

International cooperation in tax administration

Abstract

This diploma thesis is about international cooperation in tax administration. Due to the globalization process which makes it possible for taxpayers to run economic activities from around the world became the topic of international cooperation in tax administration a very topical issue. Although we can date the beginning of this cooperation to middle ages, the biggest steps forward were made in the last decades. Main players on the field of administrative cooperation regarding taxes are besides individual states international, intergovernmental institutions such as OECD, UN and naturally European Union. All of these players release legal texts which regulate international cooperation in tax administration. Most relevant legal regulations on the international level are bilateral Double Tax Treaties which set the foundation of international cooperation in between states. Another important document is multilateral Convention on Mutual Administrative Assistance in Tax Matters with 146 participating jurisdictions. Last documents that are impossible to omit are the OECDs and UNs Model Double Taxation Conventions which are well used by states when negotiating the contents of already mentioned Double Tax Treaties.

The main European Union's legal regulation concerning this topic is the Directive 2011/16/EU on administrative cooperation in the field of taxation (DAC). This directive and another ones that amended the original directive regulate the course of international cooperation in tax administration and set not only the ground rules and forms of cooperation but also the sanctions that are imposed for not complying with the rules. Due to the topicality of the last directive that amends the DAC directive is part of this thesis dedicated to this particular directive and its impact on the Airbnb company which is directly influenced by this directive.

Last part of this thesis deals with the legal order of Czech Republic and foremost with the Czech international cooperation in tax administration statute, that set the base of administrative cooperation in the field of taxation in Czech Republic and its newest amended version that is set to step in force on January 1st 2023.

The goal of this diploma thesis is to offer an overview about the base rules and forms of international cooperation in tax administration and introduce its main legal sources.