

Abstract

This thesis deals with aspects of taxes related to property ownership and their transfers, focusing on the ownership of flats. Its rationale is to present a comprehensive analysis of selected taxes with the emphasis on newly effective legislation to clarify a taxpayer's liability as well as evaluate various different perspectives of such tax obligations and their changes, which are effective as of January 1st, 2014, or suggest other possible amendments. This thesis consists of three parts.

The first part defines the institute of ownership, its subject, content and scope as well as the means of acquisition and transfers. At the same, it also briefly explains the institute of co-ownership and community property. Subsequently, with regard to the subject of property rights, this thesis is about the concept of things in the legal sense, especially about the concept of real estate, flat, or a housing unit, and types of the ownership.

The second part briefly discusses taxes on a theoretical level. After a brief historical overview, the concept and function of taxes is explained herein. Furthermore, basic principles of taxation, upon which the entire tax system as the total of all taxes in the Czech Republic is based, are specified. This part also explains individual elements of the legal structure of taxes.

The third part, as the focal point of this thesis, brings a comprehensive overview of tax obligations related to the ownership of real properties and transactions with an emphasis on flat ownership. This part focuses primarily on property taxes and their legal structures. Attention is here paid to the taxes on real properties as such, but especially to taxes on buildings and housing units. With special care, here is explained the concept of the new legislation – the real property acquisition tax. In view of the fact that real estate ownership and its transfers can be, in certain cases, subject to pension taxes and value added tax, this thesis, to a limited extent, deals with these taxes. Each section dealing with legislation of one of the selected taxes is concluded with a reflection on the meaning of the particular tax and its evaluation from various different points of view.

The conclusion of this thesis per se reflects the analysis of legislations concerning individual tax obligations and contemplates the existence of these taxes,

their purpose, fairness and also the changes brought by the new legislation. The conclusion among other things builds upon the ideas stated in reflective sub-sections of the third part, which it covers.