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European Polytechnic Institute, Ltd. Kunovice

Study field: Finance and Taxes

**The Analysis of Tax Audits, the Development and
Change after the Introduction of the Tax Code into
Practice**

(Bachelor thesis)

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ZADÁNÍ BAKALÁŘSKÉ PRÁCE

Jméno a příjmení: **Michaela Mazuchová**
Studijní obor: **Finance a daně**

Téma práce:

Analýza daňové kontroly, vývoj a změny po zavedení daňového řádu do praxe

Cíl bakalářské práce:

Cílem bakalářské práce je analýza daňové kontroly, vývoj a změny po zavedení daňového řádu do praxe a její zkvalitnění. V úvodní části vypracujete z domácí i zahraniční literatury teoretický základ dané problematiky. V této práci charakterizujete, kdo provádí daňovou kontrolu a na základě kterého zákona je k tomu oprávněný. Analyzujete hlavní rozdíly mezi daňovou kontrolou podle zákona o správě daní a poplatků, který je platný do konce roku 2010 a daňovou kontrolou podle daňového řádu platného od 1.1. 2011. Vytvořte vlastní proces daňové kontroly. Vypracujte e-learningový systém do výuky (studijní text, samodiagnostické otázky a odpovědi, ostré testy, videonahrávka). Výstupem bude také příspěvek na mezinárodní studentskou konferenci a jeho obhajoba. Výstupem práce bude také článek v odborném tisku, v podnikovém časopise, atd. Vypracujte návrh na pokračování práce (cíle, osnova, literatura). Bakalářská práce bude obhájena před vedením katedry Řízení a ekonomiky EPI, s.r.o. Práci podrobíte na test plagiátorství a výstup předložíte zkušební komisi.

Osnova:

Úvod

- 1) Teoretický základ
 - 2) Základní zásady daňové kontroly
 - 3) Průběh daňové kontroly
 - 4) Opravné prostředky
 - 5) Písemnosti při daňové kontrole
 - 6) Tvorba vlastního procesu daňové kontroly
 - 7) Závěr a shrnutí změn po zavedení daňového řádu
 - 8) E-learningový systém výuky
- Závěr

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I confirm that I am the sole author of this bachelor thesis under the supervision of Ing. Ilona Repková and all used sources and literature have been listed in the bibliography.

Kunovice, 2012

Thank you Mrs. Ilona Repková a very useful methodological assistance they provided me during my Bachelor thesis.

Hodonín, 2012

Michaela Mazuchová

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INTRODUCTION

Taxes and tax dates from the mid-18th century when the territory of Austria - Hungary was introduced income tax.

Collection of taxes and related tax audit is aimed at achieving specific national economic and social objectives of the state. Tax policy sets out how the taxes used for these objectives. This particular set of policy and method of taxation for individual operators.

The theme of his thesis, which is an analysis of the tax, its development and changes after the introduction of the Tax Code into practice from 1. 1. 2011, I chose because I care about this issue has recently been discussed and very closely related to my field of specialization.

It is important to know that tax inspections were conducted by 31. 12. 2010 under the Act No. 337/1992 Coll. on taxes and fees (hereinafter also ZSPD) and from 1. 1. 2011 is implemented in accordance with Act No. 280/2009 Coll., Tax Code, as amended (the "Tax Code" or DŘ).

Tax inspection combines the two concepts, namely taxes and control. The taxpayer admits and pays taxes and tax checks that have been granted the correct tax amount. Fiscal control is the tool of law, which is to be verified by the taxpayers to meet tax obligations.

Given that fiscal control is an important tool for state authorities for proper establishment and recovery of tax, is undoubtedly beneficial, that its rules were refined.

The main importance of the tax even after the introduction of the Tax Code to maintain the practice, new legislation to fill the gap, which refers to the practice and case law, particularly in relation to the beginning of the tax issue and its repetition.

The aim of this work is a description of the tax issues, its basic principles, the course of fiscal controls, using possibilities of appeal and the types of documents used during tax audit. Is captured in detail the process of creation of own tax audit, which was created during the analysis of the tax under the old law, ie according to ZSDP, and then, under the Tax Code, which was put into practice from 1. 1. 2011 At the end of the analysis are

summarized and compared the changes before and after the introduction of the Tax Code into practice.

