

Recovery of tax arrears and tax execution

Abstract

The aim of this diploma thesis is the processing of the topic of tax arrears recovery and tax execution, which are crucial areas in the legislation of all democratic rule of law. My original intention was to focus on the analysis of legislation, but also on practical issues, real problems and their possible solutions. I divided the thesis into four parts, which are further divided into chapters and subchapters.

The first part of the thesis is devoted to the current legal regulation of the recovery of tax arrears, which is largely embodied in the Rules of Tax Procedure. In several cases significant changes have occurred with the legal effect of this Act, in such cases the comparison with the previous legislation was made.

Recovery of tax arrears in the meaning of the term covering various ways of recovery including tax execution is modified in the second part of this thesis. In this part the major focus was given on the statutory procedures during the recovery of arrears through a bailiff and during the recovery of the tax administrator's claim against the tax debtor in insolvency proceedings. Since these two ways are primarily governed by different laws than tax execution, I particularly tried to emphasize the differences between the methods of recovery that could be used. For both alternative methods of recovery, I have restricted my processing to cases of recovering tax claims, although others may be recovered in these proceedings.

Tax execution and especially its individual forms are the areas investigated in the third part of my thesis. In this specific part I tried to enlighten the ways of tax execution really in detail, it is therefore the most comprehensive part of this thesis. I have described all the ways of executing tax execution by affecting property rights and selling of movable and immovable assets and my major focus was given on the deductions from wages that I personally care most about.

The fourth part is the most practical and the least descriptive due to the effort to evaluate my own investigation in it. I conducted the survey using a questionnaire designed specifically for this thesis. Initially, I compiled a prediction aiming on the practical side of tax arrears recovery and tax execution, which I later verified on the basis of the respondents' answers. Based on the results obtained from the answer evaluation, I have identified and analysed the most common problems arising during the actual recovery process and for several of them I proposed possible solutions.