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IMPACTS OF CHANGE IN SHARED TAXES ON THE ECONOMY OF SMALL COMMUNITIES

Abstract:

Amendment to Act no. 234/2000 Coll., on the budgetary allocation of taxes came into force 2013. The amendment significantly changes the model of shared taxes, which are determined territorial self-governing units and selected state funds in the Czech Republic. The article deals with the impacts of this change on the economy of small communities. The extent to which the municipalities counted with the changes in the budget process for 2013. How change has affected the amount of tax revenue the municipality planning for 2014. This article aims to investigate whether a small village with a population of 1000, due to the possibilities of staffing at the municipal office themselves capable to determine the new amount of allocated tax revenues

Keywords:

shared taxes, municipal economy, budget