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| **„Směřujeme k výuce s využitím metody  CLIL na střední odborné škole“.**  **(2018-1-CZ01-KA101-047503)** |  |

**Integrace cizího jazyka do výuky přírodovědných a odborných předmětů CLIL**

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| --- | --- |
| **Vyučující:** | **Ing. Vajčnerová Renata** |
| **Aktivita č.** | **1** |
| **Předmět:** | **Finanční trh a daně** |
| **Téma:** | **Daňová soustava v České republice s využitím CLIL** |
| **Datum:** | **04. 03. 2019** |
| **Forma:** pracovní list | **Opakování k maturitní zkoušce s využitím cizího jazyka** |

**Daňová soustava ČR**

**Slovní zásoba na porozumění videa**

* **Vysvětlení daného jevu**
* **Délka trvání integrace cizího jazyka v hodině:20minut**
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## **Taxation system**

### **The current tax system in the Czech Republic was established in 1993. Taxes are divided into 3 basic groups - direct taxes, indirect taxes and other taxes. Since EU accession on 1 May 2004, the system has undergone a continuous process of harmonization with European legislation. The Czech Republic also has a broad network of double taxation treaties with both EU and non-EU countries. These double taxation treaties are based mainly on the OECD Model Tax Convention.**

#### Direct taxes consist of:

* Personal income and corporate income taxes governed by the Czech Income Taxes Act
* Property taxes governed by the Czech Real Estate Tax Act and Act on Road Tax
* Transfer taxes governed by the Czech Act on Real Estate Acquisition Tax.

#### Indirect taxes include:

* Value added tax governed by the Czech Act on VAT
* Excise tax governed by the Czech Act on Excise Taxes
* Customs duties governed by the Czech Customs Duty Act
* Ecological taxes, governed by a special Law on taxes from energy sources.

Other taxes consist of mandatory contributions into the Czech social security and public health insurance systems, governed by a variety of Czech Laws, and municipality fees, usually governed by local by-laws.  
Source: [Investor´s Guidebook, Association for Foreign Investment 2017](https://issuu.com/afi.cz/docs/guidebook_afi_2017)

#### **Taxpayers in the Czech Republic are subject to the following taxes in 2018:**

| Tax | Tax rate |
| --- | --- |
| Corporate Income Tax | As from 1 January 2010, the standard corporate tax rate is 19% A special tax rate of 5% is applied to certain collective investment funds, to pension funds C Withholding taxes on income of non-residents 35/15/0%, according the type. The withholding tax rates may be reduced by double tax treaties. |
| Personal Income Tax | Personal income is subject to a flat tax rate of 15%. The tax base for employees is calculated as the gross salary increased by the employer's health insurance and social security contributions. Employment and/or business income in excess of 48-times the average wage (annual income of CZK 1,296,288 in 2016) is subject to 7 percent solidarity tax |
| Value Added Tax (VAT) | Standard VAT rate 21 percent - most products and services Reduced VAT rate 15 percent - basic foodstuffs, certain pharmaceutical products, newspapers, certain medical equipment, heating, social housing Reduced VAT rate 10 percent - essential baby nutrition, certain pharmaceuticals, books, mill products and other products suitable for a gluten-free diet |
| Real Estate Tax | The tax on buildings is based on the area of land occupied. The rates range from CZK 2 to 10 for buildings. Increased rates apply in certain circumstances. Real estate tax on agricultural land is 0.75 percent of the deemed value. Special rates apply for forests, lakes and ponds. For other types of land, the tax is based on the area; the rate is CZK 2 per square metre for building land, CZK 5 per square metre for improved land surface used for business and CZK 0.20 per square metre in other cases. Real estate tax is deductible for corporate income tax purposes. |
| Tax on the Acquisition of Real Estate | This tax is payable by the seller of real estate unless the parties agree that it will be paid by the buyer. The rate of tax is 4 percent of the higher of the sale price and the reference value of the property |
| Energy Taxes | Energy taxes apply to natural gas and other gases, electricity and solid fuels. Only supplies of these products delivered within the Czech Republic are subject to energy taxes. There is a wide range of exemptions (e.g. for energy used in metallurgic or mineralogical processes). In order to claim an exemption, approval needs to be obtained from the customs authority |
| Consumption Tax | Excise tax is imposed on entities that produce or import certain goods, including hydrocarbon fuels and lubricants, alcohol and spirits, beer, wine and tobacco products. The tax is based on the quantity of goods expressed in specific units and tax may be levied only once on a particular goods. |
| Road Tax | Road tax is generally payable by the operator of a vehicle registered in the Czech Republic. The tax rate varies from CZK 1,200 to CZK 4,200 in the case of passenger vehicles and from CZK 1,800 to CZK 50,400 in the case of other vehicles |
| Inheritance and Gift Tax | There are no gift and inheritance taxes as of 1 January 2014. Gifts are subject to income tax except for those between close relatives. |

​Source: KPMG, 2017

**Social insurance**

* State social security system covers health care provisions, pensions, employment insurance and sickness pay as well as child-related benefits and other social services.
* Both employers and employees contribute to the social security system.
* Employers are obliged to pay salary to employees for the first 14 days of illness. Statutory sick pay is paid from the 15th day

| Type of insurance | Employer % | Employee % |
| --- | --- | --- |
| Health care insurance | 9.0 | 4.5 |
| Pension insurance fund | 21.5 | 6.5 | |
| Employment insurance fund | 1.2 | 0 |
| Sickness insurance fund | 2.3 | 0 |
| TOTAL | 34.0 | 11.0 |

**htttps://www.czechinvest.org/en/Doing-business-in-the-Czech-Republic/Taxation-system**