Abstract

Issues of international tax relations are a very important matter in the domain of international business. Double taxation of income and capital, administrative demands of crossborder tax relations, and from the point of view of tax authorities also fight against tax evasion, these all are problems that must be considered rigorously in a world economically based on international exchange of goods and services. What's more, these issues are dealt with on mutually distinct legal legal levels of domestic, European and international law, and only with deep analysis of all three systems in context of each other can be identified what rules govern specific issues of international tax relations.

Although some areas, especially avoiding international double taxation, are nowadays resolved in a satisfactory way, other issues, e.g. crossborder assistance in collection of taxes, are yet to be settled complacently. This thesis is aimed at exploring international tax relations and legal rules, that govern these relations. Where possible, author takes broader look at issues at hand; where finding relevant resources is too challenging, it takes a point of view from perspective of czech legal system including valid international agreements.

Main part of this text deals with issues related to prevention of international double taxation in fields of taxes on income and on capital. The reason for this is the fact that it is this area of international tax relations that is dealt with most comprehensively on international level. Network of mostly bilateral treaties between states, based on model provisions developed since 1920s by League of Nations and later by OECD, has its own practical implications, which are dealt with extensively within this thesis because of importance of income taxes for income side of budgets of most countries and also because of their key role on cross-border economic activity.

Complementary to this, the text also looks at European legislation concerning international tax relations. European Law is examined in field of indirect taxes, where European Communities and now European Union achieved close harmonisation, but also in field of taxes on income, where harmonisation was carried out only in particular issues and only to the extent required to comply with principles of free movement of persons and capital and non-discrimination of citizens of member states as laid down in foundation treaties.

Last but not least, some issues of domestic regulation of international tax relations are discussed, mainly because they are of importance both in the application and interpretation of international treaties and also in situations where there is no applicable international treaty.

Keywords: international tax relations, taxes, international law, european law, international treaties