

Resume in English

Name of the thesis:

New administrative duties of taxpayers in the area of value added tax

Abstract:

The thesis describes and analyses the new administrative duties of taxpayers in the area of value added tax. Currently exists a whole range of administrative duties in the area of value added tax. It has been written a lot about these current administrative duties in the past. Therefore, I have decided to focus on two completely new measures, which have become media phenomenon in last months, These measures are VAT control statement and electronic records of sales. However neither of these measures can be described as a Czech invention, we might find them in foreign legal regulations. Considering this fact, I could have dedicated my focus on legal regulations, which had served as s inspiration for Czech legislators and compare the model regulations from abroad with the Czech version and find potential differences.

In the first and general part of the thesis, can be found answers to the questions:

“What is the value added tax?”, “Who are the taxable persons?” and “What are their current administrative duties in the area of the value added tax?”

In the second part I have dealt with an institute of the VAT control statement. In addition to the particular provisions of the legal regulation, I have also decided to occupy myself with the frauds against which the administrative duty of submitting the VAT control statement is aimed to. I have done this in order to move closer to finding the answer to a question “Is this efficient means of detection of tax evasions and tax frauds?” With regard to results in Slovakia, where they basically have the same legal regulation of an automatic matching of information, contained in the VAT control statement of suppliers and buyers of goods and services, I have come to a conclusion that the VAT control statement has got a potential to detect suspicious transaction in the amount of several billions of Czech crowns a year.

In the third part I have dealt with the institute of the electronic records of sales. This system eliminates a delay between recording of the sale by a taxable person and presenting of the sale to the tax administration. A role of this system is both, to improve a collection of taxes and to

correct a market environment. The nature of the system is based on two duties. The first duty is to send a data about the recorded sale in the real time via data message to the tax administration. The second duty is to issue a receipt containing a unique fiscal identification number to a customer. At the end of the third chapter I have followed up with an institute of an invoice lottery. A task of this institute is to positively motivate the customer to demand an issuance of an invoice during the purchasing.

Key words:

VAT control statement, electronic records of sales