

The object of this thesis is international taxation of companies. It focuses on the comparison between the Czech Republic and the Russian Federation.

The first chapter focuses on the tax systems of both countries, dealing with what kind of taxes exist and what is taxed, and all this on a general level, which is crucial for further comparison that is made in final chapters of the thesis. According to the topic, the thesis gives a description and definition of the companies, what kind of companies exists in both countries and what is related legislation. It is followed by a chapter on international taxation, describing international taxation issues on a general level and explaining main definitions it deals with, without which this issue cannot be understood. It discusses how countries avoid of double taxation on an international level, and what tools exist for it. Afterwards it explains international taxation of companies and specifically provides the analysis of The double taxation treaty between the Czech Republic and Russia, also by showing examples for better understanding of this issue.