

## **ABSTRACT**

Added value of this thesis is to order principles of taxes and fees into a system, which allows its easier application in context of tax law and law of fees. This system then uncurtain joint relations among these principles and enable its further analysis.

The result is a system (tree) of principles within which principles are divided according to different criteria. They can be sorted into three groups, namely the principle of regulatory intent (there are mostly the principles of the other disciplines; these principles determine intent, reason and purpose of the regulation), the principles of regulatory instrument (it is created by the principle of legal state; these principles represents legal dogmatic) and the principles of efficient regulation (here everything follows from the principle of economy).

Thesis target on material side of problem which it differs from the other thesis on this topic. An essential partial step toward revealing the system of principles is also a definition of tax and definition of fee and also analysis what is the principle.