

The topic of the thesis focuses on legal aspects of the use of information and communications technologies in tax administration. Tax administration is a specific area of public administration. Therefore, one would assume that its specifics are reflected in the tax administration electronisation as well. The basic difference between the tax administration and general public administration is in the way of handling information. One of the main tasks of tax administration is to overcome an information asymmetry between tax offices and taxpayers. Therefore, it is necessary to protect the information collected during tax administration. The protection must be more effective than in other areas of public administration, as with an ineffective protection of information, the willingness of taxpayers to communicate them to the tax authorities would be significantly hindered.

In the thesis, there are 4 research questions formulated: (1) What is the tax administration electronisation, what does it embody and how does it overlap with the general public administration electronisation? (2) What are the legal aspects of tax administration electronisation in its tax related specific areas? (3) Does the current law suffice in the tax related specific areas of tax administration electronisation? (4.) Are its tax related specific areas governed by the same legal principles as the general public administration electronisation?

This thesis's structure follows these research questions. First, the electronisation of tax administration is analysed and defined as a non-legal phenomenon. Moreover, its current content and trends, which are likely to be implemented, are identified and described. Subsequently, individual legal aspects of the tax administration electronisation are examined, both in general and with a focus on selected legal issues. These issues cover areas of electronic communication in tax administration, outsourcing of the tax information systems management, intrusion into the privacy of the taxpayers during tax administration, and liability for failure of instruments provided by the tax office used for filling tax returns. Finally, there are analysed legal principles of general public administration electronisation and their applicability in the tax administration electronisation. Finally, there are formulated legal principles governing the tax administration electronisation.