

## ZDAŇOVÁNÍ NEMOVITOSTÍ REAL ESTATE TAXATION

KLÍČOVÁ SLOVA: daň z nemovitostí, daň z převodu nemovitostí  
KEYWORDS: real estate tax, real estate transfer tax

### SUMMARY

Taxes are constantly part of our lives, regulate our disposable income and, therefore, are still debated issue. The purpose of my thesis is to analyse real estate taxation in Czech Republic. Real estate, from the perspective of the state, is rewarding subject to tax. It's not easy to escape the tax, and income to the state budget is stable. The opinion of taxpayers as well as many experts, however, is different. Taxes related to real estate are often regarded as unfair, as some kind of penalties for possessing or investing in real estate.

My thesis is focused in particular on the real estate tax and real estate transfer tax, which has been recently, discussed a lot. I try to clarify the current legal situation, evaluate it and outline the possibility of changes in the future.

The thesis is composed of four chapters.

Chapter one is introductory and deals with the general characteristics of taxes, sorting taxes and the tax system of the Czech Republic.

The second chapter firstly defines basic terminology used in the thesis, and then mentions all the tax implications of owning and selling real estate in the Czech Republic, i.e. the income tax, value added tax, real estate transfer tax and real estate tax.

The third chapter analyzes the regulation of real estate tax and contains my reflections de lege ferenda on this duty.

Similarly, the fourth chapter examines real estate transfer tax and recommends changes to be made in legislation.

Regarding the real estate tax, in my opinion, there is no need to repeal the tax; on the contrary, i recommend increasing its revenue, which is a stable income to local budgets. Real

estate tax should in particular switch to the value system of determining the tax base, which is more equitable system that takes into account the price of real estate.

Regarding the real estate transfer tax, however, I take a different view and see only one solution, namely, to repeal the tax. I consider it as inequitable double taxation of the same income, and think, that the real estate transfer tax does not motivate the taxpayers in positive way (in contrast to real estate tax).