

ABSTRACT

This rigorous thesis consists of three chapters, an introduction and a conclusion.

In the introduction of this thesis, the author explains the reasons for the choice of the given topic, defines the objectives of the thesis and its systematics. The author also describes the methodology of the thesis and the sources.

In the first chapter, the author defines the concept of tax administration.

In the second chapter author focus on security orders, conditions for its issuance and consequences of their issuance, as well as termination of their effectiveness are discussed in detail.

In the third chapter, the author introduces the reader to the legal regulation of the state liability for damage caused in the exercise of public authority, where attention is paid to individual issues of this institute. In particular, the prerequisites for state liability for damage, the issues of limitation, obliged and entitled persons and the specifics of the claim for compensation against the state.

The focus of the thesis is in its fourth chapter, which deals with the liability of the state for damages caused by tax administration. In this chapter, the author applies the general conclusions adopted in the previous chapters to the issue of the tax administrator's misconduct in tax administration. In the first subchapter, the procedure for claiming compensation for damage caused by tax administration is discussed in general terms, where the author summarises the procedural aspects of claiming compensation. In the second subchapter, attention is paid to tax interest and its relationship to damages, discussing both past and current legislation. The third subchapter focuses on compensation for damages caused by security orders, both on the determination of liability titles and the types of damages incurred, the definition of beneficiaries and related procedural aspects specific to security orders. The fourth and final subchapter provides a more detailed explanation of other cases of damages in tax administration other than those relating to security orders. These are cases of damage resulting from the unjustified withholding of excessive deductions, the limitation of the right to determine

excessive deductions as a result of inaction by the tax administrator and the unjustified initiation and conduct of a tax audit.

In the conclusion of the thesis, the author briefly summarizes the conclusions adopted herein.