

# Real estate taxation

## SUMMARY

The theme of this thesis is the property tax. I chose it because I think it is very important to focus on this issue. I think that taxes generally relate to life, almost every adult. And specifically the taxation of real estate is starting to cover the increasing number of people as increasing popularity of living in their own property. The thesis is divided into eleven parts, and my goal was to give a relatively comprehensive view on this issue. In addition to specific tax treatment of real estate is therefore devoted to the broader issues of tax law to allow this duty adequately incorporated into the tax system in the Czech Republic.

In the first chapter is devoted primarily to the general definition of "tax", tax functions, and principles of imposing taxes and construction elements. The second chapter provides an insight into the history of taxation, and it focuses on the historical development of property taxation in our country.

In the third chapter describes the function of property taxes in the Czech law and inclusion in the tax system.

The fourth chapter defines key terms used by the Law on Real Estate Tax, and knowledge is necessary for the correct application of the law.

Followed by a chapter, which deals with current law property tax. This is primarily an analysis of the various elements of the legal structure of the two components of property tax, which is a tax on land in the sixth chapter, and tax structures in the seventh chapter.

Chapters eight and nine deal with the exemption from property tax, that is, cases where the taxpayer has to pay duty tax and tax administration, a sort of administrative matter. This is mainly to define the time when the charge requirements of a tax return and paying taxes.

The tenth chapter briefly mentions the real estate transfer tax, but that already exceeds the given topic, so do not discuss it in detail.

In the end I try to outline the problems caused much of the estate tax. Inter alia, the issue of its preservation or abolition of our legal system, are more inclined to believe that it is necessary to maintain doubt it because of its large contribution to local budgets, where the income passes and also very small possibilities of evasion of the above inability to move property. Another issue is what changes in its presentation to do is to be maintained. Here are proposing greater transparency in the use of tax revenues and better control over the exemption of real estate owned. Change is frequently discussed whether a change in the method of determining

the tax base. But I believe it is necessary to very carefully assess all the implications of this change due to some specifics relating to the structure of property owners in the Czech Republic. It appears that this change would require the modification of other laws relating to such income tax.