

Abstract

Title: Taxation of gambling operators

The aim of this thesis is to introduce the system of the taxation of gambling operators currently applicable in the Czech republic together with the proposed bill on the gambling and the proposed bill on the taxation of gambling.

At the beginning of the first chapter the thesis discusses the social costs of gambling addiction being a current social issue and its possible solutions from the viewpoint of law. Further parts of the chapter subsequently deal with the european legislation on public regulation of gambling, institutes of the Act on lotteries on other similar games as the primary piece of gambling legislation and their relation to the Civil Code. The subchapter regarding the right of municipalities to regulate some of the types of gambling by the means of municipal ordinances follows, including the question of an assesment of the said issue by the Constitutional Court.

The last part of the first chapter contains detailed analysis of the proposed bill on the gambling, including comparison of some of its institutes with the current legislation and their partial assesment.

The second chapter focuses on the actual system of legal regulation of the taxation of gambling operators, analyses the types of financial duties imposed on the operators and does not overlook the former regulation. The aim of this chapter is to provide the reader with necessary information for the comparison of the current and proposed legislation.

Lastly, in the chapter three, the proposed bill on taxation of gambling is analysed. Firstly, its idea roots are outlined and further the proposed tax is described with the use of the elements of its construction. Also the administrative fees are shortly noted, as well as the so called "Volný bill", which serves as a back-up plan for the case the preparation of the new legislation would be fundamentally delayed.

The final fourth chapter is reserved for the assesment of the proposed legislation. In this chapter, the key findings of the author resulting from his analysis are summarized and the author expresses his partial critical points. At the last, the proposals calling for different solution of certain issues are presented.