

## **Abstrakt v anglickém jazyce**

### **Sectoral taxation in the legal system of the Czech Republic and selected EU countries**

The diploma thesis deals with the topic of the sectoral tax. The thesis analyses the use of this tax instrument in the Czech conditions. The aim of the thesis is to get acquainted with the elements of the sectoral taxation within the current legal order of the Czech Republic and with the possibilities of imposing the sectoral tax on certain sectors including the international comparison of sectoral taxation. The purpose of the thesis is to provide understanding of the context of sectoral taxation. The text is divided into five chapters.

The initial chapter provides an economic basis for sectoral taxation through established economic theories and it also deals with the importance of taxation of legal entities for the economy as well in the international economic environment.

The second chapter pursues the concept of sectoral taxation itself and its definition and characteristics as well as the systematic terminology which is used for each public sector revenue with a sectoral element. Furthermore, there is a broader context of sectoral taxes within the Czech tax system. Part of the chapter is dedicated to breakdown and description of individual public sector revenues with a sectoral element.

The third chapter deals with the sectors for which the introduction of sectoral taxes, i.e. banking, insurance, telecommunications and energy, is envisaged. It examines in more detail the legal conditions and the competitive environment in these markets and the specificities of each sector for the possible introduction of sectoral taxation.

Furthermore, in the fourth chapter, I focus on European countries that have implemented some kind of sectoral taxation as part of their tax system. In this part I assess the use of this sort of taxation all across European countries, aiming at the number of countries that have acceded to sectoral taxation in the four mentioned sectors.

The final fifth part summarizes and evaluates the elements of the sectoral taxation present in the Czech legal order and tax system with regard to terminology. And it also characterizes the particular use of sectoral taxation elements in Czech conditions.

#### **Keywords:**

sectoral tax, sectoral taxation