

Abstract

This thesis deals with the legal aspects of the fight against tax evasion with a particular focus on current legal instruments within the Czech legal order. The thesis is divided into five parts. The first part of the thesis defines the concept of tax evasion, compares the concepts of tax avoidance and tax evasion in the foreign literature. The term tax evasion does not have a legal definition in the Czech legal order and different views of the meaning of this term can be found. This thesis works with tax evasion as an illegal arrangement aiming at minimizing one's tax liability, as well as acting towards circumventing tax legislation. The second part also summarizes the knowledge about BEPS and its influence on the state budget, competition and society. The third part is devoted to selected specific legal instruments in the fight against BEPS, namely the institute of abuse of law, transfer pricing rules, low capitalization, international cooperation and double tax treaties. These tools are described in detail and their current form is analyzed. The work also expresses the author's personal opinion on these tools, which he considers to be very conservative. Similarly, the instruments introduced into the Czech legal system with the implementation of the ATAD Directive are analyzed. The last part of the thesis deals with some recommended measures that should be adopted in the future, such as making the CbCR data available to the public. There has been a clear distortion of trust between civil society and multinationals, which do not fulfill their fair share of tax liability. I believe that this distorted trust can be restored only through complete transparency, and one of the first steps toward this goal is to publish CbCR data. The thesis also expresses the view that the European Union should continue in its efforts to harmonize tax systems within the Member States.