

Summary

Comparison of regulation of property transfer tax and the tax on the acquisition of immovable property

This diploma thesis is devoted to comparison of real estate transfer tax based in act n. 357/1992 Sb. and tax on the acquisition of immovable property based in statutory measure of Senate n. 340/2013 Sb. This legal act of Senate was enacted due to the recodification of private law in Czech republic in 2014. Thesis is based on comparison of particular tax elements and specific legal provisions. The aim is to identify the reasons for these changes, check the possibility of applying historical judgments on new regulation and consider the legislation in terms of *de lege ferenda*. The work contains only substantive part of legislation.

The first chapter deals with general introduction to tax theory. It defines the term tax, its properties and tax elements. This chapter also displays tax system.

The second chapter is devoted to a general description of both taxes and the fundamental reasons for adopting the new regulation. It also discusses new institutes of the new Civil Code, for which it was necessary to adopt new legislation. Speculates also about the form of a statutory measure of the Senate codification.

The third chapter is dedicated to the comparison of the specific statutory provisions contained in both laws. The first subsection is devoted to the tax subject, which is taxpayer and its determination. It deals with the possibility to shift his position from the transferor to the transferee and the reasons why it was enshrined as in the previous regulation, in the person of the transferor. The second subchapter applies to the the tax base element. It analyzes individual titles, which give rise to tax liability. For example, discusses the exchange of immovable property and its changes. It also discusses the special method of creation and extinction of tax liability. The third subchapter deals with tax exemption. There are annotated individual cases in which the acquisition of immovable property deprived of tax obligations. The fourth subchapter contains an analysis of the tax base. It presents new methods for determining the acquisition value, such as a guideline value and a special prize. The reader will also learn how to calculate the guideline value of a particular immovable property if he uses the Annex number 1 to this work. The fifth section deals with the tax rate, tax calculation and determination of share of the tax income.