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INHERITANCE TAX, GIFT TAX AND REAL ESTATE TRANSFER TAX IN THE CZECH REPUBLIC

Radim Boháč

Charles University in Prague, Faculty of Law,
Department of Financial Law and Financial Science
nám. Curieových 7, 116 40 Prague, Czech Republic
Phone (+420) 2210 05 530
E-mail bohac@prf.cuni.cz

Abstract. *This paper is a summary of the legal regulation of transfer taxes in the Czech Republic. Transfer taxes are direct property taxes which tax the transfer of property. The inheritance tax is collected in connection with the transfer of a dead person's property. Property which is donated to somebody is liable to the gift tax. The real estate transfer tax is collected for the transfer of immovable property. These taxes have been a part of the Czech tax system for 16 years. The European Union doesn't lay down the conditions for assessing transfer taxes and member states have a free hand in this area.*

Keywords: *inheritance tax, gift tax, real estate transfer tax, transfer of property*

Introduction

In this paper I would like to focus on the inheritance tax, the gift tax and the real estate transfer tax, in terms of the theory of financial law¹ and in terms of their regulation in Czech law. In summary, these taxes can be described as transfer taxes.

1 Bakoš, M.; Karfíková, M.; Kotáb, P.; Marková, H. *Finanční právo*. 5 edition. Praha: C. H. Beck, 2009, p. 576.

The inheritance tax, the gift tax, and the real estate transfer tax in the Czech Republic were adjusted by one act—No. 357/1992 Coll. on Inheritance Tax, Gift Tax and Real Estate Transfer Tax (“Transfer Tax Act”). The Transfer Tax Act has been amended 36 times. This fact is in stark contradiction to the principle of stability of the tax law, under which tax law should have a certain degree of stability—it shouldn’t be subjected to frequent and random changes. Frequent changes of transfer taxes can contribute to confusion for taxpayers in the complex tax law regulations.

The inheritance, gift, and real estate transfer tax legislation has not been adjusted to the law of the European Union and, therefore, it is the full responsibility of the Member States to resolve these legal issues on their own.

1. A Historical Sidenote

In 1993, the inheritance, gift, and real estate transfer tax replaced the practice of collecting notarial fees from inheritances and from the donation of transfer or transition property. These fees were charged by public notaries, who were responsible for the inheritance procedure, for the registration of contracts relating to immovable property, and for reporting the requirements for donations.

The purpose of a notarial fee for the transfer or transition of real estate was to transfer the ownership of the property and also to transfer the right of personal usage of the land. The right of personal usage established the right to build a building or to set up a garden. The right of personal usage wasn’t limited in time and was passed to heirs. Most people didn’t own any land but only had the right to personal usage. The right of personal usage of the land legally changed to the right of ownership on January 1st, 1992. The payer of the notarial fee was the transferor and the transferee was the guarantor. The agreed price of the transfer wasn’t the basis of the notarial fee from the transfer or transition of the real estate, but it was the price determined by price regulations.

The purpose of a notarial fee on inheritance was to tax the acquisition of inheritance property and other property acquisition in the case of death without consideration. The fee was paid by the heir and the basis of this fee was the general price of the property acquired minus the debts of the deceased and the price of other obligations imposed in the management of inheritance (e.g., easements). In the case of property, however, the tax was determined under the relevant price regulations.

The purpose of a notarial fee on donations was to acquire property without consideration in a legal way other than death (usually under a donation contract). The difference between the common price of the property at the time and place and the agreed price (if this price was lower) was considered to be the acquisition of property for no consideration and this difference was the object of a notarial fee on donations.

The price, after the deduction of pertinent debts and other duties, was calculated as the basis of a notarial fee for donations.

The notarial fee for donations, in the case of property, had been determined by price regulations and was the basis of the notary fee of donation. The notarial fee for

inheritance was required to pay the purchaser while the transferor (i.e. the donor) was the guarantor.

Rates for all of the notarial fees were determined differently depending on the mutual relationship of the persons involved, ranging from 1 % to 20 %.

