

Tax Crimes

Abstract

The diploma thesis deals with tax crimes. The aim is to create a systematic overview and evaluation of the current criminal law of tax crimes in the legal order of the Czech Republic. The initial chapter focuses on the general definition of terms, including developmental stages of tax crimes, which mentions the reintroduction of criminality in the preparation of tax evasion, charge and similar mandatory payments in the Criminal Code in specific cases. The next chapter is devoted to a historical evolution into the development of tax crime legislation.

The third chapter analyzes the legislative framework of the criminal law regulation of tax crimes in the Czech legal system. As part of the analysis of the crime tax fraud is explained how carousel fraud abusing the tax system within the EU works, as it is one of the most exploited tax evasions in the field of value added tax. This chapter also pays attention to the principle of *nemo tenetur ipsum accusare* in connection with taxation of income that originated from criminal activities. The next chapter deals with the prevention of tax evasion, with an emphasis on reverse-charge, which is based on the principle that the obligation to declare value added tax is transferred from the provider to its recipient. I follow up with the criminal sanction of tax crimes, where attention is paid to the principle of *ne bis in idem* in the context of imposing a penalty under the Tax Code and Engel's criteria. Last but not least, the work deals with the role of a forensic expert in proving in criminal proceedings. The last chapter focuses on the comparison of Czech legislation with the Kingdom of Spain. At the end of the work, in addition to the evaluation of the current legislation, there will be a reflection on the proposals *de lege ferenda*.