

**Abstract:**

The thesis is concerned with internal normative acts in the field of tax procedural law. Theoretical part of this work is based on current literature and relevant case law of the Constitutional Court of the Czech Republic and the Supreme Administrative Court of the Czech Republic. All findings of the theoretical part are used and analysed in the practical part – in the field of tax procedural law. The thesis consists of five chapters. These chapters are subdivided into several parts to obtain comprehensibility of this thesis.

The first chapter deals with the term tax procedural law and its classification in the system of law. Tax procedural law is a part of the legal area of tax law. Tax law is included in the legal branch of financial law and that is why both tax and financial law are defined in this chapter. Finally, this chapter focuses on subjects of tax administration (including description of basis of organization structure of Financial and Customs Administration of Czech Republic). The second chapter clarifies the definition of the sources of law. It is particularly focused on formal sources of law because the ability to recognise formal sources of law is crucial for further analysis in the third and the fifth chapter. Formal sources of tax law in the Czech Republic are described at the end of the second chapter. The aim of these chapters is to provide a sufficient theoretical basis for further analysis of the role of internal normative acts in tax procedural law.

The third chapter provides a definition of internal normative acts, and information about their role in the system of law. Moreover, this chapter compares internal normative acts and laws. It tries to find differences and similarities. The main aim of this chapter is to prove that internal normative acts are quite similar to laws. The next chapter deals with an administrative practice. It shows its role in the system of law in the Czech Republic. The most important method of this chapter is the analysis of jurisprudence. The relationship between internal normative acts and administrative practice is explained in the last chapter.

Furthermore, the last chapter is the most important and decisive part of this thesis. It tries to explain all functions of internal normative acts in the field of tax procedural law. In other words, it mainly tries to find an answer to this question: In which areas are internal normative acts sources of tax procedural law? The answer is that internal normative acts are sources of information about: organizational structure of financial

administration; administrative practice (creation, existence, changes and repeal); internal management; details of tax procedure, etc.

The principal aim of this thesis is to describe and to analyse roles/ functions of internal normative acts in tax procedural law. The descriptive method is mainly used in the first and the second chapter. The third and the fourth chapter are mainly based on the analysis of relevant judicial decisions of both the Constitutional and the Supreme Administrative Court. The last chapter uses all findings of previous chapters in order to find and explain all functions/roles of internal normative acts in tax procedural law.