Before 1993, mandatory payments for transfers of property were not called taxes, but fees. The basic difference between taxes and fees is that taxes are generally non-equivalent payments for failure to provide direct consideration—these payments tend to have a recurring character—while fees are usually collected once, in connection with any consideration by the state or local government units (i.e. as equivalent payments).

A notarial fee on the transfer or transition of real estate and notarial fees from donations had a non-equivalent nature. Therefore, even though they were marked as mandatory payment fees, they were taxes because there was no direct consideration for these payments. Somewhat more complicated was the situation in the case of a notarial fee of succession, where the consideration could be considered as the fulfillment of the inheritance procedure. Therefore, it isn't possible to clearly say whether the charge was, in terms of legal doctrine, a fee or a tax.

New legislation, effective from January 1st 1993, requires that all payments associated with the transfer of property be marked as taxes. This is, in terms of legal theory, conformable with the nature of these compulsory payments because the payer doesn't obtain equivalent consideration for these payments.

2. The Taxation of the Transfer of Property

From a theoretical point of view, taxes can be divided into two different types. The first type is direct taxes, which affect income in its formation and property. The tax liability for these taxes can't be transferred to another entity. The second form is indirect taxes, which affect the utilization of income when a tax is transferred, through the price, to another entity.²

Indirect taxes applied in the Czech Republic include the value added tax and excise taxes. Direct taxes can be divided into the income tax—those that affect taxable income or revenue (in the Czech Republic individual income tax and personal income tax)—and property taxes—taxes paid for property or for transferring it. In the Czech Republic this includes the real estate tax, road tax (taxation of certain property), inheritance tax, gift tax and real estate transfer tax (tax on transfer of property).

The transfer of assets is possible to understand in those cases where there is a change of ownership of property. The transfer of property may occur as a sale, the transfer of ownership, a donation, inheritance, an expropriation, etc.³

Transfers of property can be divided as follows:

- 1) The transfer may be of movable or immovable assets.
- 2) The transfer may be for consideration or without consideration.

2 Bakeš, M.; Karfíková, M.; Kotáb, P.; Marková, H., *supra* note 1, p. 576.

3 See more in Radvan, M. *Zdanění majetku v Evropě*. 1. edition. Praha: C. H. Beck, 2007, p. 385.

3) A free transfer may occur between live persons, or in the case of death of the original owner.

The taxation of each type of transfer of property—inherenace tax, gift tax and real estate transfer tax—can be summarized in the following graph:

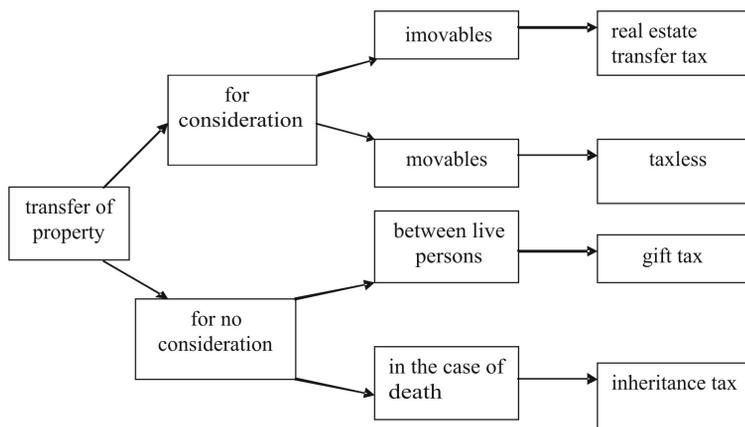


Figure 1. Transfer taxes in the Czech Republic

The revenues from transfer taxes are revenues of the state budget of the Czech Republic. Transfer taxes, therefore, should not be considered to be associated with the so-called shared taxes, whose revenues are split between the state budget and the budgets of local authorities (regional and municipal budgets).

