

Abstract

This thesis compares the tax legislation of business corporations and their members in Czech and Austrian law. The aim of the thesis is to describe different taxation systems of business corporations in the Czech Republic and in Austria, and to compare certain aspects of their taxation regimes, and to draw conclusions and *de lege ferenda* recommendations from performed comparison. The initial part of this thesis briefly describes business-related aspects of Czech and Austrian business companies, because these aspects form the basis and are a prerequisite for understanding of their taxation. The merits of this thesis begins with a description and an analysis of the elements of corporate income tax in the Czech Republic, followed by a more detailed analysis of selected non-tax deductible expenses. The following part relates to a particular taxation regime of Czech business companies and to the determination of the corporate income tax of Czech resident taxpayers. This part is divided into income taxation of capital companies and their members and shareholders and into income taxation of partnerships and their members. Practical knowledge is also mentioned.

The following part of the thesis is dedicated to Austrian tax law. The elements of Austrian corporate income tax are also described and analysed. In the next part, there is the income taxation of Austrian business companies and their members and shareholders. This section is completed by the comparison of Czech and Austrian taxation regimes of corporations..

In conclusion, the author states his *de lege ferenda* proposals. He mentions a long-awaited new Income Tax Act, the current need for amendments to the effective Income Tax Act, and his *de lege ferenda* considerations resulting from a comparison of both national laws.

The thesis is based on legislation as of 30 June 2017.