The thesis is divided into two parts, on a theoretical and practical part.

The theoretical part describes first to fifth chapter referred to in the content. The first chapter describes the tax audit, its purpose and focus. The second chapter describes the basic principles of fiscal control and authority to carry out tax audit. The third chapter is a detailed description of the tax audit. The fourth chapter deals with the possibilities of using the remedies in connection with the tax inspection. The fifth chapter lists the types of documents used during tax audit.

The practical part builds on the findings of the theoretical. It deals with a detailed analysis of the tax under the old law, ie according to the aforementioned ZSDP, and then, under the Tax Code, which was put into practice from 1. 1 2011 Practical part is contained in the sixth to seventh in the chapter content. The sixth chapter shows in detail the process of creating their own tax audit on a specific example. The seventh chapter describes the major changes and then compares changes before and after the introduction of the Tax Code into practice. The eighth chapter contains the E-learning system, which includes a study text that can be used as a textbook for the subject of taxes and tax consulting, electronic test subjects for the continuation of undergraduate work and a video tape that contains the video tax audit.

The conclusion contains a summary of the tax inspection under the Law on Tax Administration (hereinafter ZSDP), followed by the Tax Code, which was put into practice from 1. 1. 2011.

While processing is, used in professional literature, professional journals and information from the website on the topic and issues.

1 Theoretical basis

Even in cultures that have lived on our planet thousands of years ago, introduced the culture of the and fees as necessary elements of statehood. The first mention of taxes and fees in the Czech lands are found in the 6 century, ie since the emergence of the first government departments. Tax System of the modern concept began to form around the first half 18th century. On the territory of the State Union of the Austro - Hungarian monarchy, to which they belonged and Bohemia, was in 1743 introduced a uniform income tax of 10%. Patent of 1. 11. 1799 and the Act of 1849, however, brought significant changes in the form of resolution of the four types of taxes. They were also introduced so-called direct and personal taxes on the basis of the Act č.220/1896. In accordance with this Act to each person liable was obliged to submit their returns tax office as well as the requirement that the taxpayer has given to this office

insight into the books. From 1978 to 1989 there was a further development, specification and definition of taxes, according to national economic interests and needs. An important milestone in this period was the beginning of the 50 years of the 20century Kabešová reform., within which was adopted several tax laws. After 1990, following a change in our political system, has been in the tax system in a wide range of tax laws and a number of amendments. [12, p. 6]

1.1 General definition of tax audit

1) The tax control - its purpose and focus

Tax inspection was carried out by 31. 12. 2010 according to the ZSPD and from 1. 1. 2011 is implement Act No. 280/2009 Coll., Tax Code, as amended (hereinafter referredto as "tax Regulations ").

Tax inspection provides for two terms, the taxes and control. [6, p. 7]
The taxpayer acknowledges its tax liability, tax checks for tax reported and paid on time and in the correct amount. Tax inspection is an instrument of the state, which is, used to verify that they by taxpayers meet their tax obligations. [12, p. 15]

2) Tax inspection procedure as in Tax Administrativ

From 1. 1. 2011 the tax audit conducted in accordance with the relevant provisions of the Act No. 280/2009 Coll. Tax Code of the taxpayer or in a place where it is due to the purpose of controlling the most appropriate.

Fiscal control is the tax procedure, which examines allegations of taxpayers and other factors affecting the determination of their tax obligations. [16, p. 164]

Claim means the fact that the taxpayer states in its ordinary tax claims, as well as additional tax return, report or subsequent additional tax bill that is an additional argument (§ 1, paragraph 3 of the Tax Code).

Tax inspection is performed to the extent strictly necessary for the correct determination of taxes, ie to achieve the purpose of the Act - Tax Code.

