

ABSTRACT

Mutual assistance for the recovery of claims relating to taxes, duties and other measures is a continuous process that has been developing over the long run. Mutual assistance for the recovery of some financial claims is another tool of the state to recover its financial claims or the claims of its regional self-government units, outside its territorially restricted jurisdiction. Cross-border recovery protects the state's fiscal policy and safeguards the supply of assets for the treasury. Assistance is provided not only under the national and the European laws governing disputes among EU member states but also outside the EU thanks to international treaties that have been ratified by the Parliament of the Czech Republic and that are now binding for the country, and thanks to the OECD Convention on Mutual Administrative Assistance in Tax Matters that provides for assistance across the continents.