

Abstract

The rigorous thesis deals with taxation of against-payment transfers of immovable property and its ownership. In the first part of the thesis the author deals with essential terms related to the topic; the definition and characteristics of tax, immovable property and forms of immovable property transfers are stated. In the next chapter there are stated tax characteristics including the options of their division according to the tax theory, then the Czech tax system is introduced and generally characterised the construction elements of the tax where on their basis there are described further in the thesis particular legal norms.

The next part of the thesis deals with legal norms of the taxes themselves which are taxed both against-payment immovable property transfers and immovable property ownership by. First the tax on the acquisition of immovable property is described where the author deals in detail with historical legal norms that precede currently law in force of the tax on the acquisition of immovable property and then analyses the current legal situation. The last part of the chapter provides discussions and suggestions de lege ferenda. The next chapter has the same structure that deals with tax on immovable property. The last chapter provides overview of the taxes that are related to transfer of properties, too, and these are income tax and value added tax.