

TAX – LAW RELATIONS WITH THE COMMUNITY OF UNIT OWNERS

ABSTRAKT OF WORK IN ENGLISH:

The thesis deals with the detailed legal analysis of the owners of units created on the basis of the Act on Ownership of Housing and subsequently from January the 1st, 2014 created by the community of owners on the basis of the so-called new Civil Code. This was a large-scale recognition of private law that had an impact on public law and caused the necessary changes to financial, specifically tax laws and related procedural rules.

The rights and obligations of the owners of units created by the Act on the Ownership of Housing in Connection with Recognized Private Law and their Coexistence with the Newly Developing Communities after January the 1st 2014 is the pivotal point of this work.

The great part is devoted to tax impacts on the community as a legal entity and on natural and legal persons involved in the community, regardless of whether they are owners or administrators. Thesis has analysed report of administration and monetary advances of ownership of housing. Obligations and rights related to the accounting of advancements form a separate part. The basic tax obligations are discussed in connection with the ownership or the administration of one own self or entrusted property.

Moreover, the author mention the obligation of registration based on amendment to the law money laundering, so-called AML by law (Anti Laundering Law), and GDPR intervention into a community of owners.

At the same time, an excursion into European law is being explored in terms of harmonization. In addition, the condominium resources are listed in selected European countries and also outside of the European Union. The samples of Romania and Hungary show the ownership of apartments within the local condominiums. Condominiums in the US show private ownership on the American continent.

The current legal situation is assessed as a *de lege lata*. According to the author's assumptions, legal certainty is distorted by a number of changes, which are sometimes uncontaminated or even politically ordered changes in tax laws. It pauses over the criminalization of tax optimization, where the less fortunate population are disabled and even so with less effective defense. The *de lege*

ferenda chapter is an outline of possible changes that the author sees as more beneficial to greater legal certainty and predictability of law.

KEYWORDS

- 1 - The Units Owner Units / Condominium
- 2 - Income Tax
- 3 - Owner's Statement
- 4 - Unit