

Compensation for damage and non-material damage claimed as a result of tax proceedings

Abstract

The diploma thesis is devoted to the issue of compensation for damage and non-material damage caused by an illegal decision or incorrect official procedure in the exercise of public authority by the bodies of the Financial Administration of the Czech Republic. Damage or non-material damage may arise as a result of tax proceedings, when a specific natural or legal person, with whom the proceedings were conducted, was in the procedural position of a tax subject.

The field of tax proceedings is not simple in itself and in relation to the aforementioned compensation for damage or non-material damage, it is a relatively complex issue, not clarified in detail, and not understandable for everyone at first glance. Any natural or legal person who, from the position of a tax subject, incurs a tax obligation may encounter an illegal decision or an incorrect official procedure of the Financial Administration of the Czech Republic within the framework of life situations. The goal of this diploma thesis is therefore to clearly and comprehensibly approach the problem. This is mainly done by defining key concepts from the field of tax administration, which are relevant for understanding all contexts. This is followed by an approximation of the legal regulation of compensation for damage caused in the exercise of public authority by an illegal decision or incorrect official procedure and the legal regulation of compensation for damage in general.

The diploma thesis also remembers the issue of the actual application of the claim for damages or the award of adequate compensation for non-material damage, in the individual stages of the entire process, i.e. starting with the application of the claim at the Ministry of Finance, through its preliminary hearing, up to a possible claim for damages or to award adequate compensation for non-material damage. Finally, everything is supplemented by practical cases divided into individual categories and proposed solutions to these practical cases, which aims to clarify the application of relevant legislation to specific life situations.