The amount of transfer tax revenue and the percentage of total tax revenue in the last five years is shown in the following table⁴:

Table 1. The amount of transfer tax revenue and the percentage of total tax revenue in years 2004–2008

Year	2004	2005	2006	2007	2008
Inheritance and gift tax proceeds in CZK	0.553 bil.	0.535 bil.	0.587 bil.	0.687 bil.	0.748 bil.
Real estate transfer tax proceeds in CZK	6.271 bil.	5.439 bil.	5.834 bil.	7.171 bil.	8.025 bil.
The share of transfer tax proceeds of the total tax revenue in %	2.08 %	1.78 %	1.8 %	2.13 %	2.21 %

Note. Total tax revenue is the revenue from all taxes without social security insurance.

4 Ministry of Finance of the Czech Republic [interactive]. [accessed 10-09-2009]. <www.mfcr.cz>.

Now I will focus on the essential elements of transfer taxes. As essential elements of the tax-law legal relationship, essential elements of tax are in legal theory⁵ considered to have the following elements:

- a) Tax object;
- b) Tax subject;
- c) Tax base;
- d) Tax rate;
- e) Due date of tax.

3. The Inheritance Tax and the Gift Tax

The inheritance tax⁶ taxes the free transfer of assets in the case of the death of a person. By contrast, the gift tax⁷ taxes the free transfer of property between live persons.

3.1. The Objective of the Inheritance Tax

The inheritance tax taxes the acquisition of property by inheritance. Under § 460 of Act No. 40/1964 Coll. of The Civil Code, the acquirer becomes the owner of the property at the time of the death of the person—although, at this point, it might not be entirely clear who acquired the assets (e.g. it is not known whether the deceased wrote a will).

The Transfer Tax Act defines what is meant by inheritance tax assets. These are:

- a) Immovables (i.e. buildings and land, irrespective of whether they are registered in the Land Registry or not);
- b) Flats and non-residential units (defined as a separate entity under the Act on the Ownership of Flats);
- c) Movable;
- d) Securities (shares, interim certificates, vouchers for shares, share certificates, bonds, investment coupons, vouchers, warrants, drafts, checks, bills of lading, warehouse certificates, and agricultural warehouse certificates);
- e) Money in Czech and foreign currencies;
- f) Claims;
- g) Property rights (easement, copyright, industrial property rights);
- h) Other assets (such as knowledge);
- i) Any such property, if it is acquired by inheritance, is subject to the inheritance tax. Cases where the movable or immovable property is situated abroad at the time of death of the deceased are treated as special cases.

5 See Bakeš, M.; Karfiková, M.; Kotáb, P.; Marková, H., *supra* note 1, p. 576; Mrkývka, P.; Pařízková, I. *Základy finančního práva*. Brno: Masarykova univerzita, 2008, p. 252.

6 For some practical examples see Boháč, R. Daň dědická, daň darovací a daň z převodu nemovitostí. In *Daňový receptář, všechny daně pohromadě v otázkách a odpovědích*. 1 vydání. Praha: LexisNexis CZ s.r.o., 2004, p. 385–433.

7 *Ibid.*

In the case of real estate located abroad, the inheritance tax is not levied, even if it is owned by a citizen of the Czech Republic. Conversely, real estate located in the Czech Republic is subject to the inheritance tax, irrespective of the nationality or the residence of the deceased. This is reflected in the inheritance tax principle of taxation of real estate in the state where it is situated.

In the case of movable property, the situation is more complicated. The decisive factor is whether the assets located abroad will be subject to the inheritance tax in the Czech Republic. It needs to be determined whether the deceased was a citizen of the Czech Republic and whether they had permanent residence in the Czech Republic or not.

There are three options:

1) The deceased, who was a citizen of the Czech Republic and had permanent residence in the Czech Republic, owned movable property situated abroad at the time of his death. In this case, these assets are subject to the inheritance tax (as well as all other property owned by the deceased);

2) The deceased, who was a citizen of the Czech Republic but didn't have permanent residence in Czech Republic, owned movable property situated abroad at the time of his death. In this case, the inheritance tax on movable property which is located abroad isn't paid. The inheritance tax is only paid on movable property which is located in the Czech Republic;

3) The deceased, who wasn't a citizen of the Czech Republic and didn't have permanent residence in the Czech Republic, owned movable property situated abroad at the time of his death. In this case, the movable property of the deceased situated abroad is not subject to the inheritance tax in the Czech Republic. However, the movable property of the deceased situated in the territory of the Czech Republic is subject to the tax;

4) These basic principles can be modified by an international treaty for the avoidance of double taxation. An example is the treaty between the Czech Republic and the Slovak Republic for the avoidance of double taxation in the field of inheritance and gift taxes.

