

Tax crimes

Abstract

The thesis examines tax crimes, focusing initially on the tax system and tax structure of the Czech Republic. It provides an overview of the tax administration authorities operating within the Czech Republic and outlines mandatory payments, including taxes, fees, public insurance contributions, and customs duties. These payments are explicitly referenced in the statutory definitions of specific tax offenses.

Furthermore, the thesis examines the development of tax crimes, particularly since the establishment of Czechoslovakia. This section is structured based on the legal provisions that were gradually adopted. It provides an insight into the evolution of certain statutory definitions of tax crimes, as well as the addition of new tax crimes in Czech legal regulation.

The core of the thesis lies in the section analyzing the statutory definitions of six tax crimes, particularly the crimes of tax evasion, fee evasion, and similar obligatory payments, along with the failure to remit taxes, social security contributions, and contributions to the state employment policy. The differences between these individual crimes are highlighted.

The thesis also addresses the issue of the termination of criminal liability, with a specific focus on the statute of limitations and, in particular, the concept of effective remorse. The author highlights the evolution of case law, including a notable decision by the Constitutional Court and the approach subsequently adopted by the Supreme Court in response to this ruling in the following years.

Last but not least, the thesis examines the principles of *ne bis in idem* and *nemo tenetur se ipsum accusare*, which are highly relevant to tax crimes. Regarding the principle of *ne bis in idem*, the analysis focuses on the case law of the European Court of Human Rights and, in particular, the jurisprudence of the Court of Justice of the European Union. Drawing from this case law, the thesis also addresses relevant rulings of Czech courts, which are further explored in relation to the principle of *nemo tenetur se ipsum accusare*. Given the interpretation of this principle within the legal system of the Czech Republic, the author presents a proposal for a legislative amendment, aiming to rectify the systemic deficiency.

Key words: tax crimes, principle ne bis in idem, principle nemo tentur se ipsum accusare