

Abstract

This diploma thesis deals with some questions of the international double taxation, particularly with the basic terminology and principles of the international taxation, bilateral double taxation treaties and new tools of legal regulation of the international double taxation such as BEPS, MLI, a package of European directions called Anti-BEPS and its implementation into the Czech law. The aim of this thesis is to identify, describe and analyse sectional questions in respect to long-term and current evolution.

In the introduction I briefly introduce the topic. Afterwards the thesis is divided into four chapters that are linked to each other. The first chapter presents to the reader basic terminology and explains basic principles of this field independently and in relation to current legal regulation. Further I describe the types of double taxation and other institutes related to the international double taxation such as international double non-taxation. The second chapter deals with means of elimination of the international double taxation. Two basic methods are described and some of them are represented by basic examples. There are also described means of elimination of the international double taxation that can only be used in tax treaties (not in the national law). The last subchapter describes the rules that are currently in force in the Czech Income Tax Law. In the third chapter I write about the double taxation treaties. I describe in particular the purpose for which these treaties are concluded, the meaning of tax treaties in the Czech and European law and some points of interpretation of contractual clauses. Especially I deal with the two most important model tax conventions – OECD and UN as to their creation, their current use and changes that have been implemented in them. The fourth chapter starts with the most significant legal cases in the field of international double taxation. The BEPS initiative working on the grounds of OECD is presented as well as some results of its activities. I also describe here in detail the Multinational Instrument for implementation of tax rules of BEPS into international tax treaties as they were identified by OECD. Further I describe some rules created by EU to avoid BEPS, some of which originate from the OECD activities. In the same part of this thesis I also deal with possible implementation of these rules into the Czech Law. In the conclusion I sum up the knowledge received while writing this thesis.