

Title of the thesis:**The relation of money laundering and tax evasion in theory and legislation***Abstract*

The thesis deals with the relation of money laundering and tax evasion, predominantly in the international context, because both of these activities are very often organized intentionally in several countries. This makes it difficult to detect and punish them and requires close cooperation between states, both in setting the rules and in enforcing them. It is the international soft-law and hard-law rules that significantly affect national regulation. Therefore, the thesis focuses on those and also on regional instruments within the EU. After describing the development of the two areas' regulation and its gradual intertwining, the thesis discusses the similarities and differences that feature the two areas and identifies the problems and challenges the international community is facing when tackling the two problems – reactive regulation lagging behind, slow implementation and complicated international cooperation, difficulty in measuring the problems (and the associated potential inefficiency in spending resources to fight them) as well as the challenges posed by the flourishing information technology. Possible solutions are proposed in the form of adjusting some aspects of soft law as well as negotiating a new international convention, which would define uniform rules for cooperation in investigating and prosecuting financial crime and clarify areas which are currently often dealt with ad-hoc or only bilaterally, necessarily resulting in many specifics. The thesis also explores which changes to national law make sense, even if they are not coordinated across countries. It identifies functional approaches to money laundering and tax evasion which can serve as a mutual inspiration in both areas. The last part deals with the intersections of both activities in terms of tools used by their perpetrators and identifies two areas which are dealt with in more detail, as their regulation responds to both problems - the area of beneficial ownership information and the collection and sharing of information to fight both activities.

Key words: tax evasion, money laundering, international cooperation