

## **Abstract**

The thesis is focused on issues of direct taxes mainly on the most discussed problems in the direct taxation area. The introductory section is devoted to basic financial law categories, such as the very definition of tax, the notion of direct taxes, tax functions, tax systems and tax schemes.

The history of taxes from the very beginning to the present legislation is outlined in the thesis.

The main central theme of the diploma work is mentioned in the chapters that deal with the issues of direct taxes. These chapters are devoted to the characteristics of direct taxes in a broader sense. According to a significant extent of the chosen theme, the thesis deals with income taxes within „de ferenda“ legislation. The intention of the thesis was not the complex processing of all relevant aspects of income taxes, but especially expresses the most discussed problems such as direct tax issues, tax progression and relation to social aspects. In this thesis, tax issues are identified at EU level and compared to the level of taxation in other EU countries. In conclusion the tax system of our nearest EU neighbour Germany is also briefly mentioned.