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# **Tax policy and budged law in the conditions of municipalities in the Czech Republic**

The level of tax administration in the Czech Republic - the prescription, collection and enforcement of tax obligations - influences the amount of funds transferred to the municipal budget. Tax revenues are one of the revenues of the municipal budget, along with subsidies, local fees, rental income and other revenues from the municipality's own activities. The above mentioned taxes are the strongest income which can assist subsidies in certain times. Unlike the designated taxes subsidies are not under a legal entitlement. Municipalities can influence the proceeds of shared and assigned taxes only indirectly; the only source of revenues - that local authorities can affect within the framework of the statutory rules - is the proceeds of local taxes.