

Abstract, Thesis Title, Keywords in English Language

The text aims to offer a depiction of the system of selected payments having tax features, which are contained in Islamic law, based on a wide range of specialized literature and especially on the primary sources of Islamic law. The primary objective of this paper is a review of the Islamic payments of a fiscal nature from the point of view of the theoretical knowledge as stated in the Czech tax legal theory.

The system of Islamic payments that have been examined includes: i) Zakat, ii) Jizya, iii) Kharaj, iv) Khums, v) Sadaqa, including its form of Waqf, and finally vi) 'Ushr. From the perspective of the Czech tax legal theory only Zakat, Jizya, Kharaj and 'Ushr meet (albeit often with certain caveats) the obligatory theoretical requirements for taxes.

Thesis Title: Payments of a fiscal nature in Islamic law.

Keywords: Islam; Law; Taxes.