

Abstract

The purpose of my thesis is to characterize and analyze the doctrine of abuse of rights in relation to the tax law. The second objective of this thesis is to make a conclusion if the current legal regulation of this doctrine is sufficient in the Czech legal system.

The thesis is divided into six chapters in accordance with the topics. The first chapter proposes notions of „tax“ and „tax law“ and then describes interpretation of tax law. The second chapter deals with issue, what kind of right is abused. Following chapter is important because it differentiates among the notions of real content of legal acts, circumvention of the law, and tax optimization in relation to abuse of law. The crucial part of this thesis is chapter four called „Abuse of Law“ which concerns the detailed introduction to the abuse of law doctrine. This chapter contains five subchapters, when the second one deals with the general principle of prohibition of abuse of rights of European law and following subchapters compare Czech and French legal regulation of the abuse of tax law. The last subchapter describes procedure of Czech tax administrator to combat abuses of tax law. The fifth chapter contains deeper analysis of cases of abuse of tax law. There are analysed two cases of the European Court of Justice and some cases of the Supreme Administrative Court. The content of the last chapter this thesis is designated to two cases, which have not been solved by the court yet. The main issue is if the application of the abuse of tax law in these cases would adjudge by the court.

Keywords: abuse of law, principle of prohibition of abuse of law, tax law,

Název práce v anglickém jazyce: Abuse of law in the tax law