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# **Local taxes in the Czech Republic**

The main aim of the contribution is to assess the constitutional and legal backgrounds of the local taxes´ legal regulation, assessment, and collection in the Czech Republic. It is necessary to analyze the general constitutional regulation and principles of taxes sensu lato and critically describe local taxes regulation and application in the country. The speech compares the international aspects – the European Charter of Local Self-Government – with national law, continues with the constitutional issues, and finishes with the statutory regulation of local taxes (immovable property tax and local charges).