

## **Abstract**

The theme of this dissertation thesis is: The perspectives of harmonization of direct income taxes in the European Union. The reason for choosing this topic was firstly the current issue, which offers a wide scope for research and polemic over new approaches and solutions in the European and international tax law. The European Union is a supranational organization founded on the principle of conferral of powers. The ideas of the approximation of the laws are not only its own, but occur throughout the world community, because thanks to the harmonization of certain legislation the benefits of international trade can maximize. The idea of exclusion from economic cooperation today is practically unrealistic. In the European Union the harmonization of laws is directly related to the development of the internal market. The European Union has a long-term goal to create a market that acts as a market of one country. The instrument of harmonization seeks to eliminate differences in legal systems so as not to impede the implementation of the four fundamental freedoms of the internal market. Taxation is a very specific and also sensitive area. The area of taxation is traditionally perceived as a sovereign expression of state sovereignty.

The aim of this thesis is the attempt to find the best solutions how to harmonize the income taxes in the European Union. This thesis aims to confirm that the establishment of a special union tax regime, which would exist in parallel to national tax regimes, is an appropriate perspective for the further development of harmonization of direct taxes. Further, it aims to assess current efforts by the European Union in the field of harmonization of taxation and to find a suitable source of inspiration to support the harmonization process of income taxes in the EU.