

# **General Anti-Abuse Rule**

## **Abstract**

This thesis first deals in general terms with the basic classification of taxpayers' strategies for reducing their taxes based on compliance of these strategies with the law. It then focuses on the legislative responses having the form of General Anti-Avoidance Rule of the supranational and the state entities which are most relevant in relation to Czech taxpayers. These are the General Anti-Avoidance Rules contained in the sources of European Union law and the General Anti-Avoidance Rules contained in the legal order of the Czech Republic. The aim of this thesis is to determine the content of the General Anti-Avoidance Rule and thus to answer the question of what this measure truly is. This aim is achieved by analysing relevant sources of law and secondary literature, by describing the content of the European and Czech General Anti-Avoidance Rules and by comparing them with each other. In the chapter which is dealing with General Anti-Avoidance Rules in the European Union, this thesis first focuses on the historical development of various forms of General Anti-Avoidance Rules in European Union law. In this chapter the author then describes the particular components of a European General Anti-Avoidance Rules, which precisely represent the procedural steps a tax authority applying General Anti-Avoidance Rule should take according to the wording of applied General Anti-Avoidance Rule. These individual components then constitute the actual content of modern European General Anti-Avoidance Rules contained in the sources of European Union law. This provides important information for the analysis and description of the Czech general anti-avoidance measure, but at the same time creates an important comparative framework for describing the Czech General Anti-Avoidance Rule. In the chapter dealing with the Czech General Anti-Avoidance Rule, this thesis first focuses on the legislative procedure of adopting this measure. It then answers the question of whether it was necessary to incorporate the General Anti-Avoidance Rule into the Czech legal order. Next, this chapter describes the content of the Czech General Anti-Avoidance Rule, using comparative method to compare Czech General Anti-Avoidance Rule with the General Anti-Avoidance Rules contained in European Union law. Finally, this thesis contemplates the possible development of the General Anti-Avoidance Rule in the Czech Republic.