

The aim of my thesis is a comprehensive overview of the problem of the income taxation of professional sportsmen. Starting from a domestic perspective, this thesis begins with analysis of the domestic tax system. It explains important underlying terms such as tax, tax law, direct taxes, indirect taxes, as well e.g. tax resident and non-resident. Then the thesis deals with the main issue of the income taxation of professional sportsmen. This part of the thesis includes main topics such as direct taxation of Czech tax residents, direct taxation of non-residents in the Czech Republic as well as the double taxation phenomenon. The issues concerning the double taxation phenomenon such as taxation of the income reached in one country in another country, without any use of double taxation convention as well as with use of double taxation convention are deeply discussed. Consequently, the thesis analyzes two main model tax conventions, i.e. Model Double Taxation Convention between Developed and Developing Countries released by United Nations and Model Tax Convention on Income and on Capital, released by OECD. Regarding all of expressions and input information mentioned in this part, the thesis explains the income taxation of professional sportsmen and sportsmen amateurs in case of obtained prize money as well. Among the most important outputs of this part of the thesis dealing with the Czech tax system belongs the categorization of the income from sport activity (income according to Sections 6, 7, and 8 of the Czech Income Tax Act). In the last part the thesis mentions two other important countries (Germany and Switzerland), their tax system and their way of treating income taxation of the natural persons regarding their occupation of professional sportsmen. The summary of this thesis expresses concerns about the condition of the Czech tax system, namely regarding the complexity of the tax return, and shows the possible way of its development using the examples of the other two countries mentioned above.