

## **Legal protective instruments on tax administration**

Abstract.

The goal of this diploma thesis is to analyse individual legal protective instruments on tax administration as well as basic principles of tax administration, relevant case law of administrative courts and Constitutional court of Czech republic, while using deductive, analytic and comparative methods. During the time I was solving this diploma thesis I performed the analysis of protective instruments on tax administration as well as basic principles of tax administration, relevant case law of administrative courts and Constitutional court of Czech republic.

The structure of this diploma thesis was chosen in order to reach the goal of this diploma thesis. The first chapter named 'Tax administration' includes the definition of the concept of tax administration, description of object of the tax administration and tax administrator, analysis of individual basic principles of tax administration and the relation of Czech Tax administrative code and Administrative code.

The second chapter named 'The legal protective instruments on tax administration' contains the definition of the legal protective instruments, classification of the legal protective instruments into four different classes: Ordinary protective instruments, Extraordinary protective instruments, Supervisory instruments, Instruments serving to protect the persons concerned on tax administration. I describe the common requirements of the legal protective instruments on tax administration and the duties of the tax administrator while reviewing such requirements.

In the third chapter 'Appeal' I carry out the analysis of appeal and the appeal proceedings.

The fourth and fifth chapter 'Retrial' and 'Review proceedings' contains an analysis and description of the relevant legal instruments along with the phenomenon of satisfaction of the petitioner as the special phenomenon of the review proceedings.

The phenomenon's of complaints, the protection against idleness of the administrative body, objections of submissiveness and objections, were described and analysed within the final chapter 'The instruments serving to protect the persons concerned on tax administration'.

In the conclusion of my diploma thesis I mention the results of my research of the legal protective instruments I came to during the work with the tax commentaries, but mainly during the analysis of more than forty court decisions.