

Abstract

The subject of the rigorosum thesis is “International taxation of natural persons.” The aim of the thesis is to analyse the double taxation concept from national and international law perspective, with respect to the legislative changes on national and international level and court decisions. Furthermore the thesis infers conclusions based on the comparison of the double tax treaties concluded by the Czech Republic, analyses tax impact and the responsibilities of Czech tax non-residents having an income source in the Czech Republic and states the taxation of the Czech tax residents having an income source abroad.

The rigorosum thesis consists, aside from the introduction and conclusions, of eight chapters. The theoretical framework is defined in the first chapter which focuses on tax theory and an explanation of the terms. The second chapter deals with the legal basis of the individual taxation in the Czech Republic including the national double economic taxation concept. The third chapter refers to the international point of view on double taxation concerning the analysis of the two most important tax model conventions and includes the legal regulation of direct taxes in the European Union and cases of Court of Justice of the European Union. The double taxation avoidance mechanisms are explained in the fourth chapter. The fifth chapter deals with the taxation of employment income, the tax impact and responsibilities of the Czech tax non-residents having an income source in the Czech Republic, and taxation of Czech tax residents having an income source abroad. The sixth chapter compares the income from employment in the tax treaties concluded by the Czech Republic. A model case with regards to Czech tax residents having employment income from Slovakia, the impact of the double tax treaty concluded between Czech Republic and Slovakia and a fictitious situation where the double tax treaty would not apply comprise chapter seven. The eight and last chapter includes a summary of the previous chapters and possible changes and recommendations *de lege ferenda* are suggested.