

Abstract - Changes in tax administration in relation to the adoption of the Tax Procedure Code

For my diploma thesis I have chosen the topic which I consider as very actual currently and therefore it needs attention. The purpose of my thesis named "*Changes in tax administration in relation to the adoption of the Tax Procedure Code*" is to analyze the selected issues of Act no. 337/1992 Sb., about administration of taxes and fees (hereinafter the ZSDP) and refers to judgments of the Supreme Administrative Court and the Constitutional Court of the Czech Republic and then compares these problematic issues with Act no. 280/2009 Sb., Tax Procedure Code, which is going to come into force on 1. January 2011.

The topic I am interested in is very huge, so I do not deal with all changes in tax administration that Tax Procedure Code provides. My thesis focuses only on those areas of tax administration, which are essential for the process of tax administrators and for negotiation of taxpayers. In particular, I focus on those areas of legislation in which Tax Procedure Code establishes the rights and responsibilities that were previously inferred only from the case of the Czech court.

My thesis is formally composed of five chapters, these chapters are divided into subchapters and sections. The structure is organized in accordance to the new legislation.

The first chapter is introduction and is subdivided into two parts. Part One characterises the basic areas of regulation by ZSDP and part Two briefly describes some of the most criticized issues of ZSDP. The second chapter called "*Historical development of the Tax Procedure Code*" surveys the history of approval process of the new Act no. 280/2009 Sb. till passing the Act and publication in the Collection of Laws.

In the third chapter entitled "*Characteristics of the Tax Procedure Code*" I analyze the new procedural rule for its formal aspect, I concentrate on its extent, structure and new terminology. Chapters Four and Five are fundamental and are concentrated on particular problematic issues of ZSDP in comparison to changes which are going to be made in legislation after 1. January 2011. Be specific I am analyzing a documents inspection, a decision of the tax administrator, a procedure to remove doubts and time of foreclosure.