CONTENT

١.	Prefa	ce	4
2.	Intern	national Taxation	5
	2.1 Intern	national Double Taxation Elimination Treaties	
	2.1.1	Types of international double taxation elimination treaties	6
	2.1.2	OECD Model Treaty	7
	2.1.3	Structure of OECD model treaty	8
	2.1.4	UN Model Treaty	
	2.1.5	Structure of UN model treaty	
	2.2 Meth	ods of international double taxation elimination	15
	2.2.1	Credit System	
	2.2.2	Exemption methods.	17
	2.3 Conv	rention for double taxation elimination in EU	
		anent Establishment	
	2.4.1	The Taxation of the Permanent Establishment	21
	2.4.2	The permanent establishment, organizational component and the	-1
	2.1.2	establishment	23
	2.4.3	The permanent establishment and its definition in MT OECD.	
	2.4.4	Types of the permanent establishment	
	2.4.5	Building sites and building constructions projects – the most frequent	23
	2.4.5	permanent establishment	25
	2.5 Resid	dents and Taxation of their Incomes with Foreign Sources in the Czech	23
		blicblic	28
	2.5.1	Definition of resident – individual according to ITA	20
	2.5.2	Definition of resident – Individual according to ITA.	20
	2.5.3	Definition of resident – regar chitry according to 11 A	23
	2.5.5	double taxation elimination	20
	2.5.4	Definition of resident – legal entity according to the international treaties of	30
	2.5.4	double taxation elimination	
	2.5.5	Change of tax domicile of the taxpayer	
	2.5.6	Methods of foreign incomes taxation in the Czech Republic	
	2.5.7	International Double taxation Elimination Treaties concluded by the Czech	32
	2.3.7	Republic	20
	2.6 Non	residents and Taxation of their Incomes in the Czech Republic	39
	2.6 Non-	Persitteness and Taxation of their incomes in the Czech Republic	41
	2.6.1	Possible ways of tax collection in case of non-residents	
	2.6.3	Withholding Tax Tax Securing	
,		Tax Securing	
٠.			
		ect Tax Harmonization	
	3.1.1	Legislation in the field of value added tax rate harmonization	
		Legislation in the field of Excise duties Harmonization	
		Energy Products and Electric Energy	59
	3.1.4	Alcohol and Alcoholic beverages	
	3.1.5	Tobacco and Tobacco products	
		et Tax Harmonization	62
	3.2.1	Legislation in the field of the direct taxes	
	3.2.2	The Tax Package	
	3.2.3	The Models of Corporate Tax Harmonization in the EU	
	3.2.4	Direct Tax Harmonization in relation to the principles of competition	
1.	OEC	D Model Tax Convention on Income and Capital	72