

Abstract

The tax audit can be defined as one of the practices of the tax authorities modified by Act No. 280/2009 Coll., the Tax Code. The aim of the tax audit corresponds with the basic aim of the tax administration, which is primarily to establish correctly a tax assessment.

This dissertation is focused on the tax audit from the perspective of the fundamental tax administration principles.

The presented dissertation is divided into nine chapters, most of which are further subdivided. The first chapter is focused on the determination of the tax audit. In the second chapter, the attention is paid to the constitutional principles controlling the tax audit, mainly to selected regulations of the Constitution and the Charter of Fundamental Rights and Freedoms. The following third chapter is focused on the issue of good governance principles. The fourth chapter deals with the fundamental principles of tax administration, as expressed in the Tax Code in §5 - §9. These principles are specified as a basis for the next part of the work. Chapters five to eight are dedicated to the tax audit, which is divided into the beginning of the tax audit, the tax rights and responsibilities during the tax audit, the progress of the tax audit and the final chapter is focused on completion of the tax audit. The last chapter is focused on the description of the valid legislation of the tax audit and the basic principles of tax administration in the Slovak Republic.

The view on the tax audit should always be influenced by the fundamental principles of tax administration. As they ensure correct interpretation and application of the Tax Code. The aim of the dissertation is to demonstrate that the basic principles of tax administration are not only requirements of the declarative nature, but represent the basic principles for the interpretation and application of the legislation.

Key words: tax audit, the fundamental tax administration principles, the Tax Code