

Abstract

This dissertation deals with the issue of tax avoidance, which has been intensively discussed at international, EU and national level in recent years and has led to relatively extensive reforms of general and specific rules responding to this problem. For this reason, the main objective of this dissertation is to identify the impact of anti-avoidance rules that can be applied in the Czech Republic on the application practice, especially in the area of corporate income tax. With regard to the main objective of the dissertation, two hypotheses are formulated which will be examined, namely that I. these rules currently represent a sufficiently effective solution to tax avoidance and II. these rules do not contradict fundamental legal principles. As the rules under examination are not contained only in domestic law, the issue will also be approached from the perspective of EU and international law. Among the scientific methods, the thesis mainly uses description to introduce the individual rules, analysis to critically assess them and synthesis to formulate conclusions, verify hypotheses and propose related normative recommendations.

Key words

Tax Avoidance, GAAR, SAAR, BEPS