

**Abstract**

The subject of this thesis is a mapping of development of direct taxes in context of the tax and financial regime as a whole since the half of 19th century. This thesis will concentrate mainly on the direct taxes in the Prague area and their changes due to the tax reforms, changes of political system and the state system.

One part of the thesis will be dealing with the changes in the Personal Income Tax form over the years. The goal of the thesis is to evaluate the formal layout of these papers, their changes and variety. Functionality and intelligibility of the Form will be analyzed by the comparative methods.

This thesis will use the sources of the Czech National Bank Archive Collection. The literature describing the contemporary tax regulation will be also used.