

Název diplomové práce, abstrakt a klíčová slova v anglickém jazyce

Title of the thesis: Lease of real estates from the perspective of mandatory payments

Abstract

The aim of this diploma thesis was mainly to describe the mandatory payments connected with the lease of real estates according to the legal regulation of the Czech Republic. The thesis works with the term lease defined by the author for the purposes of this writing not in relation to the contract type but to the extent of the resulting license to use the real estates. Mandatory payments are identified in the strict sense of the term (personal and corporate income tax and value added tax), public insurance (social security and public health insurance) and local fees relevant to the lease of real estate. In this thesis, the institutes of lease, accommodation / temporary lease borrowing, tenure, informal lease, servitude, chief rent and right of building are described in detail from the civil law point of view and they are assigned specific tax obligations. In terms of absolute property rights, the institutes of pledge and lien and the management of foreign assets, including the trust fund, do not meet the established definition of lease of real estates. A separate chapter discusses the phenomenon of shared economy in the area of short-term accommodation mediated via the Internet through services such as Airbnb and booking.com, both in terms of mandatory payments and other related financial and non-financial obligations such as economic transaction records, electronic sales records or records of foreigners. In particular, the submitted arguments of the Financial Administration of the Czech Republic published on 11 October 2017 based on the Civil Code and certain judgments of the Court of Justice of the EU (types of lease, accommodation / temporary lease, business definition) for assessing the type of income persons and value added tax. This thesis also deals with the issue of the burden of these types of services by local fees and outlines the form of the newly envisaged legislation.

Keywords: Real Estate, Taxes, Shared Economy