

Taxation of Real Property: Situation in the Czech Republic and comparison with Poland

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Abstract: The paper aims to analyze the taxation of real property in the Czech Republic in relation to this to define situation in Poland and based on the analysis to compare the taxation of real property between those countries. The taxation of real estate becomes more important from the viewpoint of public administration. This is not caused by that the real property tax is one of the most important government revenues most important tax revenues of developed countries, but that these taxes play an important roles in decentralization of public administration because these taxes support activity of municipalities. The state is given still more space for a kind of self-realization of municipalities.

Keywords: real property tax, taxation, tax payer, subject of the tax, tax base, tax rate, payment, tax return, tax system

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