

Dissertation Summary

My topic is to analyse a practical application of rules dealing with Czech tax audit as they are implied in the Act No. 337/1992 Coll., on Administration of Taxes and Fees, in the wording of additional amendments. According to its § 16 the purpose of the Tax audit is an investigation or a verification of the tax base or other circumstances decisive for correct determination of the tax at the tax subject.

The procedure of Tax audit represents one of legal or more accurately juridical instruments of tax administration, allowing a concrete tax control performed by tax administrators. Competent tax administrators to conduct the procedure will be nearly always Tax Offices situated at the bottom level of the Czech Tax Administration's hierarchy which allow to use a variety of legal remedies to protect tax payer's individual rights. The running of the procedure is conducted by tax administrator as an abstract body, tax subject submitted to its control is considered as a full-fledged juristic person „participating” withing the meaning of the Act to the Tax audit too.

Both tax subject and tax administrator have their rights and obligations during the procedure. Pieces of evidence (evidences and attestations) are presented and introduced, taxpayer has to prove the true value of their declarations, statements or allegations, so the Acte states that the burden of proof resides with the tax subject. Tax audit is a control process. If a competent tax administrator finds out incorrect assessment on controlled taxes he will by administrative decision newly determine a tax amount to be paid. In this sens the law provides that he will additionally assess tax as based on tax audit.

In my dissertation I am dealing with definitions of key concepts used by law and practice to set out the audit procedure. These concepts are mainly covered by expressions tax audit, relation of tax audit and tax proceeding. I will deal also with main principles of tax proceeding related to tax audit, subjects of tax procedure, introducing of evidences, initiation of tax control including its consequences and rights and obligations of tax subject. Using the abovementioned constructs will be treated

finalization of tax control, consequences of control findings, repetition of tax control, legal protection against unlawful tax control. Finally, the new bill of tax proceeding is also mentioned.

Is important to say that real practice application of the Act is changing under decisive influence of the courts. Because of this I attempt to quote judicial acts of The Supreme Administrative Court of the Czech Republic and The Constitutional Court of the Czech Republic in my dissertation often. The unlawfulness of repetition the tax control can be example of judicial effect on proceeding of tax audit in reality.

Klíčová slova diplomové práce - **Keywords** of dissertation:

- 1) daňová kontrola – tax audit
- 2) daňové řízení – tax proceeding
- 3) zákon č. 337/1992 Sb., o správě daní a poplatků, ve znění pozdějších předpisů - Act No. 337/1992 Coll., on Administration of Taxes and Feeds, in the wording of additional amendments