

ABSTRACT

In my thesis I deal with examination of administrative demands of the tax system in the Czech Republic, causes thereof and possibilities of solution.

For the reason of the thesis extent I examined only direct taxes although indirect taxes show the great potential to reach savings in administrative demands as well and general conclusions may be applied to them.

The thesis is divided into four chapters. In chapter I. I define the term of administrative demands as a cause of inefficiency of tax collection system. I look for the causes in principles of the constitutional system of the Czech Republic and tax system, i.e. in its individual tax laws. For comparison I examine the issue also in other countries of the European Union and in Russia to get to know, how effectively tax systems in other states work.

In chapter II. I analyze particular parameters of the tax system, such as registration procedures, filing of tax returns concerning individual taxes, additional payments of taxes and tax advance payments, communication with authorities, process of tax recovery, making controls. In chapter III. I propose solution arising from analysis made in previous chapters, which should decrease the administrative demands by various methods. My aim is to keep the same volume of collected taxes. In final chapter IV. I deal with general and economic consequences of changes proposed by me and impact on budgetary fixation of taxes.

Result of this analysis is knowledge that the administrative demands are caused either by number of types of taxes, since every partial activity is connected to the type of tax and either by non-uniformity of procedural legal regulations.

The problem should be solved in both areas. As for decrease of number of taxes I suggest decrease of number of taxes by cancellation of the taxes, inclusion in one tax for example by attributable items or procedural consolidation into one form at keeping of existing number of taxes. It would be suitable to carry out the unification of procedural legal regulations together with separation of these legal regulations into independent procedural regulation, e.g. tax order by which the regulations would be made better arranged.

To prevent changes leading in future back to the current situation I propose also general principles that should be confirmed in tax laws. These principles are

- ban on creation of new types of taxes,
- to make changes only within existing parameters (by changes of percentage rates or possibly fixed amounts).