

Abstract

The main goal of the thesis is to identify and explore the possibilities of using corporate tax structures in detail. And, moreover, how it influences corporate income tax and personal income tax with a focus on the partners of these corporate entities.

The first part of the thesis represents the theoretical framework, especially the explanation of the basic concepts related to tax corporate structures and the most important limits in their compilation. This section also includes recommendations primarily made by the OECD to remove parts of the legislation that allows the transfer of profits between entities or to fill gaps in this legislation that allows the use of tax relief in unjustified cases. The thesis also contains the current legislation of the European Union and the Czech Republic regarding tax policy. The first part of the thesis in the above context is processed in chapters 1 to 5. In the second part, starting from chapter 6, I analyse the adjustment of the corporate structure of the Amazon group and I make suggestions for possible methods of establishing transfer prices for transactions carried out within this group in the Czech Republic. In this section of the thesis I also compare the possible effects on the tax burden in the case of a differently set corporate structure of the Amazon Group.

The conclusions of this thesis can serve as an inspiration in the compilation of other corporate structures. In particular, the thesis may also serve as a guideline when setting up corporate structures in terms of taxes and how to reduce the probability of tax assessment by the tax administrator.

The goal of this thesis is to confirm the hypothesis that the current tax legislation not only in the Czech Republic, but internationally, does not eliminate all the unacceptable possibilities of setting up a corporate structure, which aims to reduce tax expenditures.

Keywords

corporate structures, tax optimization, usage limits of corporate structures, OECD, BEPS