

Resume in English

Name of the thesis:

Fight against tax evasion in indirect taxation

Abstract:

The aim of the author is to analyze possibilities of fight against tax evasion, especially in the field of indirect taxation. The author proceeded from the presumption that the maximum of tax evasions happens in the field of Value Added Tax. This presumption was confirmed by the achieved results of author's research.

The thesis is divided into two parts. The first part contains basic terms, taxes including its division into direct and indirect taxation and clarifies the term tax evasion. The clarification of tax evasion includes more detailed explanation of tax evasion in a strict sense and in a broader sense of the word. Tax evasion in a strict sense contains illegal tax evasions only; tax evasion in a broader sense of word contains illegal tax evasions as well as tax avoidance, which is completely in conformity with the law. The subsection, which follows the introductory part of the thesis, contains some of the gravest types of tax evasions in Value Added Tax (VAT), such as "Carousel frauds".

The second part of the thesis deals with instruments, which are used in fight against tax evasion. For the purpose of clarity the author divided the instruments into subsection on the basis of the scope of their usage on the tax evasions, for example some might be used for fight against tax evasion at all, some of them just for specific type of taxation (such as VAT). The author dedicated himself to the instruments used for the fight against the tax evasion in the field of VAT, because in this area is the degree of the tax evasion in the Czech republic estimated to be 20 billion Czech crowns per year, only by means of "Carousel frauds". Provided that these estimations are correct, this degree of tax evasion come into existence despite a great the deal of instruments against tax evasion, which exists nowadays, then doubts are surely in order. For that reason the author pays his heightened interest to the instruments which will be placed or already are by the current government.

Deputy finance minister of the Czech Republic expressed her opinion that refusal to pay taxes becomes naturally a Czech standard. For this purpose are settled two teams of experts from

the Finance Ministry and the Ministry of the Interior of the Czech Republic, to gain experience abroad. They were sent to Croatia and Hungary; there they examined the function of “electronic record of receipt”. Further they were sent to Slovakia; there the team was introduced to the function of “receipt lottery” and the function of “tax cobra”, which is the team divided into several sections, which deals with the most extensive tax evasions. Appraisal of these and many other instruments are summarized in the conclusion of the thesis.

It is necessary to make legislative changes for a proper adoption, function and revision of the present instruments against tax evasion. The legislative process takes at least one year, including the preparations and enactment of a law. On the basis of current knowledge, hypothesis and proved finding the author is convicted that the fight against tax evasion could be very complicated and long lasting process toward the future, but even under the present conditions we might succeed, while using the proper instruments. It is not possible to completely secure the present system against tax evasion, even through the implementation of proper legislation and consisted suppression. The only solution is to transform the social atmosphere, which would include conscious approach towards tax issue from the tax subjects.

Key words:

Tax evasions, Value Added Tax (VAT)