

## Abstract

The thesis focuses on selected theoretical aspects of value added tax administration and pays special attention to two areas that have not been sufficiently treated by financial science so far. The first one is the definition and application of legal principles of financial law to value added tax and the second one is the transfer of value added tax administration to those involved in tax administration.

The application of the sectoral legal principles of financial law takes place in both substantive and procedural law. The existing financial science in the Czech literature has concluded that the following principles are involved: (i) the principle of the market model of the national economy, (ii) the principle of the payment system, (iii) the principle of regulation of monetary funds, (iv) the principle of democratic legitimation of financial policy, (v) the principle of supervision in public financial activity, (vi) the principle of economic efficiency of financial relations and (vii) the principle of priority of the fiscus.

However, nowhere is it satisfactorily defined what specific or rather abstract rules these principles contain and why they were chosen as general principles of financial law forming a regulatory umbrella over the entire field. Unlike the principles of tax law and the principles of tax administration, these sectoral principles of financial law are not even satisfactorily defined by theory. Furthermore, this thesis focuses on the principle of neutrality as one of the key principles of value added tax.

The first step of the research is the theoretical definition of these principles, which forms a substantial part of the thesis. The author further derives and proposes a new sectoral principle, i.e. the principle of monetary and foreign exchange policy independence.

In the next part of the thesis, the fundamental concept of transfer of tax administration is defined and the author proposes refinement of other theoretical and legal concepts related to the subject of the research. These include, for example, the concept of relationship between tax and law. The thesis also offers a discussion with the authors of previous works in the field of categorization of tax *sensu latu*.

Furthermore, there is a chronological order of the measures that may imply a transfer of administration to those involved in tax administration. It analyses their possible subordination to the newly defined concept of transfer of tax administration and thus reflects on the structure of the field itself. These are (i) recapitulative statement, (ii) reverse charge, (iii) surety obligation for unpaid value added tax, (iv) special arrangements for securing such tax, (v) institution of the unreliable taxpayer, (vi) institution of the unreliable person, (vii) institution of the identified person, (viii) control statement, (ix) compulsory computerization and (x) supply of new vehicles scheme.

The author's hypothesis from the introduction of the thesis, stating that all these elements can be characterized as a transfer of tax administration, was not confirmed. The result of the analysis is that only the control statement can be characterized as a measure classifiable under the definition of transfer of tax administration as adopted by the author.

Moreover, the use of this legal institute representing the transfer of tax administration in the Czech Republic, the Slovak Republic and the French Republic is compared. This

comparison results in concrete recommendations for *de lege ferenda* changes to domestic legislation.

The thesis also contains specific conceptual recommendations for changes to the legislation on liability for unpaid value added tax and, consequently, for other taxes. On the basis of the original proposal presented in the thesis, the author recommends the introduction of a new type of decision issued together with a demand for performance by the guarantor. The content of this decision would be the obligation of the debtor, for whom the tax has been paid by the guarantor, to pay the guarantor a sum of money corresponding to the tax paid.

This decision would be enforceable if it becomes final, and the guarantor's position would thus be significantly strengthened. It would also save the guarantor the costs of the civil proceedings that he currently has to undergo in order to obtain an enforceable title against the debtor for whom it has paid the tax.

At the same time, the protection of the debtor would be strengthened, as he would be able to use not only the institutes of civil procedural law, but also tax procedural law, which include an appeal or a petition for review. The disadvantage of this proposal is the higher demands placed on the tax administrator.

The thesis concludes with a reflection on the final value added tax system. The introduction of this concept would mean the possibility of removing most of the non-systemic elements concerning non-taxpayers, such as identified persons or the new vehicle supply regime.

**Key words: valued added tax, financial law principles, surety**