

# **NÁZEV DIPLOMOVÉ PRÁCE V ANGLICKÉM JAZYCE**

## **Development of system and administration of tax duties in the Czech lands**

### **ABSTRACT**

The diploma thesis concerns the analysis of the evolution of the legal regulation of taxes and administrative fees, especially with their administration within the territory of the Czech Republic. Selected few most important obligations, which the ruling class imposed on the population, are described. The evolution of taxes is mapped beginning with the 11th century, when the first states in the region of the current Czech Republic were forming (however, even earlier mentions can be found), and concluding with World War One, i.e. the end of the reign of the Hapsburg monarchy. The main focus of the thesis is to provide the analysis of tax obligations and their administration in the 19th century.

The object of the research is the taxation system itself as a collection of individual taxes imposed on the population of a certain region, focusing only on certain taxes. Those were chosen using a criteria defined in the next part of the text.

The first and most important criterion is the importance attached to the selected tax at the time of its creation and during the time it was in use, which usually equalled the size of the income the tax was able to bring to the royal budget. In other cases, interest in a particular tax can have its reason in the importance of the tax for the evolution of the system as a whole. Typically, this would be the case when a certain tax was imposed and gradually became used so frequently that it has persisted far beyond the term the thesis is describing, or even to this day.

The text refers to the evolution of the legal rules pertaining to taxes and administrative fees and their publication as well. In the early ages followed by this thesis, it was significantly difficult to ensure the population would be informed of the existence of legal acts and rules. The reproduction and spreading of information was possible only verbally, as the creation of written documents was very expensive; furthermore, only a small percentage of the population was literate. In the 14th century, the only collection of laws in existence were created by private individuals, i.e. the state institutions did not publish or register any complete collections of the laws they had passed.

The expansion of publication of state-issued collection of laws came along with the professionalization of the civil service and the growth of education during the reign of Joseph II. In consequence, whoever was required to apply a certain legal rule could work with the same version, no matter wherever they were situated within its jurisdiction.

Moreover, the thesis deals with the history of the tax administration, or more specifically with the structure of administrative agencies, in which the power to collect taxes and keep records of them was vested. Space is given both to the organisation of the lowest tax authorities, which were closest to the tax-payers themselves, and to the governing and inspection bodies. The interventions of the highest representatives of the state are mentioned as well. The procedural rules, i.e. the regulation of the tax proceedings and the rights of parties to it, are features of interest as well. The historical legal regulation is compared with the current findings of the financial law and financial science.