

ABSTRACT

The theme of this work is VAT deduction. This is a current topic related to the amendment of the VAT Act which occurred in 2013.

Aim of the thesis is deeper description and analysis of the issue of VAT deduction. Another aim is the application of these issues with examples from judicature of European Union and the Czech Republic.

In the thesis the author writes about the value added tax, the VAT deduction, about the right for deduction, correction and adjustment of VAT deduction, changes in VAT deduction related to the amended act, VAT deduction in group and in association. Also the judicature of European Court of Justice related to issues of VAT deduction is analysed.

The work provides orientation in VAT deduction issues and also in solutions of practical problems related to this theme. The thesis could be beneficial for both entrepreneurs and specialists in the field of taxation.