

The aim of the thesis "Principles of fiscal procedure law" is focus on the principles applied in the area of the principles applied in the tax proceedings. Knowledge of basic principles used in the tax process should also minimize the risks associated with the taxing authority. The effort is the sophistication of tax administration, so that tax is always levied the tax in accordance with the law and not in conflict with it, as it often happens. The first part focuses on the concept and importance of fundamental principles and the principles and the principles of good governance, the second deals with constitutional principles and fundamental principles of fiscal management. The final section is devoted to the supporting principles and supporting use of administrative law in tax proceedings.