

Systems of taxation in some Member States of the European Union

comparison

Summary

The aim of my thesis is to analyse systems of taxation of some Member States of the European Union and to compare them. It is focused on direct taxes: individual and corporate taxation.

The thesis is composed of seven chapters. Chapter One is an introduction to the theme. Chapter Two defines basic terminology used in this thesis: tax, fee, social security contributions. It also deals with system of taxation and flat tax.

Chapter Three examines relevant legislation of the European Union. Part One focuses on sources of law. Part Two investigates indirect taxes. Part Three addresses the issue of direct taxes.

Chapter Four is subdivided into five parts. Part One describes system of taxation in the France, Part Two in the Germany, Part Three in the United Kingdom, Part Four in the Ireland and Part Five in the Slovak Republic. Each part mentions individuals income tax and corporate income tax.

Chapter Five compares systems of taxation, shows similarities and differences between systems of taxation in compared countries.

Chapter Six concentrates on Czech system of taxation and tax reforms. Part One describes tax reform in 1993. Part Two looks at changes in the legislation in 2008.

Conclusions are drawn in Chapter Seven. I show some imperfections of the Czech tax legislation and recommend changes to be made.

Keywords: tax, direct tax, income tax

Klíčová slova: daň, přímá daň, daň z příjmů