

ABSTRACT

Thesis on the topic: **The procedures of public administration in the area of state aid**

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The main aim of this thesis on the topic "The procedures of public administration in the area of state aid" is to analyze the issue of investment incentives in the Czech Republic from the perspective of the state aid rules and the reasons for this regulation.

The main attention is paid to the system of investment incentives based on Act on Investment Incentives in the context of the general problems of state aid. The work focuses on the application of the Administrative Code on the investment incentives and analyzes the process of public administration in providing subsidies on the basis of budget rules. The aim is to analyze the diametrically different approaches and to point out key differences. In particular, that the Administrative Code is applicable to the process of providing investment incentives and the process is subject to judicial review. While in the case of subsidies, on the basis of budget rules, neither administrative procedure nor judicial review is possible. In connection with the provision of subsidies "anti-corruption amendment" to the budget rules is critically assessed and the author refers attention to its unconstitutionality.

Among other things, the thesis points out that state aid rules applied to the system of investment incentives, especially in the provision of a corporate income-tax relief are partly illogical. Wider analysis of the problems can be formulated the hypothesis that non-harmonized tax systems of the Member States of the European Union and the regulation system of state aid in the provision of corporate income-tax relief as the investment incentives are discriminatory for some states. The thesis elaborates proposition, whether corporate income-tax relief as a form of the investment incentives, can ever be considered a form of state aid. Finally, after examination of the issue, the conclusion is that thus based system lacks justified with regard to the meaning of Article 107 of the Treaty on the Functioning of the European Union, since the amount of tax of the corporate income tax for investors in other Member States of the European Union is much lower.

Both throughout and in conclusion of the thesis, recommendations are offered for legislation of Act on Investment Incentives and for the system of investment incentives.