The audit verifies the accuracy of the tax payer of the tax claim, ie whether the taxpayer admitted the correct amount of tax liability in accordance with applicable laws and regulations. It also determines the tax and other factors it deems relevant to determine the correct tax liability. [14 p. 205]

The tax used to control the administration of taxes in addition to other procedures, namely:

- An explanation
- Local investigation
- Search activity
- Procedures to remove the doubt [1]

Only a tax audit, recovery may be ex-officio tax.

b) Authorities for tax audits

Tax audits performed tax and local tax authorities under the Act No. 531/1990 Coll. local financial institutions.

The system of territorial financial authorities include the Ministry of Finance, General Directorate of Finance, Directorate of Finance and Tax Offices.

In the Czech Republic is currently set up 201 tax offices. These offices are managed by eight financial directorates. The system of territorial financial authorities are also from 1. 1. 2012 General Directorate of Finance, based in Prague. The General Tax Directorate is subordinated to the Ministry of Finance, Finance Directorate is subordinated to the Directorate General of Financial and tax services are subject to financial headquarters.

Directorate of Finance and Tax Offices in Czech Republic

| Directorate of Finance | Number of Tax Offices |
|--|------------------------------|
| Financial Office for main city Prague | 13 |
| Financial headquarters in Prague | 26 |
| Financial Directorate in Pilsen | 21 |
| The financial headquarters in the Czech Budejovice | 17 |
| Financial headquarters in Usti nad Labem | 25 |
| Financial Directorate in Hradec Kralove | 25 |
| Financial headquarters in Brno | 46 |
| Financial Directorate in Ostrava | 28 |
| Total | 201 |

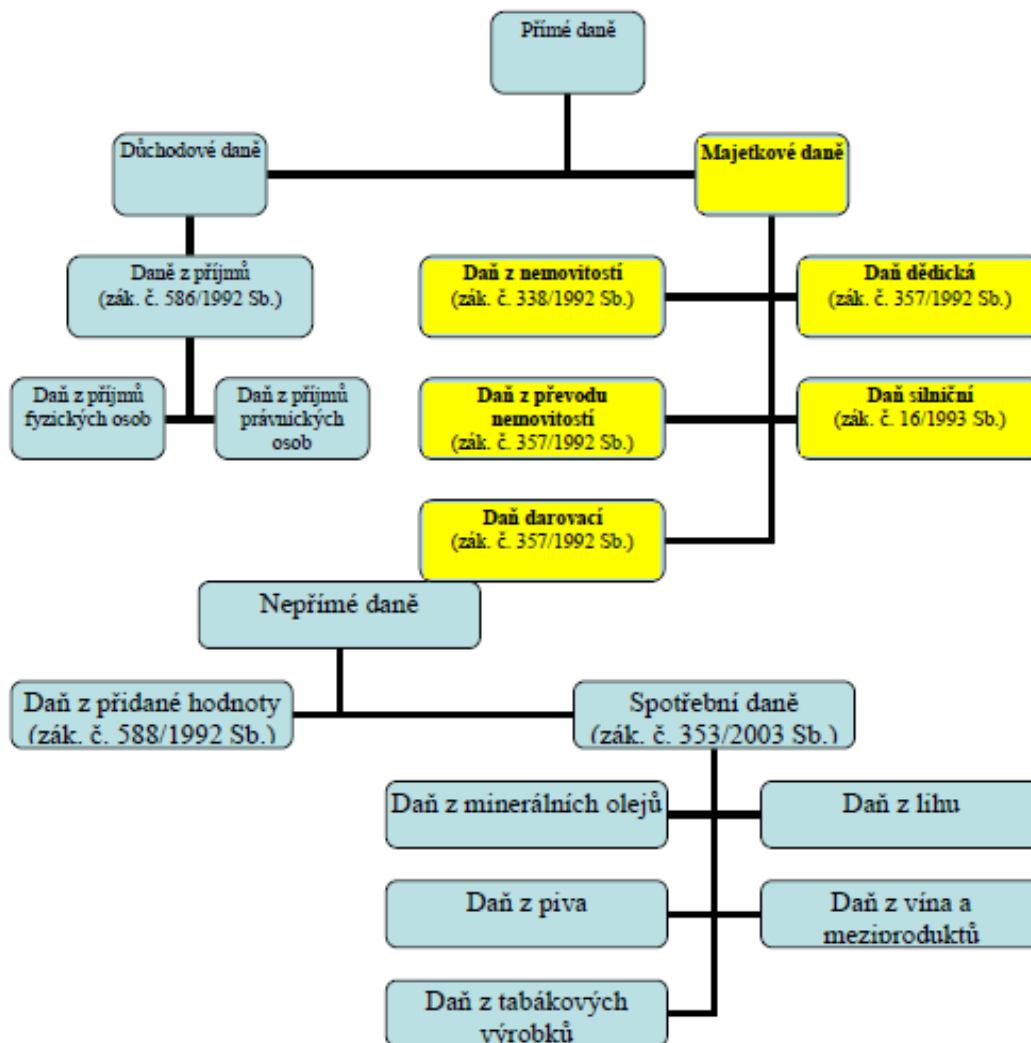
Table 1 Financial headquarters and financial offices in the CR
Source: [21]

