

Abstract

Time Limit for Tax Assessment

The thesis deals with the time limit for tax assessment as it is regulated especially in the Tax Procedure Code (Act No. 280/2009 Coll.). The time limit for tax assessment represents a period of time during which it is possible to assess the tax. This time limit thus creates a time frame of the whole tax administration because tax decision is its aim, and in the case in which tax cannot be assessed there is no reason to proceed with any tax administration. Its main purpose consists in the establishment of certainty providing that after the lapse of the period of time, rights and duties relating to substantive tax law cannot be changed.

The thesis is composed of two basic chapters. Chapter One is introductory and describes the phenomenon of time limits. It is subdivided into three parts. Part One focuses on the concept and categories of time limits. Part Two explains general aspects of the time limit for tax assessment. Part Three deals with the calculation of time limits.

Chapter Two focuses on legal regulation of the time limit for tax assessment. Chapter Two is divided in ten parts. Part One defines the beginning of the time limit for tax assessment. Part Two looks at the extension of the time limit for tax assessment. Part Three deals with the interruption of time limit for tax assessment. Part Four is dedicated to the suspension of the time limit for tax assessment. Part Five addresses the issue of the maximum length of the time limit for tax assessment. Part Six analyses transitional provisions of the Tax Procedure Code concerning the time limit for tax assessment. Part Seven describes consequences caused by expiration of the time limit for tax assessment. Part Eight presents the reaction of tax administrator and courts to the fact that the time limit for tax assessment has expired. Part Nine reports on judgment of the Constitutional Court (no. I. ÚS 3244/09). Part Ten analyses two cases related to tax crime - in such cases it is possible to assess the tax in spite of the fact that the time limit for tax assessment has already expired.