

Abstract (v anglickém jazyce)

The Master's Thesis „*Proving the title to value added tax deduction*” is focused on the explanation of rules and characteristics of a specific area of proving in the administration of taxes, which is undoubtedly represented by proving the title to value added tax (VAT) deduction, this Thesis is also focused on identification and solution of disputed issues related to this area. First of all, VAT and its deductions are dealt with in general, namely in the scope necessary for the issues under analysis. The Thesis then analyzes in detail the conditions necessary to the title to VAT deduction as adherence to these conditions is mainly being ascertained within the process of proving. Having the necessary starting points been thus defined, the title to deduction is comprehensively and critically analyzed wherein the biggest attention in this regard is paid to the distribution of the burden of proof between the taxable entity and the tax administrator as well as to the content and scope of this burden of proof. In this context, many problems are also pointed out which are faced by the decision-making practice, including their possible methods of solution. One of them is related to proving the supplier of the taxable supply and a fully independent part is focused on this issue as the related questions are the subject-matter of extensive discussions and disputes due to their significance at present, mainly as regards the consistency of case law conclusions ruled by domestic courts with the requirements of the European Union (EU) law and the Court of Justice of the EU.

The legal regulation and case law of the European Union are considerably emphasized in this Thesis besides the domestic ones. The reason consists in the fact that the VAT is subject to extensive harmonization within the EU due to its effect on the EU's internal market and its application in practice is, therefore, monitored and regulated by the Court of Justice of the EU. The deduction does come under scrutiny of the Court of Justice because the Court, after all, constantly rules that the title to deduction is an inseparable part of the VAT mechanism and represents the fundamental principle which governs the joint VAT system implemented within the EU.

Key words: VAT, title to VAT deduction, proving