b) Subjects generally tax audit

Tax audit bodies are those bodies which, under applicable tax laws are required to file tax claims, reporting or billing. They are both self-employed - a natural person or legal entity established for the purpose of business and citizens, who by law becomes chargeable to any of the individual, the state tax provided. [6, p. 15]

1.2 Breakdown of taxes

Tax system in the Czech Republic is divided into direct and indirect taxes. This classification is based on the method of collection and allocation of these taxes.



Scheme 1 Structure of direct and indirect taxes
Source: [12]

b) Direct taxes

Taxable income or assets of the taxpayer. Taxpayer address is known.

They are recruited on the basis of taxpayer returns filed locally competent tax - local tax office.

Breakdown of direct taxes:

- a) income tax, corporate income persons
- b) property tax,
- c) property transfer tax, inheritance and gift
- d) road tax [3]

Direct taxes are also called income tax.

b) Indirect taxes

Through indirect taxation is taxed sale of goods, services and goods as well. Registered tax payer of the tax grants and transfers (valid) the competent local tax authorities. Payer of goods or services are sold, the price fixed amount of tax burdens. Indirect taxes are those taxes called because the tax is paid by the buyer for the total price, including the tax.

Breakdown of indirect taxes:

- a) value added tax,
- b) the excise tax
- c) the tax for the environment (not yet chosen) [3]

1.2.1 Description and detailed specification of individual types of taxpayers and tax

1) Income tax on individuals

Regulated by Act No. 586/1992 Coll. On income taxes.

Subject to tax:

- income from employment and functional benefits (in particular, income from employment)
- income from business and other self-employment (in particular, income from trade, business and other businesses such as income from royalties, doctors, athletes, artists, etc.)
- investment income (eg interest on bank accounts, dividends, income of units)
- rental income (rental property)
- other income (such as winnings, income from agricultural production) [5 p. 9]

Payers of personal income:

Taxpayers of this tax are individuals, individuals who have a residence in the Czech Republic or usually reside (that is, if you are staying at least 183 days in a calendar year). These people, both on income from domestic as well as on income from foreign sources subject to tax. If a natural person in the Czech Republic does not reside, nor generally in the Czech Republic does not stay, then apply the tax only on income from sources in the Czech Republic. [5 p. 9]

Calculation of tax returns and tax:

Tax base from income from business and rental income is the difference between income and expenses if the loss arises such a difference. Tax liability is determined, under the laws applicable percentage of the tax base. Tax year is the calendar year. Self-employed workers (the self), authorized to do business under a trade license shall maintain and to control for the purpose of determining the tax base and tax submitted in accordance with applicable law 586/1992 Coll. Income Tax tax records, ie records of income and expenditure. Tax statement is required to submit a taxpayer for the preceding tax year by 31. 3. calendar year. This date is also the tax due.

Specification of the tax:

Check verifies the correctness of the taxpayer granted the tax base and tax. The taxpayer shall submit to control especially tax records, or accounting.

2) Tax on income tax

Regulated by Act No. 586/1992 Coll. On income taxes.

