

# **Legal Regulation of Taxation of Sportsmen**

## ***Abstract / Summary:***

This thesis deals with sportsmen taxation in the Czech Republic and in foreign countries, especially in Germany. The first chapter, following the introduction, is made of fundamental concepts related to this topic (tax, charge, subject to taxation, income-tax, value-added tax, gift tax). Chapter Two of this paper discusses the status of sportsmen in the Czech Legal system and determination is made in terms of professional sportsmen, semiprofessional, amateurs and and in terms of the way powering the sport, either personally or collectively. The third chapter deals with the legal status of professional sportsmen and their classification of particular taxes, emphasis is placed on tax on personal income. However, a brief excursion is made into value-added tax also. Chapter Four is dedicated to the issues of international taxation on sportsmen, because it's apparent the sport is overall activity which cannot be limited by boundaries. Chapter Five coming before the Conclusions is discussing briefly the German legislation in force influencing the taxation of sportsmen issues.

## **Key Words:**

Sport, sportsman, income tax, value-added tax, gift tax, international taxation, the Czech Republic, Germany.