

9. Summary

In my thesis I analyze the legislation on personal income taxes applicable in the Czech Republic, in the Slovak Republic and in a few selected member states of the European Union, with its main purpose to highlight the specificity of the legislation and to state reasons why it is most unlikely to achieve the full harmonization of personal income tax within the European Union.

The thesis is divided into an introduction, four main chapters and a conclusion. The Introduction is focused on the reasons of my choice of the topic and I point out the importance of the issue.

In Chapter Two, firstly, I analyze the concept of taxation in general, then other individual terms related to the income tax and the specific legislation according to the Act no. 586/1992 Coll., on Income Tax, another tax related legislation, and other specifics of the Czech income tax legislation.

Similarly has been continued in Chapter Three, which briefly describes the evolution and the applicable legislation of personal income tax in the Slovak Republic.

Chapter Four deals with the harmonization process within the European Union, the methods of elimination of the international double taxation, legislation applicable on this issue in the Czech Republic and mainly it analyzes the personal income tax legislation applicable in a few selected member states of the European Union.

In the Fifth Chapter I outlined some various recommendations, based on the findings resulting from my elaboration of the topic of my thesis, for potential changes of the personal income tax legislation within the European Union and then specifically here in the Czech Republic.

The Conclusion of the thesis represents mainly as a summary of the principal findings and pointing out of the major similarities as well as the differences in the laws.