Subject to tax:

Are subject to tax revenues (income) from the activity. Tax base is the difference between revenues and expenses, unless such difference arises loss. [5 p. 21]

Payers of income tax:

Payers of income tax of legal persons are persons who are not natural persons, as well as government departments, which are established under special legislation:

- The Czech Republic have their seat or their place of leadership, which means the address of the place from which the taxpayer is controlled (hereinafter referred to as "seat"), have a tax obligation which applies both to income arising from sources in the Czech Republic, and on income from sources abroad.
- The Czech Republic do not have their seat, have a tax obligation of the sources that originated in the Czech Republic (CR). [5 p. 21]

Legal persons:

In practice, most often encounter the following types of legal entities established for the purpose of business:

- A limited liability company,
- Joint stock company
- A public company,
- A limited partnership,
- Team
- Owners of residential units.

Legal persons are also persons who are not established for the purpose of business:

- Foundation
- Civic associations

- Church

Legal persons are also such

- State
- Community,
- High school

Calculation of tax returns and tax:

Tax liability is determined under the laws applicable percentage of the tax base. Tax year is the calendar year. The tax is the statutory percentage of the tax base. Tax statement is required to submit a taxpayer for the preceding tax year in 31. 3. calendar year. This date is also the tax due.

Specification of the tax:

The tax control verifies the accuracy of the taxpayer granted the tax base and tax. The taxpayer shall submit to control especially tax records, or accounts and other required records. It demonstrates the fact that he states in his tax return (claim).

3) Value Added Tax

Regulated by Act No. 235/2004 Coll. Value Added Tax

Subject to tax:

Subject to tax in particular the supply of goods, services, real estate transfer. In consideration of the place of performance in the Czech Republic, also purchase goods from other EU countries. Tax base is the price excluding tax. [3 p. 117]

The payer of value added tax:

The payer of value added tax is the taxpayer who is obliged by law to pay tax of its subject of taxation.

The taxable person or entity, if economic activity takes place. Payer of value added tax, each organization based business, establishment or place of business that is registered for VAT. The obligation to become a tax payer has a body, if its business turnover exceeds 1 million at the time of 12 months consecutive. Taxpayer regardless of turnover happens every entity that provided the service or services received from an entity registered for VAT in any EU country irrespective of their turnover. [3 p. 118]

Calculation of tax returns and tax:

The tax base is the price without taxes and duties assigned percentage. Tax liability is the difference between the adopted and effected by a taxable transaction. The tax period is the calendar month or quarter. Taxpayers are required to submit VAT returns always to 25 day of the month following the tax period.

The tax return is required to give the taxpayer 25 - the same day, following the taxable period on a monthly or quarterly. On that date the tax is due.

Specification of the tax:

The tax control verifies the accuracy of the tax return that tax obligations, granted the correctness of the output tax (taxable supply) and input (received taxable). Taxpayer to check the record-in particular a requirement that is received and records of taxable transactions effected. It demonstrates the fact that he states in his tax return (claim).

4) Road Tax

Adjusts the Act No. 16/1993 Coll. Road Tax

Subject to tax:

Are particularly subject to tax road vehicles and their trailers, which are registered in the Czech Republic, are - if used for business or other self-employed activities. [5 p. 111]

The taxpayer:

Road tax payer is particularly natural or legal person who operates a vehicle is registered in the registration document while the vehicle is registered in the Czech Republic in the vehicle register.

Calculation of tax returns and tax:

The tax base is a cylinder capacity in cm³ for passenger cars, the largest sum of permitted axle loads in tonnes and the trailer axles and the maximum allowable weight in tonnes and axles for other vehicles. Taxes, the tax rate on the basis of engine size for passenger cars and load allowed on axles for other vehicles. [5 p. 111]

The taxable period is the calendar year. Tax return the taxpayer is obliged to submit to 31. 2. calendar year. On that date the tax is due.

Specification of the tax:

The tax control verifies the accuracy of the taxpayer, these tax items and accuracy of tax returns. The taxpayer shall submit to control particular technical certificates of individual vehicles, driving record required, evidence of commercial property. It demonstrates the fact that he states in his tax return (claim).

5) Real estate tax - a tax on land and buildings

Adjusts the Act No. 338/1992 Coll. Real Estate Tax

Subject to tax:

Subject to tax land and buildings.

