

Abstract

This dissertation broadly focuses on the problematics of the tax evasion in the field of the value-added tax from the perspective of the European Union law wherefore it does not contain parts devoted just to the national instruments combating tax evasion. The aim of the dissertation is the analysis of the terms which could be met due to the inconsistent terminology concerning tax evasion, then the aim is to provide classification of the tax evasion and to analyse individual measures combating tax evasion recognised by the European Union law. Therefore, the case law and opinion of the professional community are examined by the descriptive, analytical and comparative scientific method and later, founded conclusion are generalized by the synthetic method pointing out the pitfalls of their application in the Czech legal environment. The result of this dissertation shall be the coherent insight to the terminology connected with the tax evasion in the field of the value-added tax and the analysis of legal instruments combating tax evasion established by European Union law containing the evaluation of individual aspects of this issue. Pursuant to the acquired conclusions, the discrepancy of the transposed national legislation could be deduced and the assessment, if the legal measures established by European Union are sufficient for the fight against tax evasion, evaluated.