

Master Thesis Evaluation

Supervisor form

Student name: *Shmeleva Elizaveta*

Title of the thesis: *Application of VAT on intracommunity supplies of goods and services and its potential improvements*

Year of the defence: *2019*

Supervisor name and affiliation: *Hana Zídková, Faculty of Finance and Accounting, Department of Public Finance*

Reviewer name and affiliation: *Jana Tepprova, Faculty of Finance and Accounting, Department of Public Finance*

THESIS CONTENT SUMMARY:

The thesis is focused on the VAT collection system in the EU. It compares the alternative solutions discussed currently for the future system. These options should prevent the VAT evasion. The student evaluates the individual variants based on the chosen criteria and suggests the best one.

OBJECTIONS AND REMARKS:

The topic of the thesis was interesting but rather difficult for Elizaveta. I had to consult with her quite extensively during her work and comment on her text in more detail than usually. However, she tried her best and showed the effort to gain the understanding of the VAT system and its current problems. In the analytic section she suggested the suitable criteria for rating the alternative VAT collection methods which I evaluate positively.

QUESTIONS FOR THE DEFENCE:

What would be, in your opinion, the major problem of the Definitive system if implemented?
What improvements would you suggest for the current system to fight with the carousel fraud?

ASSESSMENT:

Criterion	Excellent	Very good	Good	Insufficient
Aim formulation and fulfilment	<input type="checkbox"/>	x	<input type="checkbox"/>	<input type="checkbox"/>
Work with literature	<input type="checkbox"/>	x	<input type="checkbox"/>	<input type="checkbox"/>
Methods and data used	<input type="checkbox"/>	<input type="checkbox"/>	x	<input type="checkbox"/>
Results and their discussion	<input type="checkbox"/>	x	<input type="checkbox"/>	<input type="checkbox"/>
Formal aspects	<input type="checkbox"/>	<input type="checkbox"/>	x	<input type="checkbox"/>

Suggested overall grading: 2 - *Very good*

Prague, 23.5.2019

Hana Zídková

Signature