

Summary

As a topic for my graduate thesis I have chosen tax control, defined in the act number 337/1992 published in the Code of Law, concerning tax administration, which is briefly mentioned in § 16.

Tax control is one of my main professional areas. I have been working in tax administration since 1994. Purpose of my department is beside others also to set methodology for local tax controllers and supervisors.

Tax control is a very wide subject. It is not only concerning actual tax control but also control of municipal charges, administrative charges, fees for not sticking to budget discipline etc. To cover all domains in one rigorous paper is simply not possible, thus I address only controls which are carried by local authorities most often. The controls are adhered to the Income Tax Act, the Value Added Tax Act and the Road Tax Act.

Aim of this thesis is to show the current legal regulation included in § 16 in the Act of Tax Administration and compare it with the process of the administrative courts and the Constitutional Court. I have come across many different decisions taken during my legal practice which inspired me to get a deeper insight into this problem. Therefore I decided to devote the whole thesis to that matter.

A comparative technique was used as a base method for the rigorous paper. My objective was to confront the current status set by the Tax Administration Act with the justice authorities' practices. The thesis covers process of decision-taking by both tax administration and administrative courts from 1993 until now, also with an outlook until January 1st 2011.

Key Words:/ klíčová slova :

Tax control /daňová kontrola

Administrative courts / správní soudnictví

Judicature / judikatura