

## Abstrakt v anglickém jazyce

The aim of the thesis is to gain an insight into the Supreme Administrative Court's decision-making in disputes concerning the mutual position of tax subjects and tax administrators in tax proceedings when proving the right to VAT *deduction*. The method of the thesis is a content analysis of selected judgments of the Supreme Administrative Court.

The thesis is divided into. The first three parts of the thesis serve primarily to introduce the reader to the issue and its specifics. In the next 5 parts, the expected inequality in the position of tax subjects against the tax administrator is gradually examined. The centre of gravity of the thesis is found in Part 5, which identifies the construction of the procedure for the removal of doubts as the main source of the impermissible inequality of position of the subjects in the tax proceedings. Parts 6 to 8 then deal with the sub-aspects of the unequal position and highlight the consequences of the construction of the procedure for the removal of doubts, which requires a very low level of evidential certainty for its functionality. While these sub-conclusions are not particularly problematic in isolation, taken together they create an untenable situation of unequal burden of proof between the tax authorities and the taxpayer.

The conclusion of the thesis, in addition to the aforementioned conclusions, also points out the frequent mutual inconsistency of the judgments of the Supreme Administrative Court and questions the tendency to avoid referring cases to the extended chamber as a means of unifying case law.

**Key words:** VAT deduction entitlement, means of proof, burden of proof, degree of proof, unequal burden of proof, doubts of the tax administrator, tax audit, procedure for removing doubts