

The purpose of this dissertation is to provide a comprehensive analysis of tax avoidance problem in the Great Britain. The paper presents primarily the changing approach of the British courts over the years to the interpretation of tax law in cases where taxpayers using various types of tax schemes tried to avoid paying taxes, as well as views of British doctrine in this respect. Furthermore, attention is drawn to various methods of combating tax avoidance in Great Britain and their effectiveness in practice. The main thesis of the study is that despite the judgment of the Court of Appeal in the case Mayes v Revenue and Customs Commissioners [2011] EWCA Civ 407 and the introduction of General Anti-Abuse Rule (GAAR) in the Great Britain in 2013, the purposive interpretation of tax law remains an effective method of combating tax avoidance.

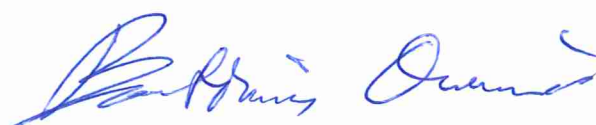
The dissertation consists of eight chapters. The first chapter contains, above all, a description of the purpose of the dissertation, introduction to the problem of tax avoidance, explanation of the basic concepts used later in the work (such as : "tax avoidance", "tax evasion" or "tax optimization"), as well as methodology and theses of the dissertation.

The second chapter is devoted to discussing the British legal system. First of all, sources of tax law are indicated, the structure of the judiciary in Great Britain is explained and the issue of the impact of EU law on British tax law is raised. The chapter also contains considerations about possible consequences of Brexit.

The third chapter is the most important. Its aim is mainly to present in detail the approach of the British courts and doctrine, which has changed over the years, to the problem of tax avoidance and to the interpretation of tax law, in particular, in cases, in which taxpayers used various measures, including tax schemes, to reduce tax burden, which would otherwise arise. In addition, various methods of combating tax avoidance used in Great Britain are indicated.

The fourth and fifth chapters discuss the approach of courts and doctrine to the issue of tax avoidance in selected countries of continental Europe, more precisely in Germany and Poland, as well as methods of combating tax avoidance, which are used there. However, due to the subject of the dissertation, the author presents solutions functioning in the abovementioned countries for the sole purpose of demonstrating certain similarities and differences between them and those in Great Britain.

The sixth chapter contains author's final conclusions and verification of theses. The seventh chapter contains bibliography and the eighth chapter contains attachments, which form an integral part of the dissertation.



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