The taxpayer:

The taxpayer is the owner of particular land or structures, natural or legal person.

Calculation of tax returns and tax:

The tax base is the land area multiplied by the price of land according to the decree. The tax base is at the buildings built-up area in m².

Charge is a tax base multiplied by the coefficient applicable by law. Tax return the taxpayer is obliged to submit to 31. 1. the reporting period. Comes a change compared to the previous tax claim does not give the taxpayer a tax return. The tax is payable by 31. 5. calendar year. [5 p. 96]

Specification of the tax:

The tax payable by check verifies tax liability, as the formal filing and subsequently the tax authority to determine the facts and an inspection, etc. přeměřením taxpayer demonstrates the fact that he states in his tax return (claim).

6) Inheritance and Gift

Modifies the law CNR č.357/1992 Coll. Inheritance, gift tax and real estate transfer tax.

Subject to tax:

The subject of inheritance tax and gift tax is to acquire property, movable and immovable property by inheritance or donation.

The taxpayer:

Taxpayer becomes the heir to the inheritance of property děděného a final inheritance. Gift tax is payable by the purchaser donated the subject, provided that the property was provided free of charge and the natural or legal person who has permanent residence or registered office in the country. If the donor is not established in this country, the taxpayer becomes a donor. The donor is a guarantor for the tax. [3 p. 101]

Calculation of tax filing and payment of tax:

The tax base is the price of property acquired free of charge to each heir. The tax is the statutory percentage of the tax base.

The property has a national obligation to file a tax return within 30 days of receipt of the contract on free transfer of ownership of real estate license with proof of deposit into the Land Register. As part of the tax return is required to establish a citizen of a certified copy or certified copy of the contract, which prove the ownership rights to property and expert opinion on the price of the property. Citizen in the tax return states the facts decisive for tax assessment and evidence of a possible claim for relief. The tax then the tax is calculated and charged the payment order. This tax is payable within 30 days of receipt of the payment order. [5 p. 102]

Specification of the tax:

Control is primarily a formal verification of the accuracy of tax returns, the acquisition of titles, expertise apod.

7) Real estate transfer tax

Modifies the law CNR č.357/1992 Coll. inheritance tax, gift tax and real estate transfer

Subject to tax:

The subject of real estate transfer tax is mainly paid transfer or transfer of ownership to real property.

The taxpayer:

The payer is usually the transferor (seller), in this case the acquirer is a guarantor for the payment of taxes.

Calculation of tax returns and tax:

The tax base is mainly the purchase price or cost price established under a special regulation, that is mainly based on expert opinion in the event that the purchase price is lower than the price under this regulation. Tax liability arises on the basis of the change of ownership. The tax is the statutory percentage of the tax base.

Tax return the taxpayer is obliged to submit by the end of the third month following the month in which it has usually been carried out (registered) transfer of ownership in the Land Register.

As part of the tax return is required to establish a citizen of a certified copy or certified copy of the contract, which prove the ownership rights to property, and expert opinion on the price of the property received under a special regulation. [5 p. 103]

Specification of the tax:

The tax checks delivered before the assessment or established basis for calculating the purchase agreement, the legal effects of registration in the real estate expert. Taxpayer demonstrates all the facts that she herself says in his tax return (claim).

8) Excise duties

Regulated by Act No. 353/2003. On Excise Duties

Subject to tax:

The subject of the statutory tax products

Types of excise duties:

- a) the tax on mineral oils
- b) the tax on spirits
- c) the tax on beer
- d) the tax on wine
- e) the tax on tobacco products [5]

The taxpayer:

The taxpayer is an individual or legal entity under the conditions defined in the Act.

Calculation of tax returns, maturity:

Tax liability is the amount of tax on manufactured or imported products. Production within the European Community tax is payable.

The actual tax on individual products is calculated by multiplying the tax base tax rate, which is for them. The taxpayer has an obligation within the time granted tax and pay.

The tax period is the calendar month.

The tax return is the taxpayer must submit within 25 days after the reporting period. [5]

Specification of the tax:

The tax administrator verifies the correctness of the taxpayer tax return tax return.

Translates to taxpayer records check required to excise tax, such as production records according to the types of products, production sheets, etc.

