

Taxation of professional sportmen's income

Abstract

The main objective of this thesis was to design its taxation of the income of professional athletes from the sports activities, especially in the position of tax residents of the Czech Republic. At the same time, I wanted to point out the inconsistencies that arise between the theoretical and practical solutions to this problem, all in wake of the case-law of the judicial domestic instances and the Court of Justice of the European Union. In this analysis was used the basic division of professional athletes - the athletes in the individual sports and athletes in the collective sports. This work is, together with an introduction and the conclusion, divided into six chapters.

The first chapter is devoted to the development of sport as a means of meeting the needs and its importance for the society. The second chapter, in its first part, is about the position of the athlete as a subject of legal relations. The following are general passages relating to the income tax of individuals and groups of incomes, of which is the income collected. Furthermore, is mentioned the importance of the expenditure of the taxation of the income of professional athletes and the possibility of their application in the tax return. The third chapter deals with the status of athletes as employees or persons engaged in sporting activities such as activity dependency. The fourth chapter describes the athletes acting outside the employment relationship. First, using the relevant case-law of the Supreme Administrative Court, subject to an investigation of the status of athletes are self-employed persons and their incomes from this activity according to § 7 of the income tax act. Chapter continues by comparing the characteristics of performance sports activities with conceptual features of trade. At the conclusion of this chapter is mentioned the status of athletes as persons, who executing an independent profession. The fifth chapter is devoted to the development of the case-law of the Court of the European Union in the field of the Statute professional athletes at EU level. The sixth and final chapter deals with the comparison of the legislation of the Czech Republic and other states and considerations *de lege ferenda*. In the introduction there is a comparison of Czech and Slovak legislation with an emphasis on new and universal codification of sport by our neighbors. Follows the same method of examination of the legal systems of the other relevant states. At the conclusion of this chapter there are ways to resolve the issue in the future.

Key words: sport, sportsman, tax