

## **Abstract**

### ***Corrective and supervisory means in tax proceedings***

This diploma thesis deals with a detailed analysis of corrective and supervisory means, which are intended to defend a tax subject against the decisions of a tax administrator. The main objective of this thesis is to characterize various institutes of corrective and supervisory means and to define in what circumstances and under what conditions they can be used. In the context of the explanation, the current and previous legislation of these institutes are compared, with the intention to mention the most important changes. Another objective of this thesis is to compare our legislation with the relevant regulations in the Slovak Republic. It is my intention, during the explanation, to point out possible imperfections or, contrarily, the benefits of our current legislation.

This thesis consists of an introduction, eight chapters, and a conclusion. The introduction consists primarily of the list of objectives of this thesis and its content structure. The first chapter deals with historical development of legal regulation of the procedural tax law in our country, but within the explanation, there is also a comparison of the corrective and supervisory means contained in the Tax Procedure Code with the antecedent legislation in the Act on Administration of Taxes and Fees. This mainly historical chapter is followed by a chapter defining the terms “corrective and supervisory means” and the difference between the two. Then there are four chapters individually describing the individual corrective and supervisory means, in the following order: remonstrance, appeal, renewal of proceedings and review procedure. The biggest part is dedicated to the appeal as the most commonly used corrective means. The following seventh chapter deals with the relationship between the decision making of a tax administrator and decisions of a court in administrative justice. The last chapter is devoted to a comparison of our legal regulations on corrective and supervisory means with the relevant legal regulations in the Slovak Republic. The conclusion contains summary and conclusions to which I have come during my work on this thesis.