Taxpayer demonstrates all the facts that he stated in his tax return (claim).

2 The basic principle of fiscal control

Tax policies determine and express the procedure for determining the correct and timely collection of taxes by the tax. The tax authority has a duty to act in accordance with these principles.

Basic principles of fiscal management are:

1) The principle of legality

Tax administrators are acting in the tax on income management in accordance with the laws and other legally binding regulations. It protects the interests of the state, but on the other hand, ensure that it is not reduced rights and legitimate interests of taxpayers and other persons involved in fiscal management.

2) The principle of cooperation

Tax administrators in the tax procedure act in close cooperation with the taxpayers. To fulfill this principle, the tax shall be followed as tax regulations, the substantive laws and tax regulations. The tax is in accordance with the Tax Code also tools to collect the tax, even if the taxpayer does not provide assistance.

3) The principle of economy

Tax administrators in demanding fulfillment of tax obligations in the tax procedure selects only those resources that taxpayers least burden while achieving the objective is to select the correct procedure ie tax.

4) The principle of free assessment of evidence

It provides that in determining the tax assessed evidence at its discretion, consider all the links that came to light in the control, then evaluate the evidence and decide which evidence as evidence and witnesses who refused. While taxpayer is given the right to elect the manner and form of evidence. Also, in the amount of evidence presented is not limited.

5) The principle of Non-public

Tax management is always closed. Proceedings are open to only those persons who are legally entitled to such a procedure, which provided for by law.

6) The principle of confidentiality

Provides that all persons who were parties to the proceedings, except tax taxpayers themselves, with which the negotiations on their tax obligations are required to keep confidential all matters in the proceedings or in connection with the attention. This obligation may be exempted only under conditions where provided by law.

For breach of confidentiality, how can a worker tax, and the third person who was engaged in the tax proceedings impose a fine.

7) The principle officiality

The tax administrator is required to open a tax management and control, as soon as he is known to have caused or there is a taxpayer to claim the tax, even if the taxpayer in this direction ever met or not met their tax obligations properly. Tax management is initiated by the tax act of pointing to any taxpayer.

The principle that the tax proceedings is always what is really the content of the various legal actions, means that when applying the tax assessed, whether the legal acts do not merely formal and that the actual content nezastírají operations. Thus established the state tax administrator considers decisive for tax management.

This means that the blurring of the legal status of a formal legal act can not be authoritative basis. The decisive factor is always the actual content of the activities or tasks.

8) The principle of equality

Provides that all taxpayers have a tax proceedings before tax authorities the same procedural rights and obligations. Tax Code allows taxpayers to apply more appeals against decisions of tax authorities in a way that it can be properly identified and applied the truth.

9) The principle of cooperation

Taxpayers have a right and obligation to work closely with the tax administrator in determining the correct tax. It shall comply with mandatory laws and regulations. [22]

2.1 Permission to carry out tax audit

The tax administrator is authorized to conduct tax audits by law č.280/2009 Coll. Tax code.

Subject tax audit

The subject of tax audits, tax obligations, the claim of the taxpayer or other circumstances relevant to the finding and determination of tax related to one of fiscal management. [3, p. 238]

Instead of executing the tax

The tax audit performed by the taxpayer, usually the place where the taxpayer will create suitable conditions for carrying out tax audits. The tax checks at another suitable place, usually right at the Tax Office.

Selection of subjects for the

Selection will be based on:

- Evaluation of data from the tax claim
- Frequency of checks
- Indigenous knowledge of other tax
- Based on the local investigation
- Announcements and initiatives by other public bodies
- Other suggestions, announcements, anonymous submission, etc. [1 p. 4040]

Evaluation of data from the tax claim

For example. Taxpayer, natural or legal person for several consecutive years shows in their tax returns and claims a very low tax base and tax. The tax will analyze data from tax returns, attachments, or claim income tax or legal persons.

The tax claim attachments finds an enormous increase in inventories, receivables, very low margins, etc... From tax returns to claim the VAT implies a minimum value addend and turnover respectively. revenues correspond to revenues or income specified in claims for income tax.

