

The purpose of my thesis is to analyse tax legislation for sportsmen. The reason for my research is that sport in our era is not only leisure time activity, but also can be very significant source of income for athletes, sport institutions and other subjects, that must pay taxes.

I have also very close relationship to sport, and sports environment, so it is consequent, that I choose to connect sport, and subject of my study, which is law of course.

The thesis is composed of seven chapters, each of them dealing with different aspects of tax legislation and sports environment.

Chapter One is introductory and defines basic terminology used in the thesis, such as sportsman, sport, sports associations. It also contains subchapters which deal with history, legal form of activity of athletes (point of view on professional athletes in individual sports and collective sports), and the comparison of this problematics with other European countries, and European Union.

Chapter Two analyzes critical judgment of Czech Supreme administrative law court about legal form of activity of athletes. It concludes with suggestion, that professional athletes in collective sports could be besides employees also self-employed persons.

Chapter Three is subdivided into four parts and provides an outline of taxation of athletes. Part one describes and explains income tax. Part two describes and explains value added tax. Part three describes and explains road tax and part four compares tax of gift and sponsoring.

Chapter Four explores complicated issues of taxation of prize from sport competitions. The chapter consists of two parts. Part one explains situation when sport competition take place in Czech republic and looks at difference between prize value above and below 10 000 Czech crowns. Part two explains how to deal with taxation of prize from sport competitions when it take place in foreign countries.

Chapter Five focuses on taxation of referees and analyzes same issues, like Chapter Three did for athletes.

Chapter Six investigate international taxation especially international double taxation. This topic is very important in these days, because many athletes are employed in different countries, than where they are from.

Chapter Seven provides look at problems associated with tax heaven countries. Many athletes tries to move their place of permanent residence in these countries in order to avoid taxation of their income. I find it really irresponsible in relation to their genuine country.

Conclusions are drawn thru whole thesis and particular parts. Also there are conclusions in closing part of thesis. I must point out, that taxation legislation athletes is relatively new part of financial law, wich leads to fact, that it is relatively complicated. It is divided into too many laws wich very often compete against themselves. That is the reason why I suggest that new legislation should be passed. This potential „sport and sportsmen act“ should completely cover whole issues, wich are occurring with activity of sportsmen.