

ABSTRACT

This diploma thesis deals with the current legal regulation of electronic registration of sales in the Czech Republic, and especially with its planned amendment. At the end of 2017, the Constitutional Court had a significant impact on the legal regulation when its Decision file no. Pl. ÚS 26/16 revoked several provisions of the Act No. 112/2016 Coll. In the legislative process, as of the date of the manuscript closing, there is a government amendment to the Act concerned, which represents the legislative response of the Ministry of Finance to this Decision.

The text is divided into six parts. After a general introduction to the registration of sales in the first part, there is an analysis of the Czech legislation in parts 2 to 4, first the *de lege lata* and then the submitted amendment in the light of the Constitutional Court's Decision on the Act. The following fifth part is devoted to the Slovak legal regulation of sales records, especially to the consequences of the recent amendment to the Act No. 289/2008 Coll., on Use of Electronic Cash Register. This amendment introduced the on-line eKasa system, which builds on many years of experience with the cash register system. In the last sixth part, the author analyses the possibilities of registration of sales *de lege ferenda*.

The primary aim of this thesis is to analyse the possible (and upcoming) changes in the Czech legal regulation of registration of sales. The government bill is therefore examined in the light of the above-mentioned partially derogative Decision of the Constitutional Court on the Act. In order to better assess the quality and purpose of the proposed amendment, it is also contrasted with the current legislative development of the same area in Slovakia.

Based on a detailed analysis and subsequent comparison of the currently valid Czech and Slovak legislation in the area of registration of sales, the author arrives at the formulation of *de lege ferenda* considerations about further possible and optimal development of legal regulation of registration of sales in the context of its current development in the Czech and Slovak Republics.