3.2. Objective of the Gift Tax

The law on transfer taxes defines the gift tax as a tax on the acquisition of property for failure of consideration on the basis of a legal act or in connection with legal action. The definition of property for gift tax purposes is somewhat different from the definition of property for inheritance tax purposes.

Property in regards to the gift tax is defined as:

- a) Immovables (i.e. buildings and land, irrespective of whether they are registered in the Land Registry or not);
- b) Movables;
- c) Any other economic benefit;
- d) The acquisition of economic benefit is possible on the basis of a loan contract—the borrower has the right to the free use of the thing for an agreed period.

In the event of the donation of property, located abroad, the scheme is the same as for the inheritance tax (see above). The Act on Transfer Taxes includes special provisions dealing with the definition of movable property for the purposes of the gift tax.

The Act on Transfer Taxes expressly provides that the gift tax is levied if movable property or a different economic benefit was provided for free. The gift tax is applicable to any acquisition of property irrespective of the nationality, the residence, or the registered seat of the acquirer.

If movable property or another economic benefit is freely provided and freely acquired outside of the territory of the Czech Republic, the gift tax is applied to the acquisition of the property, only if the acquirer or the donor is a citizen and has permanent residence in the Czech Republic, or is a legal person who has a registered seat in the Czech Republic.

In relation to the budget of the European Union, it is important that money granted from the budget—funds which were given by the European Community to the Czech Republic to implement programs or projects financed by the European Union—are not subject to the gift tax.

3.3. Subject of the Inheritance Tax

The Transfer Taxes Act identifies who the taxpayer of the inheritance tax is. Under Sec. 2 of the Act on Transfer Taxes, the taxpayer of an inheritance tax is the heir who acquired the inheritance according to a court decision on the termination of inheritance procedure.

It's not important whether the heir acquired the inheritance by inheritance law, by will or by both. The heir can be a natural or a legal person. Potential heirs are considered to be the following persons:

- b) Persons who are identified by the deceased as his or her heirs in his or her will;
- c) Persons who are identified as heirs by law in the case where there is no will or testament;
- d) An estate which acquires a heritage by will or testament.

3.4. Subject of the Gift Tax

The payer of the gift tax is, under Sec. 5 (1) of the Transfer Taxes Act, the acquirer of assets. If the property is acquired for free in a foreign country, the taxpayer of the gift tax is the person who provides the economic benefit (the Act on Transfer Taxes incorrectly identifies this person as the donor).

If the object of the gift tax is a free acquisition of property under a deed of gift (unless it is a donation from abroad or to abroad), the donor is a guarantor. In this case, the donor must pay the gift tax if the tax hasn't been paid by the donee.

3.5. Base of the Inheritance Tax

The base of the inheritance tax is the price of the property acquired by each heir. This price is determined through an inheritance procedure. Court proceedings involving

inheritance are bound by the provisions of Sec. 175m and 175o of the Act No. 99/1963 Coll. Code of Civil Procedure. Under these provisions, the court finds the deceased's assets and debts and makes an inventory of assets and liabilities. On the basis of these findings, the court determines the normal value of the property, the amount of debt, and the net value of the inheritance, or the amount of over-indebtedness at the time of death of the deceased.

It follows that the basis of the inheritance tax is the price of assets at the time of death of the deceased (who acquired a single heir). The basis for the price of the inheritance tax of the assets acquired by each heir, designated by Act No. 151/1997 Coll. (the "Act on the Valuation of Assets"), was valid until December 31st, 2003.

The inheritance tax base is reduced by the deductible items—proven debts of the deceased which were passed to the heirs by the deceased's death, the price of property exempt from the inheritance tax, the reasonable costs associated with the funeral of the deceased, cash expenses of the notary, the price of other obligations imposed by the management of heritage, and inheritance taxes paid to another country where the assets are also subject to an inheritance tax.

