

Abstract:

The main topic of this thesis is double taxation – the issue which gets more and more important, because national economies are going to be connected and international business develops, double taxation affects these activities strongly. Double taxation is considered to be negative phenomenon not only by private sector, but even states, so we can detect efforts for elimination or even reduction of this negative phenomenon.

Because double taxation is very large topic it is not possible to cover it comprehensively, this diploma thesis is reduced only to some spheres and institutions of double taxation.

The thesis is composed of three main parts. Theoretical introduction to the issue of double taxation mentions the most important terms and principles of the double taxation and constitutes the basic for the following interpretation. Meant are methods and means used to eliminate double taxation with the practical example of their use and their comparison. The second chapter deals with internal aspects of double taxation and focuses on the Czech and EU legislation of double taxation. Attention is also paid to the Czech future double taxation elimination legislation of income from shares in profits and from similar profits and to its' consequences. The third chapter is concerned with international double taxation conventions, their development, their interpretation and their status in the Czech law system. The largest part of this chapter is dedicated to analyse individual enactment of Model tax convention on income and on capital.

The purpose of my thesis is to analyse the issue of national and international double taxation primarily from the Czech Republic's point of the view aiming to the controversial and problematic issues in order that my diploma thesis contributes to their clarification and provide different point of view.