

# Abstrakt a klíčová slova v anglickém jazyce

## Title

Instruments for Combating Fraud in the Field of Value Added Tax

## Abstract

The thesis deals with instruments for combating value added tax fraud and aims to systematize these instruments according to their primary function into preventive, detection, restorative and retributive tools. In order to make this division, the instruments used to combat VAT fraud are the reporting obligation, retrieval procedure, supervisory procedures, the reverse charge, the institute of the unreliable taxpayer and the unreliable person, the denial of the right to deduct tax and the right to exemption from tax, the ex officio cancellation of registration, the seizure of tax, notification of suspicious transactions, suspension of client orders and seizure of other assets under anti-money laundering law, restrictions on cash payments and instruments under criminal law.

The aim of the thesis is achieved using mainly the descriptive method, the method of analysis and the method of synthesis.

The thesis is divided into an introduction, three numbered parts and a conclusion. The introduction defines the aim of the thesis, i.e. to make a systematization of the instruments of combating VAT fraud, and asks sub-questions that lead to the achievement of the aim of the thesis. The individual parts of the thesis then provide answers to these questions. The first part of the thesis therefore deals with the nature of VAT, particularly in relation to VAT fraud. The second part of the thesis defines the concept of tax fraud and presents their basic typology. The third, crucial, part discusses the various instruments for combating VAT fraud and categorises them according to their primary function. The conclusion summarizes the whole thesis.

Within the framework of the systemization, the fraud prevention instruments include the reverse charge, the cancellation of registration ex officio and the granting of the status of unreliable taxpayer or unreliable person. Fraud detection tools include the reporting obligation, retrieval and supervisory procedures and the notification of suspicious transactions under the AML Law. The tools for restoring the status disturbed by the fraud are represented by the denial of the right to deduction or exemption, the seizure of tax and the suspension of the order and the seizure of other assets under the AML Law together with restrictions on cash payments. The last category is represented by a set of instruments under criminal law.

## Keywords

VAT; tax fraud; reverse charge; input tax deduction