

## **Abstract**

The subject of this diploma thesis is the tax control which can be classified to the financial law sector. The aim of the thesis is a basic description and introduction to the tax control.

During writing my diploma thesis I used legal regulation from several legal branches to clarify the tax control and I considered them in the (mutual) context related to the topic of the tax control. For the comprehensive solution of the tax control issue it was also necessary to apply related judicial decisions and literature. I described the findings concerning the tax control in the diploma thesis by using the description and subsequently I deduced certain conclusions by using the deduction method. I also dealt with ambiguous issues of the tax control which I tried to clarify and take legal opinion on them and imply possible *de lege ferendae* changes.

The diploma thesis consists of the introduction where the subject and the aim of the diploma thesis are introduced. The subject of the following chapters is the general part of the tax control, particular stages of the tax control, consequences of the tax control and means of rights protection. The last part of the diploma thesis devotes to the conclusion, including a summary of the diploma thesis and proposed *de lege ferendae* changes.

The above mentioned diploma thesis provides a basic overview of the tax control, including the interpretation and clarification of certain issues related to the tax control arising from the Act No. 280/2009 Sb, The Tax Code.