

Abstract

The aim of my thesis is to introduce the legislation related to real estate tax in the Czech Republic, to offer its critical evaluation and suggestions for its modification in the future.

The work is divided into two parts, a theoretical part, which includes four chapters and a practical part, consisting of six chapters.

The general part is devoted to the process of recodification of private law in the Czech Republic. It describes recodification in a broader context, it identifies legal institutes connected to real property tax and summarizes selected changes in terminology. In the next chapter is summarized general theoretical introduction of taxes, with an emphasis on property taxes and briefly described elements of the tax structure.

Fifth chapter and the next ones deals specifically with the real estate tax. First, the tax is described in general terms, then the amended changes are summarized and the scheme of the Act is introduced.

The sixth chapter provides a complete analysis of the land tax, seventh chapter the tax of buildings and units. In both chapters the thesis consistently addresses all elements of aforesaid taxes.

The eighth chapter presents provisions of the Act that are common to both taxes and in the following chapter the issue of tax administration is addressed.

The final chapter contains my suggestions *de lege ferenda*. In the following part my conclusions are summarized.