

Summary

Treaties for the avoidance of double taxation

This thesis deals with treaties for the avoidance of double taxation, which initially gives a general definition of taxation, then the essential elements of treaties for the avoidance of double taxation and based on the analysis and comparison draws conclusions.

The thesis aims to give a comprehensive overview of the issues concluding treaties for the avoidance of double taxation and show what influence they can have on individual provisions of the cross-border effects of economic entities. I start from the hypothesis that the actual provisions of individual contracts can affect decision-making bodies, whether in the country to do business or not. In conclusion, this hypothesis is confirmed.

The first chapter of this thesis deals with the taxation generally. Formulates double taxation in general, the various essential elements of taxation as subject to tax, the tax rate. It also deals with the sources of the Czech tax law, the emergence of double taxation and the method of its solution. This chapter also deals with tax crimes, i.e. tax havens, manipulation of transfer prices and freight handling.

The second chapter focuses on agreements on avoidance of double taxation. It describes the OECD model treaty, the UN, including their development and highlights the major differences in these conventions. This chapter also provides basic information on the US model contract. Chapter also examines the efforts of the European Union in the field of double taxation. Specifically, attention is paid to individual directives of the European Union. Also taken into account are the current issues addressed in the European Union in the context of double taxation deals. The chapter deals with multilateral agreements to prevent double taxation methods (method of credit and exemption, including their species), the prohibition of discrimination, dispute resolution, information exchange.

The third chapter discusses the history and present of such contracts in the Czech Republic, then based on the analysis done comparing the agreements concluded between the Czech Republic, on the one hand, and on the other hand, Germany, USA and Slovakia. Finally, I conclude this chapter major differences and the results of the comparison.

In the last chapter, the content of which is summarized content of the work, assessment and evaluation of the importance of these agreements in the field of international taxation.