation of double taxation and to methods of avoiding it. This work also contains a list of valid treaties to 1st July 2013. In the analytical part the thesis focuses on particular treaties about avoiding double taxation and compares them. From this comparison some suggested changes come out, which are already parts of the new treaties and should be incorporated into all newly negotiated treaties. It means the treaties with Slovakia, the Netherlands, Germany and the U. S. A...

Key words: tax, Czech taxation system, double taxation