

## **Abstract**

The purpose of my thesis is to analyze and characterize circumvention of the law, real content of legal acts and abuse of law in relation to tax planning. To combat tax abuse tax administrator has these three instruments available which in turn set limits of tax planning.

The thesis is composed of four chapters. Chapter One differentiates between tax planning, tax abuse and tax evasion as different methods of lowering tax liability. Chapter Two consists of four subchapters, first three containing analysis and characteristic of circumvention of the law, real contents of legal acts and abuse of law. Each of these subchapters builds upon general definition which is then refined by case law of the Supreme Administrative Court and concludes with typical cases. The fourth subchapter deals with “tax evasion by other means” which some authors consider a similar instrument. The third chapter summarizes the current legislative state of these instruments and offers some thoughts *de lege ferenda*. The fourth chapter contains deeper analysis of the most important case law relating to individual instruments. Chapter Four should serve the reader as a reference while reading Chapter Two.

Thesis illustrates the most typical cases of each individual instrument and concludes that the abuse of law doctrine is the most important one as the other two instruments is severely limited in scope. Although the Czech legal system does not explicitly mention the prohibition of abuse of law, there is no doubt that tax administrator backed by administrative courts will use this new and powerful instrument. We will have to wait for new case law to see the exact scope of this instrument.

**Keywords:** real content, circumvention of law, abuse of law, tax abuse, tax planning