

## **ABSTRACT**

The tax might be identifiable with a tax-law relationship or make it subject to such a relationship, i.e. it could be definable as a public obligation of a participant in the legal relationship, or might be able to both approaches. The starting point is the economic definition of tax and precisely the functional definition used in economic theory and financial science, neatly summarized commonly available knowledge about the principles of tax, operand the analysis of the economic construction of the tax in terms of legal doctrine, by the structural elements of the tax, since the legal definition of tax lies on them. Contrary to what is commonly recognized, tax procedural rules in Czech Republic contain a general legal definition of tax. Refuted can be the view that this definition is merely a legislative abbreviation. After a relatively long exploration of the concept tax, forced by an insufficiency of theoretical knowledge on this subject, tax jurisdiction of the state is examined as the ability to impose taxes and at a same time the general requirement of legality on all levels of exercising that power of every sovereign state.

## **KEY WORDS**

Tax – Legality – Tax principles - State – Tax sovereignty – Protection of property