

## **Abstract**

Topic of my thesis is „Highway tax and its legal regulation“. I was brought to this topic by the fact that taxes are constantly current, very important. Through my work I wanted readers to become acquainted with the Highway tax which exists in our country. After all, each of us is an economist to a certain extent and each of us also pays part of his income to the state by means of taxes. That is why we should be interested in how the taxes are constructed and from what they are paid.

The aim of my work is to introduce legal framework of the highway tax, reveal its strengths and weaknesses, highlight some key institutes, compare Czech, Slovak and German legal framework of the tax, and so to inspire to efficiency improvement of the Czech legal framework.

The work is divided into five chapters. The first chapter serves as an introduction to the topic. This chapter deals with the elementary questions of the Highway tax. I focused mainly on its importance, characteristics and status in the Czech Republic. An important part is a history and overview of the amendments to the Highway Tax Act. The legal framework in the EU is also introduced in this chapter, as well as summary of legislation, international treaties and regulations of administrative bodies in our country.

In the second chapter I describe elements of legal construction of the Highway tax like subject of the tax, tax rate, taxpayer and other related concepts. For this reason the work contains a diagram and decisions of Courts in the Czech Republic.

The third chapter deals with the administration of the Highway tax. It is important to know which administrative bodies are competent to certain tax matters as well as how to fill in the tax return properly.

The practical part focuses on the illustrative calculations of the tax liability, so that the reader should have knowledge of how the tax is calculated and to avoid miscalculations of the tax liability and filing defective tax returns.

In the fifth chapter I compared the Highway tax legislation with the legislation in our neighbour states, primarily with the Slovak Republic and Germany.

In the conclusion of the thesis I, besides other things, state that the Highway Tax Act was many times amended. It may seem that the frequent amendments are its

weaknesses; however I found them to be positive as they are of benefit to the clarification and simplification of the individual provisions of the act. With regard to the weak site in the field of motor vehicles taxation, it would be preferable to focus more on a combined transport and thus achieve better utilization of ship, railway and air transport and so burden the environment less.