

## **Abstract**

The topic of this thesis is comparison of income taxation of companies and their shareholders or partners in Czech republic and other EU countries. For purposes of this thesis Czech legislation is compared to legislation of Slovak republic and Netherlands. The aim of the thesis is to give a complex overview and comparison of different tax legislations. The reason for choosing this topic is that knowledge of tax burden in particular country is important for making a decision where to start a company.

The thesis is divided into an introduction, five chapters and a conclusion. First chapter is divided into several subchapters. These subchapters delimitate particular aspects of income tax in Czech republic. This delimitation is important for understanding concepts of individual and corporate taxation.

Czech tax legislation on income of general partnership, limited partnership, private limited company and public limited company and on income of their partners and shareholders is analyzed in chapter two.

Third chapter examines issue of international double taxation on income. Different types of methods and precautions used as prevention of double taxation are explained in this chapter. One subchapter is dedicated to international tax treaties and their importance on income taxation.

Forth chapter describes tax legislation in Slovak republic. In first subchapter basic aspects of income tax are delimited and compared to their counterparts in Czech legislation. Next subchapters are dedicated to analyses and comparison of income taxation of slovak companies and their shareholders.

In fifth chapter income tax legislation in Netherlands is explained. First subchapter deals with particular aspects of income tax. Dutch income tax legislation is described and compared to Czech legislation in next subchapters. All the findings are summarized in conclusion where author also gives his opinion on different concepts of income tax legislations.