

Abstract

In my thesis I first explain taxes as a general institute, including their history. For better understanding of the following text I point out the progressive development of the berthing system. State apparatus with a growing social system comes with constantly higher and especially more detailed tax collection system. Countries, due to the need of implementing their budgets, must punish tax evasion and fight dishonesty in business to enable more capable and more honest entrepreneurs to compete with each other and therefore not to support incompetent, dishonest, and increasingly "cheekier" subjects who periodically do not pay their taxes in full.

In my thesis, I also assess the complexity of the added value tax system in my country and the different rates that give room for dishonesty and new and frequent amendments to the Added Value Tax Act. I consider the control reports as a necessary and much needed institute. However, although the very first possible rating results of the Ministry of Finance data do seem to be positive, they also, in my opinion, underestimate the yields. I've come to the conclusion that the institute of the control reports from the point of view of constitutionality is not unlawful, and so I differ with the opinions of the deputies and the senators that this is a similar case to the deposit of fuel case, which the Constitutional Court annulled. In the audit report, I find great injustice in the legal relationship on the part of the payer, which has the call periods much more stringent than the state administration, and the payer does not have a feedback response for control. I would lower its limit from \$ 10,000 to \$ 5,000. As with electronic revenue records, where the state transmits more burdens to entrepreneurs and thus obtains data free of charge in electronic form, thereby making it easier for the government to work, it should pay compensation to taxpayers by reducing the tax. I disagree with the fact that the tax authorities acquire sensitive data in violation of the Charter of Fundamental Rights and Freedoms, but I call for a thorough control of who has access to them. I suggest that the tax payer receives feedback from the tax administrator, even if everything is okay to check that the two parties observe the legal relationship and that the tax payer does not produce reports that no one is processing.

I interpret the purpose of speeches in the Chamber of Deputies differently from opposition MPs, and while it is legislatively stated that their right of expression must not be denied, we must read the law in its purpose and therefore agree with this right. I come to the conclusion that the system of delegated tax jurisdiction is a system nowadays absolutely necessary. The current dominant system, based on payments and deductions, is considered

obsolete and susceptible to fraud, where frauds are committed by legal persons, which is something the legislation theoretically achieves, but virtually none of them is convicted, and no one knows who was behind it. The gradual expansion of goods and services under the regime of transferred tax jurisdiction by the government decree comes to me quite unfortunate, where the ordinary payer does not have a chance to follow everything properly, everything is still silently changing. Underlying codes are very difficult to understand, poorly understandable and normal tax payer cannot stay well oriented, and he cannot help himself but at a price of CZK 10,000, as he recognizes that it is not a simple matter. The state should go through a comprehensive adjustment, introducing a flat-rate tax burden on all types of goods and services invoiced between taxpayers, which the Ministry of Finance wants to achieve, but this is subordinate to the European Union. I also agree with the introduction of the pilot project for the Czech Republic.