

Analysis of Supreme administrative court decision making concerning value added tax

Resumé:

Aim of this graduation thesis is to analyze the verdict of the Supreme administrative court concerning value added tax with focus on deduction of tax from brokerage contracts. Brokerage contracts can be used as fictive claims for tax deduction. Therefore these contracts undergo a close examination by tax administrators. It is then upon the tax subject to prove whether these contracts were fulfilled. Proving this is however not easy, because these contracts unlike others don't have any tangible outputs.

Graduation thesis is separated into 3 sections. First section is a breakdown of legal regulations concerning this theme. First sub-section consists of deeper look at value added tax, second sub-section talks about brokerage contracts and third about administrative justice and the status of Supreme administrative court. Last sub-section informs about proofs in tax procedure.

Second section analysis different verdicts of the Supreme administrative court. Seven most important verdicts are analyzed in big detail, the other ten verdicts in less detail. By each verdict there is a description of facts, used evidence, objections and reasoned decision.

Third section analysis different problems, that occurred in verdicts. Such problems are for example, who has responsibility to prove fulfillment of brokerage contract, who has got burden of proof, what evidence needs to be used as a proof of factual fulfilling the brokerage contracts. This section also talks about the most common complainant's objections and how the court dealt with them.

All problems concerning brokerage contracts are summarized in the last section of the thesis. Following are recommendations how should a tax subject act, if he signs a brokerage contract and plans to use it for value added tax deduction.