3.6. The Base of the Gift Tax

The base of the gift tax is the price of the property or other property benefit which is subject to the gift tax—it is transferred with no consideration. In the case that a donation does not take place, it is necessary to determine the price differently.

The price of a property is, for gift tax purposes, determined by the date of acquisition in accordance with the Act on Property Valuation. Especially if the price determined for the acquisition of other economic benefit consisted of the recurrent performance for the period of the person's life or for longer than five years (e.g. a loan for an indefinite period). Even in this case, the price is determined in accordance with the annual performance of the valuation of assets.

As with the inheritance tax, the gift tax may also be deducted from the price of the property as a deductible item. Items that are subject to the gift tax are the proven debts, the price of other debt obligations that pertain to the object of gift tax, the price of the property exempt under the Act on Transfer Taxes, and duty and tax paid on imports (if the gift is a movable or was imported from abroad).

3.7. Rate of Inheritance Tax and Gift Tax

Inheritance and gift taxes are calculated using the base of these taxes.⁸ Rates of these taxes are calculated on a progressive sliding scale which means that the increased rate applies only at the tier which exceeds the base on which a decreased rate is applied. The calculation of these taxes is the same, but in calculating the inheritance tax the resulting amount is multiplied by a coefficient of 0.5. It follows that the gift tax, as compared with the inheritance tax, is twice as large.

8 More see Boháč, R., *supra* note 6, p. 385–433.

For the purposes of calculating the gift tax and the inheritance tax, people are divided into three groups set at different rates. The criterion for inclusion of people into groups is the family relationship to the testator or donor (provider of assets).

In group 1 belong the closest relatives—descendants, grandchildren, parents, grandparents and spouses. Group 2 is composed of persons who have a more distant relationship to the testator or donor and so-called together-living persons—a person living with the deceased or donor in a common household. Finally, other natural persons and all legal persons belong to Group 3.

The rates of inheritance and gift taxes are the lowest for individuals enrolled in group 1 and highest in those classified as group 3. The largest tax advantages are for close relatives, while the heaviest tax burden falls on the transfer of assets to third parties. This principle is highlighted by the fact that the inheritance and gift taxes paid by persons listed in groups 1 and 2 are exempted from the inheritance tax and gift tax.

Assets worth 2,000,000 CZK, according to the inheritance and gift taxes, are taxed as follows:

Table 2. Taxation of property worth 2,000,000 CZK of gift tax and inheritance tax

	Group 1	Group 2	Group 3
Inheritance tax	–	–	35,000- CZK
Gift tax	–	–	70,000- CZK

3.8. Due Date of the Inheritance Tax and Gift Tax

For the inheritance tax, the taxpayer is required to submit a tax return to the tax administrator within 30 days from the date that inheritance proceedings were completed.

For the gift tax, the deadline for filing of tax returns is different for immovable properties and for movable properties. In the case of real estate, there is a 30-day deadline for filing tax returns starting from the day of the delivering of the free transfer of ownership of the property contract with the authorization clause in the Land Register. In other cases (for movable assets, other property benefits, or properties which are not recorded in the Land Register) the countdown begins on the date on which the acquisition of the free movable property, other assets, or other economic benefits from abroad occurred.

After filling the tax return for gift or inheritance taxes the tax administrator issues a tax payment order and this order is delivered to the taxpayer. The inheritance tax and the gift tax is then due within 30 days from the date of receipt of the tax payment order.

4. Real Estate Transfer Tax

The objects of the real estate transfer tax are transfers and transitions of properties for consideration. Transfers and transitions of movables for consideration aren't subject to transfer taxes. The taxation of immovable property is made easier by the fact that all the information about real estate is kept in a special registry—the Land Registry—from which you can find any transfer or transition of property and the taxes associated with it.⁹

4.1. The Object of the Real Estate Transfer Tax

The Transfer Taxes Act in Sec. 9 expressly states that the object of the real estate transfer tax is a transfer or transition of ownership of real estate for consideration. In the title of the tax, only the transfer of property is named—change of ownership from the current owner through purchase contracts, exchange contracts, etc. The real estate transfer tax also affects property transitions which are a change of ownership independent of the will of the existing owner—by law, by public authority, etc.

