

This bachelor thesis is in search of an answer to a research question whether the Czech Republic's and Great Britain's tax systems are converging and whether these states fully respect harmonisation directives. Key words, history of tax harmonisation in the European Union, tax harmonisation from the economic point of view, current situation and expected future progress are explained in detail in the first part of the thesis. Analysis is mostly focused on the following instruments of taxation policy: value added tax, excise taxes and corporate taxes. The second part speaks about tax harmonisation application in both the Czech Republic and Great Britain. Specific examples on how tax harmonisation is reflected in tax systems of both states are proposed, as well as tax rate statistics, which enabled me to compare tax policies development of both states very well. Then a synthesis of findings mentioned both in the first and second part can be made and the research question can be answered.