

Summary

Chosen Activities Relating to Tax Administration

The subject-matter of this thesis is legislation of activities relating to tax administration, specifically mostly tax inspection and procedure to remove doubt. On 1st January 2011 the tax code took legal effect and it regulates these activities in more details than it was in the administration of taxes act.

The goal of this diploma thesis was to describe and analyze current legislation of these institutes, to mention the reasons of creation of this regulation, to point out the gaps which appear in tax code and to suggest their possible solutions. This thesis also deals with jurisprudence, both older but still usable and newer gradually occurring jurisprudence regarding new tax code.

The first chapter deals with the tax administration in general. It describes the historical development of tax administration, focuses on the scope and purpose of the tax administration and then analyzes fundamental principles of tax administration. The tax administrator and persons participating in tax procedure have to respect these principles during activities relating to tax administration, too.

The second chapter deals with activities relating to tax administration. First, the terms of proceedings, activities and acts are defined then I focused on common features of all activities. Thereafter there are all activities regulated by tax code briefly characterized: fact-finding activity, explanations, on-the-spot investigation, tax inspection and procedure to remove doubt. In conclusion I evaluated the current legislation and I briefly compared it with the legislation of the Slovak Republic.

The third chapter deals with the tax inspection in detail. At first I analyze the newly regulated subject-matter and scope of tax inspection and then particular rights and duties of person subject to tax and tax administrator. After that I analyze entire tax inspection procedure: start, process, termination and possible consequences. I also specially deal with the issue of the subsequent tax inspection. At the end of this chapter I try to take my own opinions on current legislation and suggest possible solutions.

The fourth chapter focuses on the procedure to remove doubt in detail. I deal with conditions for the application of this procedure and I analyze the entire procedure: call upon the person to remove the doubt, process and possible consequences of this procedure. In conclusion, I try to take my own opinions on the current legislation and suggest possible solutions again.

While writing this thesis I concluded that the tax code regulates activities relating to tax administration significantly better than it did before. However, there are still some gaps that I have tried to deal with in the final sections of each chapter.