

Table of contents

INTRODUCTION.....	7
1 CZECH TAX SYSTEM.....	8
2 PERSONAL INCOME TAX.....	14
2.1 <i>INCOMES FROM DEPENDENT ACTIVITIES AND FUNCTION BENEFITS</i>	14
2.2 <i>INCOMES FROM BUSINESS ACTIVITIES.....</i>	16
2.3 <i>INCOMES FROM CAPITAL</i>	16
2.4 <i>RENTAL INCOMES</i>	17
2.5 <i>OTHER INCOMES</i>	17
2.6 <i>INCOMES NOT LIABLE TO TAX AND EXEMPT INCOMES</i>	17
2.7 <i>TAXPAYERS OF PERSONAL INCOME TAX</i>	18
2.8 <i>HOW TO ASSESS PERSONAL INCOME TAX.....</i>	18
2.9 <i>PERSONAL INCOME TAX ADMINISTRATION, CONDITIONS OF PAYMENT AND BUDGET DESTINATION ..</i>	19
3 SOCIAL SECURITY.....	21
4 CORPORATE INCOME TAX	22
4.1 <i>OBJECT OF CORPORATE INCOME TAX AND EXEMPTIONS FROM TAXATION</i>	22
4.2 <i>TAXPAYERS OF CORPORATE INCOME TAX</i>	22
4.3 <i>HOW TO ASSESS CORPORATE INCOME TAX</i>	23
4.4 <i>CORPORATE INCOME TAX ADMINISTRATION, CONDITIONS OF PAYMENT AND BUDGET DESTINATION</i>	23
5 REAL ESTATE TAX	25
5.1 <i>LAND TAX.....</i>	25
5.2 <i>BUILDINGS TAX</i>	27
5.3 <i>FLATS AND NON-RESIDENTIAL PREMISES TAX</i>	31
5.4 <i>REAL ESTATE TAX ADMINISTRATION, CONDITIONS OF PAYMENT AND BUDGET DESTINATION</i>	32
6 INHERITANCE TAX.....	33
7 GIFT TAX.....	35
8 REAL ESTATE TRANSFER TAX	38
9 ROAD TAX AND OTHER CHARGES ON USING ROADS.....	39
9.1 <i>ROAD TAX.....</i>	39
9.2 <i>TIME CHARGE</i>	41
9.3 <i>ELECTRONIC TOLL</i>	42
10 VALUE ADDED TAX	43

<u>11</u>	<u>EXCISE TAXES</u>	<u>45</u>
<i>11.1</i>	<i>EXCISE TAX ON PETROLEUM OILS</i>	45
<i>11.2</i>	<i>EXCISE TAX ON SPIRIT</i>	46
<i>11.3</i>	<i>EXCISE TAX ON BEER</i>	46
<i>11.4</i>	<i>EXCISE TAX ON WINE AND SEMI PRODUCTS</i>	47
<i>11.5</i>	<i>EXCISE TAX ON TOBACCO PRODUCTS</i>	47
<i>11.6</i>	<i>EXCISE TAXES ADMINISTRATION, CONDITIONS OF PAYMENT AND BUDGET DESTINATION</i>	47
<i>11.7</i>	<i>"ECOLOGICAL" TAXES</i>	48
<u>12</u>	<u>LOCAL CHARGES</u>	<u>49</u>
<i>12.1</i>	<i>ADMINISTRATION OF LOCAL CHARGES</i>	51
<u>13</u>	<u>OTHER CHARGES</u>	<u>53</u>
<u>14</u>	<u>TAX ADMINISTRATION</u>	<u>54</u>
<i>14.1</i>	<i>BASIC TERMS AND PRINCIPLES</i>	54
<i>14.2</i>	<i>TAX ASSESSMENT PROCEDURE</i>	55
<i>14.3</i>	<i>TAX PAYMENT</i>	57
<i>14.4</i>	<i>REMEDIAL INSTRUMENTS</i>	59
<u>15</u>	<u>DOUBLE TAXATION PREVENTION TREATIES</u>	<u>61</u>
	<u>LITERATURE</u>	<u>63</u>