

Summary

This dissertation titled *Value added tax evasion through chain and carousel frauds and their reflection in judicial decisions* pursues a very actual topic. The main part of this dissertation depicts the tax evasions, primarily a description and explanation of structures of carousel and chain groups, which are participating in the tax evasions in the sphere of the value added tax most frequently. This dissertation submits also some schemes serving for better understanding operating and organization of these business structures, which are taking part in these illegal activities.

The next chapter focuses on the judicial decisions, mainly those of the Supreme Administrative Court of the Czech Republic and the Court of Justice of the European Union. The role of a judicial authority is inalienable in this sphere, because it helps to form a legislation, and a mandatory interpretation of an unclear or ambiguous terms, which are very often is very important too. Mainly, the work of the Court of Justice of the European Union is a key for the interpretation of terms of the EU law. Regarding national differences it is necessary to unify the interpretation of the EU law so much, that the functioning of the inner market of the European Union will not be endangered.

In the last chapter the dissertation specialises in an overview of instruments providing an option to fight against this illegal action and there is also a mention of the institutes of an international and interinstitutional cooperation. Especially, it focuses on three most actual, and in the opinion of the author, also the most effective instruments of the Czech law. It is an institute of liability for tax, a reverse charge, in which there is a willingness of the Czech Minister of Finance to spread it all over the European Union and on all dealt commodities. Last but not least, there is a new institute of the VAT Control Statement, where the best hope of the Czech government for the greatest income is. This institute should be most profitable and it should also prevent from continuing in this illegal action committed by subjects in the sphere of the tax evasions.

The main benefit of this dissertation should be the comprehensive overview of the problem of carousel and chain frauds in the sphere of VAT, and also the collection of judicial decisions and their clear explanation.

Key words: value added tax, tax evasion, carousel fraud, chain fraud, jurisprudence, legislative solutions.