

Receipt lottery

Abstrakt

The thesis deals with the receipt lottery, which the Ministry of Finance has introduced as a tool to make customers more motivated to accept receipts, thereby making tax collection more efficient. Even though the receipt lottery has been in place for only half a year to the date of writing this thesis, the thesis analyses and evaluates the above ideas of the Ministry of Finance. The diploma thesis examines the hypothesis whether the receipt lottery leads to better and more efficient tax collection.

The thesis is divided into three parts. The first part deals with the Constitutional Court judgment related to the electronic records of sales. It focuses mainly on the reasoning of the judgment in the parts which influence the receipt lottery.

The second part of the thesis is the most analytical. First, it examines whether the receipt lottery is a gambling game and on what principle it works. Next chapters in this part of the thesis describe a condition for participation in the receipt lottery. This part does not only compare the cost of the receipt lottery and the state's contribution, but it also compares the customers' participation in the receipt lottery itself and the benefits from participating. In order to determine the popularity of the receipt lottery, a survey is used, the results of which are presented at the end of the second part of the thesis. The survey can be found in the appendix of the thesis.

The third part of the thesis is a specific comparative analysis of the functioning of the receipt lottery abroad, especially in Slovakia.

The end of the thesis concludes that the hypothesis is not true. It is not true that the receipt lottery itself contributes to better tax collection. The legislator has implemented especially the electronic records of sales and control report as measures against tax cuts. In contrast with the receipt lottery, which does not introduce new obligations, previous measures have positive influence on better tax collection.

This thesis may be the basis for the Ministry of Finance's consideration of whether the receipt lottery is sufficiently motivating for the customers or if it would be preferable to cancel the receipt lottery due to the low interest and non-fulfilment of the assumption of the better tax collection.

Key words: Účtenkovka, receipt, electronic records of sales