

Abstract

My thesis addresses the fundamental issue and principles of trust taxation in the Czech Republic and it provides with its confrontation and comparison with a German equivalent, namely Treuhand. The purpose of this thesis is to describe and to compare the attitude of Czech and German legislation to the fundamental definitions of key terms within the taxation of Czech trust and German Treuhand respectively. Hereat I mainly focused on the issues of the subject of taxation, object of taxation and its assignment to the individual subject, tax base and also other key elements of taxation, when they were considered relevant.

First of all to elaborate this thesis I analysed the current Czech and German legislation and treatises that are concerned with taxation of trusts in the Czech Republic and taxation of Treuhand in Germany and consequently made them a subject of a comparison.

A content of the thesis composes of two main parts. In the first part there are both of the legal institutes introduced within the terms of civil law and their purpose. The second part deals with the essential elements of taxation within the context of compared legal institutes and specific taxes. The taxes that were chosen for comparison are personal income tax, corporate income tax, trade tax, real estate transfer tax, property tax and finally value-added tax.

Even though it is out of possibilities of this thesis to provide a comprehensive comparison of those two legal institutes it manages to identify the key differences in the principle of their taxation.

Considering the fact that there is no other thesis written in Czech dealing with the taxation of German Treuhand, moreover in comparison with existing Czech equivalent, I find its main contribution in providing readers with fundamental theory useful for solving special theoretical and practical problems that come with the practical application of Czech trust and German Treuhand.