

Abstract

Remedial and supervisory measures in tax procedure

The major aim of my thesis is to characterise and analyze each legal means of protection used in tax procedure with putting emphasize on conditions of using them and ways of protection they providing especially the taxable entities. The next purpose is to compare the selected aspects of the remedial and supervisory measures according to the current and previous legislation.

The main part of my work focuses on the remedial and supervisory measures regulated by a Tax Procedure Code, but there are briefly mentioned other legal means of protection contained in the same act and also the judicial means of protection regulated by the relevant procedure codes. The analysis of these legal instruments is based on diction of the legislation and also the relevant judicial decisions. The thesis points out the disputable provisions of their regulation in the Tax Procedure Code too.

My thesis is composed, besides Introduction and Conclusion, of other five chapters, mainly dealing with each of the remedial and supervisory measures.

Chapter One defines the basic terms used in my work and characterises generally legal means of protection coming into consideration in tax procedure. This chapter is divided into three parts. Part One illustrates possible division of these legal protecting instruments from different points of view. Part Two relates to the legal means of protection regulated in the Tax Procedure Code. It deals with their explanation and sorts of them. This part also gives a brief outline of the historical development of legislation in this field. Part Three describes the judicial means of protection. It includes an administrative, civil, criminal and constitutional justice, inclusive European Court of Human Rights.

The next three chapter analyses the remedial and supervisory measures. Chapter Two focuses on an appeal as an ordinary remedial measure. Chapter Three deals with a renewal of proceedings as an extraordinary remedial and supervisory measure at the same time. Chapter Four examines a review procedure as the supervisory measure.

Chapter Five compares the selected issues of the aforementioned measures pursuant to the current and previous legislation and evaluates changes which brought the new Tax Procedure Code. This chapter particularly explores if these changes led to correction of the deficiencies complained of courts and professional public for effectiveness of the previous legislation and if they contributed to the higher protection of the taxable entities.

The final chapter summarizes my conclusions that i have arrived at in my thesis. It especially judges the extent of protection provided the taxable entities in tax procedure by comparison with other branches of law and with the previous legislation of administration of taxation.