

## Abstract

This rigorosum thesis deals with issues of VAT (value added tax) in construction industry with emphasis on tax obligation transfer to VAT. In the first part of the thesis the author generally devotes to the term VAT, to the historical and current legal adjustments of this tax within European Union and the Czech republic, then to the principles of VAT according to the Czech legal code. The second part of the thesis deals with construction industry and its legal adjustment in the Czech republic. The main part of the thesis is devoted to the application of VAT in construction industry; the author deals in this part with basic questions about current legal code in force and states important judicature of national courts and also judicature of European court of justice. Last but not least the author analyses minutely tax obligation transfer to VAT in field of construction industry. Author deals with the most important changes that come into force after the 1 January 2014 and are related to application of VAT in construction industry, too. The last chapter is then the practical example - demonstration of VAT application in construction industry.