

Abstract

This thesis deals with an issue of indirect taxes evasion and analyzes how to fight them. The aim of this piece of work is to provide basic insight into the issue of indirect tax evasion and also to describe and evaluate some of the latest tools used in the fight against them. I have no intention to analyze the topic in detail as the possibility to do so is limited by the extent of the diploma thesis.

The thesis itself is divided into three parts. In the introductory part, a term tax is defined and a system of indirect taxes is briefly described. Moreover, specific indirect taxes in the Czech Republic are defined with the respect to their legal construction and regulation. To demonstrate the importance of indirect taxes, the first chapter of the thesis covers also information about the revenue of each indirect tax for the state budget.

The second chapter deals with theoretical background of the taxes evasion issue and ways of their realisation. Firstly, the term tax evasion is defined as a technical term and then it is compared to tax optimisation as described. To make the theoretical picture complete, psychological and economical aspects of the issue are mentioned as models describing factors influencing origin of tax evasions. Another part of the thesis is focused on ways of realisation of tax evasions. To make it clear, tax evasions are divided according to a tax type that is evaded. The most discussed part will be the missing trader fraud, because of it's economical significance on the state budget and specific ways of its realisation, which are the most important compared to the others.

The final part of the thesis is focused on ways how to fight against tax evasions and is divided into two main subparts. The first one deals with instruments of the fight against tax evasion prepared in Tax Code, with an emphasis on tax control and procedure to remove any doubts. To analyze these two institutes, decisions of the Czech Supreme Administrative Court of the Czech Republic were used. The second subpart of the final part of the thesis deals with specific instrument of the fight against the tax evasions regulated by different laws except Tax Code, so called Tax Cobra, surety for distributors of fuel, VAT control statement and electronic records of sales. The reason for choosing these instruments is their innovative approach.

The conclusion of the thesis summarizes the topic. In the summary, I positively evaluate inspection reports and electronic records of sales due to their potential to reduce the volume of shadow economy and improve the business environment. These goals can only be achieved through effective financial management work. On the contrary, the introduction of a deposit for fuel distributors demonstrates that not every measure is as effective as it seemed to be at the beginning.