

Current issues of criminal liability for tax reduction

Abstract

This thesis is focused monothematically on the crime of tax, fee and similar mandatory payment reduction under § 240 of the Criminal Code. The main goal of this thesis was to focus on current issues related to criminal liability for this crime, which is, even according to results of the statistics presented in this thesis, the most significant tax crime. As the introduction to this thesis, the sources of tax criminal law were presented and the tax system was also described.

The second part of the thesis was devoted to a detailed analysis of the individual elements of the crime of tax, fee and similar mandatory payment reduction, while the main problem was identified as the subjective aspect and its burden of proof. Attention was also paid to the extent of tax cuts and the related continuation of the crime. An equally important element related to the criminal liability for this criminal offense is the qualified factual basis, to which a separate chapter has been devoted, in which, as in the previous ones, the assessment of these issues in the context of current case law, is emphasised. The following chapters deal with the issue of effective remorse and the principle of *ne bis in idem*, which has received a great deal of attention in recent years and which are again addressed by the supreme courts and the European Court of Human Rights, which defined the basic conditions for coexistence of tax and criminal proceedings, so that this principle is not violated and the perpetrator is not punished twice for the same thing. The issue of distinguishing between participation and complicity is a problem, especially in applied practice, because there is no distinction between these forms of criminal cooperation and persons involved are often labeled as accomplices, although their actions have fulfilled signs of some of the forms of participation.

A significant part of the thesis deals with possible ways of reducing tax, among other things, in relation to the measures that the state takes in an effort to prevent them. The clear conclusion is that the various methods of tax reduction are not strictly defined and they intersect. The following section briefly deals with the specifics of detection and cooperation of the involved branches of state power. The final chapter deals with the analysis of statistical indicators and their comparison with Slovakia.

Keywords: tax reduction, subjective aspect of tax reduction, *ne bis in idem* principle, effective remorse, accomplice and participation, methods of tax reduction