

Abstract

The thesis deals with the issue of legal status of professional sportsmen performing collective sports and professional referees active in collective sports from the perspective of personal income tax. This issue is now vividly discussed in relation with a recent judgment of the Supreme Administrative Court from 17th July 2017, case no. 6 Afs 278/2016.

The objective of this thesis is to analyse the potential status of a professional sportsman and a referee and subsequently, depending on this status, analyse opportunities of taxation of their incomes according to the relevant national legislation and the Supreme Administrative Court's case law. The key question is whether the sportsman and referee should be regarded as an employee in accordance with the Income Tax Act or as a self-employed person. Partial objective of the thesis is to assess whether current practice in the Czech Republic corresponds with the legislation or as the case may be suggest an acceptable solution which would reflect the needs of professional sport with respect to the current circumstances in the Czech sports.

The first and the second chapter present the theoretical part of the thesis, which describes the key concepts and specify the subject of the thesis. This part is followed by the analytical section which consists of three additional chapters.

Despite the long-term established practice in the perception of sportsmen as self-employed persons conducting business or performing liberal profession, the analysis of sport activity or precisely the obligation between a sportsman and a sports club has discovered that this activity or obligation clearly has all the characteristics typical for employment in accordance with the Income Tax Act. Based on the result of the analysis, possible proposals de lege ferenda are presented and adoption of a new law on sports appears to be the most effective solution.

On the other hand, the analysis of the legal status of a referee shows that in order to fulfil the requirements of independence and impartiality, referees can only perform their activities as self-employed.