

Systems of taxation in some Member States of the European Union

- comparison

Summary

The aim of my thesis is to analyse systems of taxation in 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 six chapters. Chapter One is an introduction to the theme. Chapter Two defines basic terminology used in this thesis: tax, fee, social security contributions and duty. 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 deals with basic definitions such as harmonisation, coordination and tax competition. Part Three investigates indirect taxes. Part Four addresses the issue of direct taxes. Two judgements of The European Court of Justice are mentioned. Last part concerns tax administration.

Chapter Four is subdivided into six 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, corporate income tax and social security contributions. Part Six compares systems of taxation, shows similarities and differences between systems of taxation in compared countries.

Chapter Five concentrates on Czech system of taxation and tax reforms. Part One describes tax reform in 1993. Second Part looks at changes in the legislation in 2008. This Part deals with income tax, VAT, real estate tax and environmental taxes.

Conclusions are drawn in Chapter Six. I show some imperfections of the Czech tax legislation and recommend changes to be made. Recodification of income tax and tax procedure is mentioned at the end of this thesis.