

ABSTRACT

The doctoral thesis deals with the tax and accounting aspects of the judicial executor and the execution proceedings under the current legislation, which already takes into account the new Civil code. In a very consistent manner the thesis presents the different approaches, in terms of the two of the main areas of economically juridical areas which arise during the in the exercise of the profession of a bailiff. In the first area a bailiff acts as a businessman who must ensure the functioning of the office of executor in terms the material aspect, but also in terms of the human resources aspect. The second area then deals with the accounting and tax aspects related to the performance itself and other enforcement activities pursuant to a valid order of execution .

The doctoral thesis also includes the juridical and historical genesis of the institute of the legal bailiff and the enforcement proceedings in the Czech Republic. It also briefly explains the modern and the currently applicable enforcement proceedings, including the definition of a bailiff persons for the purposes of tax obligations. Each chapter is accompanied by practical examples.

KEYWORDS

judicial executor, execution proceedings, taxation, value added tax, accountancy