Property transfer taxes are only applicable to transfers and transitions of properties located in the Czech Republic. Transfers and transitions of real estate located abroad, even if they are owned by Czech citizens, are not subject to the real estate transfer tax. The real estate transfer tax reflects the principle of taxation of property in the state where the owners are.

In addition to transfers and transitions of ownership for consideration, the real estate transfer tax is applicable to:

- 1) The cancellation and settlement of co-owned real estate in the event that there is a transfer or transition for consideration of a share or a part of a share of co-owned real estate, if this share or part of a share of co-owned real estate reduced the value of a share of the transferor;
- 2) The exchange of properties, in this case, the reciprocal transfers of real estate are considered as one transfer and the real estate transfer tax is calculated from that transfer of property, from which transfer the tax is higher.

4.2. Subjects of the Real Estate Transfer Tax

The taxpayer of the real estate transfer tax is, by the transfer of real estate, the transferor. The acquirer, in this case, is guarantor.¹⁰ The guarantor is required to pay the real estate transfer tax in the case when the transferor fails to pay it.

The purchaser is taxpayer of the real estate transfer tax if the transfer of property is made in connection with the acquisition of property in the enforcement of a decision or execution, expropriation, bankruptcy, composition, endurance or by public auction or

9 For the constitutional aspects of real estate transfer tax see the decision of Constitutional Court of the Czech Republic No. Pl. ÚS 29/08.

10 Decision of Supreme Administrative Court of the Czech Republic No. 5 Afs 129/2005.

purchase of property, dissolution of a legal person without liquidation, and diversification of the liquidation balance. This legislation is warranted because, in such cases, the present owner doesn't exist or isn't known (e.g. endurance), or the enforcement of the tax on the present owner seems to be difficult or even impossible (e.g. enforcement of decision or execution).

The real estate transfer tax is assessed when the following occur:

- 1) The cancellation of co-ownership of the co-owner whose share of the co-owned property decreases;
- 2) The exchange of property from the transferor to the transferee, who are, in such a case, required to pay the real estate transfer tax jointly.

4.3. Base of the Real Estate Transfer Tax

The agreed price is, under Sec. 10 of the Transfer Taxes Act, the base of the real estate transfer tax. However, if this price is lower than the price established under the Act on the valuation of property, the administrative price will be the tax base of the real estate transfer tax. The administrative price must be established by an expert in a report, which must be a part of the tax return for the real estate transfer tax.

The Transfer Taxes Act contains a special provision for determining the real estate transfer tax base, for example, if the transfer of property is made in connection with the endurance, the public auction, the enforcement of decisions or the execution, etc.

4.4. Rate of Real Estate Transfer Tax

The rate of the real estate transfer tax, as opposed to the inheritance tax and the gift tax, amounts up to 3% of the real estate transfer tax base.

In 1993, the rate of the real estate transfer tax was settled as a progressive sliding scale. For persons included in groups 1 and 2, at the same rate as by the gift tax and inheritance tax. And for persons included in Group 3, at rates lower than the rates of the gift tax and inheritance tax.

From January 1st, 1994 to December 31st, 2003 the rate of the real estate transfer tax was at 5%. Effective from January 1st, 2004, this rate was reduced to 3%. It is one of the few exceptions of where the Czech Republic reduced the tax burden.

Taxation of property worth 2,000,000 CZK in different periods of real estate transfer taxes is shown in the table 3.

Table 3. Taxation of property worth 2,000,000 CZK of real estate transfer tax

	1993	1994-2003	after 2004
Group 1	23,000 CZK	100,000 CZK	60,000 CZK
Group 2	65,000 CZK	100,000 CZK	60,000 CZK
Group 3	90,000 CZK	100,000 CZK	60,000 CZK

4.5. Due Date of the Real Estate Transfer Tax

The due date for legislation of the real estate transfer tax has been subject to change. The assessment and due date of transfer taxes were adjusted for all of the three transfer taxes until January 1st, 2004. The same conditions for tax assessment and due date applies after January 1st, 2004 only for the gift tax and inheritance tax (see above).

