

Abstract

The main objective of this thesis is to analyze the taxation of the Czech resident sportsmen's income. The thesis is divided, except for the introduction and conclusion, into five chapters.

The first chapter deals with terms "sport" and "sportsman" and it explains them to readers. The second chapter is concerned with defining the status of sportsmen from the perspective of the Czech law, laws of some other European states and also from the perspective of the Court of Justice of the European Union. The third chapter deals with the taxation of income from sport activities from the sources in the Czech Republic and its most important part is dealing with the status of professional sportsman as an employee and self-employed person. Chapter Four is concerned with the taxation of income in the form of sport competitions prizes. The last chapter deals with issues of international taxation of income from the sources from abroad.