Abstract

Legal aspects of customs duty

The aim of my diploma thesis is to define the concept of customs duty, describe and analyze the current legal regulation of customs duty in the Czech Republic and European Union, to explain the process of determining the customs debt and to answer the question if customs duties and customs authorities are important today or not.

The thesis is divided into five chapters. The first chapter is divided into three subchapters, which are focused on the characteristics and definition of custom duty, its functions and its types from a theoretical perspective.

The second chapter deals with the history of customs duty and presents a brief description of its development in the present Czech Republic. It is divided into two subchapters; the first is dedicated to the development of customs duty until the establishment of Czechoslovakia, the second focuses on its development until the establishment of the independent Czech Republic.

The third chapter focuses on the current customs legislation and also mentions some legislation that will become applicable in the future. It is divided into three subchapters. The first subchapter is devoted to the sources of customs law at the international level and also mentions some major international organizations. The second describes legislation valid in the European Union, the third focuses on the legal regulations valid in the Czech Republic.

The fourth chapter of this thesis focuses on the customs procedure and is divided into three subchapters. The first subchapter defines basic terminology used in the current legislation. The second subchapter describes a customs-approved treatment or use of goods. The third subsection explains determining the customs debt, which includes determining the customs value, duty rates and origin of goods. This subchapter also describes the system of reliefs from customs duty.

The fifth chapter consists of two subchapters and is dedicated to the Customs Administration of the Czech Republic. The first subchapter deals with the organization of the customs administration, the second chapter describes its most important competencies.