

Abstract / Résumé

The subject of this rigorous thesis is an overview and an analysis of the current securing institutes in the field of taxation in the Czech legal order. The rigorous thesis is in detail devoted to the institute of the unreliable payer of the value added tax. This paper is divided into two basic parts, which are further divided into chapters and sub-chapters. After a brief introduction, the thesis is opened with an issue of collection and payment of taxes within which the author approaches the tax system in the Czech Republic with emphasis to the interpretation of the value added tax. The next chapter 4 deals with the basic tax securing institutes. The author introduces the ensuring of payment for immature and yet undetermined tax, the lien and the tax advances. In detail, the author presents the institute of liability for unpaid tax, primarily liability of the subscriber for the value added tax. The following chapter 5 briefly introduces the basics of the tax execution. The second part of this thesis deals with an analysis of the institute of the unreliable payer. First of all, it describes the process of introducing this concept into the Czech legal system and its intended goals. Furthermore, the basic characters of the institute are analysed in detail. At the same time, the process of obtaining the status of the unreliable payer is introduced with particular emphasis on the interpretation of the General Financial Directorate. Following part is trying to bring the analysis of potential impacts of both the unreliable payers and their business partners. The paper also includes a chapter on the possible violation of European law and the analysis of the complaint submitted to the European Commission for possible breaches of the EU law by the institute of the unreliable payer and the institute of liability of the subscriber for unpaid VAT. Following chapter deals with a possible responsibility for damage caused by the incorrect designation of a tax entity as an unreliable payer and the question of possible compensation. The second part is closed with current submitted amendment which would bring into the Czech law the new institute of an unreliable person. At the very end of the thesis, there is a brief conclusion in which the author summarizes his attitude towards the discussed topic.