

Abstract and keywords

New methods of combating VAT evasion

The topic of this work is the rating of the current situation regarding value added tax evasions, which rates the situation de lege lata, identifies its shortcomings and proposes de lege ferenda solutions that could prevent or at least reduce such evasions. The theses also shows practical examples and tries to present situations that can actually occur in the environment of taxes.

The first chapter is focused at general description and introduction to the topic of value added tax, while it is very briefly explaining its basic design elements. It also outlines the nature of tax evasion.

The second chapter focuses on the limits of financial administration, which lie mainly in its limited staffing capabilities. The chapter emphasizes the need for automation and explains its practical benefits, outlining the basic framework of most tools to fight against tax evasion.

The third chapter describes specifically the issue of the so-called control report, points out its predominant strengths and presents it as one of the successful tools in the fight against tax evasion. At the same time, however, the shortcomings of the current legislation are rated and de lege ferenda solutions are proposed.

The fourth is focused at the issue of the so-called electronic records of sales, describes its technical aspects and focuses on the possibilities by which tax subjects can commit circumvention. In addition, it proposes solutions to prevent circumvention and seeks to emphasize the criminal law element.

The fifth chapter is devoted to the topic of the so-called reverse charge, while emphasizing its specific nature in relation to the topics mentioned in the third and fourth chapters. It also emphasizes the very problematic aspect of the so-called tax liability, which is also confronted with the topic of the reverse charge.

Keywords: value added tax, tax evasion, tax administrator