

## **Abstract**

### **Title:**

Reflections of the New Civil Code in the life of sports clubs at the local level.

### **Objectives:**

The goal of this diploma thesis is to specify the changes in the life of sports clubs at the local level after the New Civil Code, which came into effect on 1. 1. 2014. The main object is to discover the changes in the structure of the non-profit sport organizations, tax management of the sports clubs and also to offer concrete advices, which would help to cope with the transformation to the New Civil Code.

### **Methods:**

In this thesis the qualitative method is used. Semi-structured interviews are helping to get the complex overview of the problems and concrete issues. In case of availability, the legislative documents of interviewed non-profit sport organizations are analyzed to specify and verify their answers. Research is supplemented by basic analyzes of public register, which will help to describe current situation of reactions on the New Civil Code.

### **Results:**

Thanks to the research it was discovered that non-profit sport organizations, which have the help of private sector, support of umbrella organization or advantage of having professional member with experiences in accounting, taxes or law, will more likely manage with all the changes caused by the new legislative. Rest of the non-profit sport organizations, without having such possibilities as for example using advices from experts, will very likely struggle to adapt to the new public law. It is mainly because of the deep need of knowledge, new costs and time-wasting administration. These non-profit organizations will face the threat of financial penalties and even risk of being cancelled.

### **Keywords:**

Sports club, the New Civil Code, qualitative research, Income Tax Law for legal entities, Accounting Law, the Law of the public register.