

Abstract

The rigorous work entitled „Taxation of the Income of Business Corporations and Their Partners“ consists of nine chapters. The main goal of the work is to examine the area of income taxation of commercial companies and their partners in Czech Republic. In the first four chapters of the theoretical part of the thesis, attention is focused on income taxation in Czech Republic, its tax system, the characteristics of income tax, taxation of incomes of persons and corporations, as well as taxation of incomes of Czech commercial companies and their partners. The first partial goal of the work is to examine international agreements on the avoidance of double taxation within the fifth chapter. The second partial goal is the examination of measures to avoid double taxation in the sixth chapter. The third partial aim in the seventh chapter examines methods of avoiding double taxation. The fourth partial goal is, in the empirical part of the work in the eighth chapter, to examine and analyze the legal bases, principles and tax codes in selected countries with the identification of common features, as well as differences in the approach to taxation of corporations and dividends paid to shareholders of business companies. The selected countries are Czech Republic, Slovakia, Poland, Hungary, as countries of the Visegrad Group, then Germany, the Great Britain and China. In the ninth chapter, the fifth partial aim is to compare corporate and personal income tax rates (including dividend tax rates) in selected countries and evaluate the impact of these rates on the overall tax burden of companies and their partners. The ninth chapter compares legislation in the field of corporate and personal income tax in selected countries. The rigorous work is of a theoretical nature, and during processing I drew on the current legislation of selected countries, data from public institutions of the respective states, OECD statistical data, and last but not least, organizations that are dedicated to comprehensive global surveys, Pricewaterhouse Coopers International Limited and Ernst & Young Global Limited. As a method, the method of paraphrase, quotation along with analysis, deduction and synthesis were used.

Key words:

Business company, income tax, corporate income tax, personal income tax.