

English abstract

This doctoral thesis is apart from the obligatory introduction and conclusion divided into 6 chapters. The thesis focuses the tax aspects of the insolvency proceedings from both the procedural and substantive perspective. From the procedural point of view, the consequences of bankruptcy and ongoing insolvency proceedings are dealt with. Further the topic of recovery of tax debts is discussed. From substantive law areas, the thesis focuses on the taxes that are relevant generally for all taxpayer. The sector specific taxes such as excise duty and environmental taxes are excluded from this thesis.

The brief definition of key terms of insolvency proceedings, including the categorization of receivables, is followed by the description of insolvency proceedings and individual methods of resolving bankruptcy.

The following four chapters cover the tax aspects of insolvency proceedings itself. The first of them focuses on the procedural aspects. Firstly, the general consequences of a bankruptcy and insolvency proceedings is addressed. Further, the thesis deals with the deadline for extraordinary submission of tax returns that are closely connected to the bankruptcy. Also other tax proceedings instruments influenced by the insolvency are briefly dealt with. Last but not least, this chapter focuses on the position of tax debts within the insolvency proceedings and their recovery and tax receivables of the taxpayer as a part of the insolvency assets.

The procedural part is followed by three substantive law chapters that focus on the income taxes, value added tax and some other tax, in particular real estate transfer tax, road tax and real estate tax. From the income taxes perspective, areas relevant in particular for the calculation of the tax base of the debtor are addressed, further this subsection deals with the bad debt provisions and write-off of those debts. In the area of VAT, the VAT bad debt claims is crucial.

The final chapter offers some ideas *de lege ferenda*.