

Selected procedures at tax administration

Abstract

Subject of my work is revolving around part of the tax administration process which every tax payer on the territory of Czech Republic needs to undergo in order to verify, whether he/she/it has fulfilled all lawful tax-related responsibilities and provided tax administrators with complete declaration of assets, that are subjected to taxation.

Tax administrator is entitled, in relation to its authority, to assess a tax. Pursuing these aims, tax administrator is authorised with powers in the area of tax investigation and is also authorised to initialize complete tax return examination process, even before tax is assessed. At the same time these processes are intertwined into certain extent.

Focus of my work is to provide thorough analysis of these institutions either per se or in their mutual context and interconnection, while trying to maintain high level of emphasis on control procedures. Legal regulation is analysed in the scope of its evolution, in the context of legal regulation of European union and, in the scope of administrative practice and especially in the scope of concrete verdicts of administrative courts.

Aim of my work is to highlight potential risks that tax-payer could face through these procedures come into practice, and also to point out legal limitations that tax administrators are obliged to follow, when exercising these procedures. Therefore the aim is to provide complex evaluation of present legal regulation.

Specific legal regulations of different kinds of tax duties are taken into examination in this thesis, as well as ways, by which tax-payers can call upon unlawful behaviour from the tax administrator, where they can seek protection if this behaviour takes place and moreover what are the ramifications of this unlawful behaviour on final tax settlement. Financial compensation in the case of unlawful behaviour of tax administrator is dealt with separately in this thesis.

Comparison of internal instructions of Tax administration office and its authentic outputs are also included in my analysis. Finally, I will try reasoning in the terms of improving law regulation.

Tax administration, tax procedures, tax process