The real estate transfer tax isn't payable within 30 days from the date of delivery of a payment order. The real estate tax is due within the time for filing a tax return for the real estate transfer tax. This tax return has to be filed before the end of the third month following the month in which the transfer or transition of ownership occurred (usually the registration of the contract into the Land Registry).

The provision of Sec. 18 (3) of the Transfer Taxes Act is a substantial change from existing legislation. If the real estate transfer tax mentioned in the tax return (i.e. tax calculated by the taxpayer) coincides with the real estate transfer tax assessed by the tax administrator, the tax office needn't deliver the payment order to the taxpayer. Therefore, if the taxpayer's real estate transfer tax is calculated correctly, the tax return is submitted and the calculated tax is paid, the taxpayer's obligation is fulfilled and the tax administrator shouldn't send a payment order to the taxpayer.

However, if the tax assessed by the tax administrator varies from the tax mentioned in the tax return (i.e. the taxpayer has calculated the real estate transfer tax incorrectly), the tax administrator has to notify the result to the taxpayer through an additional payment order if the tax mentioned in the tax return is lower than the assessment of tax. If the tax mentioned in the tax return is higher than the measured tax, there is a tax surplus and the tax administrator must return it to the taxpayer.¹¹

Conclusions

This paper was intended to serve as an overview of the rules of transfer taxes in the Czech Republic. It follows that transfer taxes are direct property taxes, which tax the transfer of property. Namely, the inheritance tax—the free transfer of property in connection with the death of the deceased, the gift tax—the free transfer of property between live persons, and the real estate transfer tax—the transfer of immovable property for consideration. These taxes have been a fixed part of the Czech tax system for more than 16 years.

In terms of European Union law, it is essential that the inheritance tax, the gift tax and the real estate transfer tax are covered only by national law. Thus, their legal provisions won't be subject to harmonization with the legislation of the European Union and it depends on the Member State just how the legal issues are adjusted.

¹¹ Skála, M.; Kobík, J. Prekluze u daně z převodu nemovitostí. *Daňový expert*. 2006, 3: 16–19.

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PAVELDĚJIMO, DOVANOJIMO BEI NEKILNOJAMOJO TURTO PERLEIDIMO MOKESČIAI ČEKIJOS RESPUBLIKOJE

Radim Boháč

Praha Charles universitetas, Čekija

Santrauka. Šio straipsnio tikslas – apžvelgti Čekijos Respublikoje galiojančias nuostatas dėl perleidimo mokesčių. Perleidimo mokesčiai yra tiesioginiai turto mokesčiai, kuriais apmokestinamas turto perleidimas: paveldėjimo mokesčiu – nuosavybės perleidimas mirties atveju, dovanojimo mokesčiu – gyvo asmens nuosavybės perleidimas kitam asmeniui, nekilnojamojo turto mokesčiu – nekilnojamojo turto perleidimas už atlygį. Šie mokesčiai jau daugiau nei šešiolika metų yra įtvirtinti Čekijos Respublikos mokesčių sistemoje.

Kalbant apie Europos Sąjungos teisę, svarbu paminėti, jog paveldėjimo, dovanojimo bei nekilnojamojo turto perleidimo mokesčių reglamentavimas priklauso nacionalinėms jurisdikcijoms, tad niekaip nepriklauso nuo Europos Sąjungos įstatymų ar valstybių narių įstatymų derinimo su jais.

Reikšminiai žodžiai: paveldėjimo mokestis, dovanojimo mokestis, nekilnojamojo turto perleidimo mokestis, nuosavybės perleidimas.

Radim Boháč, Praha Charles universiteto Teisės fakulteto Finansų teisės ir finansų mokslų katedros asistentas. Mokslinių tyrimų kryptys: finansų teisė, biudžeto teisė, mokesčių teisė, pajamų mokesčiai.

Radim Boháč, Charles University in Prague, Faculty of Law, Department of Financial Law and Financial Science, assistant professor. Research interests: financial law, budgetary law, tax law, income taxes.