

Abstract

Name of the thesis: Fight against tax evasion

Fight against tax evasion has become an all-society and mainly international problem. The task of this thesis is to approach the issue of tax evasion and give analysis of current legislation and measures combating the perpetration of tax evasion in the Czech Republic and abroad.

This thesis seeks, *inter alia*, to describe how the international community, including the Czech Republic, handles with increasingly complex issue of tax evasion and to evaluate effective but also intended measures and their actual importance in connection with fight against tax evasion. The thesis is in addition to introduction and conclusion divided into four chapters.

The first chapter of the thesis describes the basic definitions related to taxes and tax system in general. The second chapter deals with the term tax evasion, the causes of its occurrence and its consequences. This chapter also defines the terms closely related to tax evasion, i.e. tax havens and grey economy. The third chapter presents different types of tax evasion in the Czech Republic, with a deeper analysis of value added tax, consumption tax and income tax. The fourth chapter is the most important part of the thesis. It deals with measures taken in order to combat tax evasion in the USA, Organization for Economic Cooperation and Development, European Union and the Czech Republic. It approximates their interdependence and summarizes their possible (dis)advantages.

Key words:

Tax, tax avoidance, fight against tax evasion