The tax therefore subsequently to the above findings, doubt the accuracy of the claims made in the tax even the taxpayer control.

Periodicity of inspections

For example. The taxpayer has not yet been verified by checking the tax base and tax or not inspected for this purpose for more years.

In connection with the tax management tax administrator determines that the taxpayer paid to another entity for the supply of works, goods or services. The tax authority subsequently finds that the recipient of the money has not all tax claims, tax returns for the relevant period.

The tax on the basis of these findings, invite the recipient of the money to the tax claim - will then return and tax audit.

Tax inspection is, done on the basis of these suggestions:

1) Based on the local investigation

For example. The tax on local investigation found that the taxpayer does not record sales, inventory does not, etc.

The tax on the basis of the findings made with the taxpayer's tax audit.

2) Notices and other state organs complaints

For example. The Trade Licensing Office shall forward the tax by findings on income and business tax body of doubt as to whether the said income tax subject to its tax claims of other suggestions, announcements, anonymous submission, etc.

The tax on the basis of the findings made with the taxpayer's tax audit.

3) Other incentives, announcements, anonymous submission, etc.

For example. The tax administrator receives an anonymous notice in which the writer states that the named individual dwelling unit is rented and indicates there is doubt whether the recipient of the money for the lease states that income from the lease of its tax claim - return.

If the tax administrator determines that an anonymous submission is true and that the recipient of the money for the lease did not claim the tax - the income or return to your tax return did not, although it had the obligation undertaken on the basis of this finding for the taxpayer to an anonymous tax audit notice.

3 The course of tax audits

Tax inspection is based on statutory principles in a sequence of several consecutive sub-tasks in order:

- Preparatory phase
- Launch control
- Self-monitoring
- End of control [1]

3.1 Tax inspection

The course of tax inspection includes the preparatory phase and by officials and by the taxpayer. After commencement of the inspection will take place. Next, set your own control, in which the tax checks that were granted tax and paid on time and in the correct amount. During the last phase is the termination of tax-control checks.

3.1.1 Preparing for inspection by officials

Officer, employee tax, which was assigned control supervisor, become familiar with the contents of the assigned inspection file, familiar with it from what the complaint, or because he was assigned control. From the available information, particularly financial data systems established by the tax office information and subject to which tax the taxpayer is registered, which taxes the tax claim report, which addresses the stated place of business, whether the agent, whether it be in the previously carried out inspections, investigations and with what result. Furthermore, it finds its data from a trade license or trade register.

For any questions regarding the control of control worker consults with his supervisor, who assigned him supervised. Then according to schedule employee tax - the official contact person taxpayer or taxpayer representative, orally or in writing. In addition, the administrator or the tax. The taxpayer or his agent arrange a date and start control point for the check. [22]

3.1.2 Preparing for inspection by the taxpayer

This training should consist mainly in that the taxpayer will lead conclusive, complete and correct accounts, file tax returns, record-lead responsibilities to keep supporting documents for a minimum period in which tax law expires assess the tax. Preparing for the tax would also be based on the fact that the taxpayer before the tax acquainted with the rights and obligations, which has control over the tax and related provisions of the Tax Code. [22]

3.1.3 Beginning of the tax

The tax - the official launch party in the minutes of the hearing with the taxpayer control. The protocol defines the subject and scope of tax audit. This protocol is an instruction to the taxpayer of his rights and obligations. [1 p. 4057]

Protocol to initiate control

Protocol on the launch control, like all other protocols must contain:

- a) what will be discussed
- b) where, in what place, negotiations will
- c) start and end of negotiations
- d) that the tax and who carry out official negotiations reindeer
- e) the precise identification of persons involved in the negotiations
- f) recording of the hearing
- g) description and identification documents and other documents that the taxpayer gave during the meeting and presented for inspection
- h) information of people and their view on the lessons
- i) record the suggestions or objections of people who took part in the proceedings, also reservations against the content recorded in the protocol negotiations
- j) how the tax proposals or to express any reservations [2]

3.1.4 The rights and obligations of the taxpayer during the tax

Basic rights and obligations of the taxpayer during the tax is adjusted in § 86 paragraph 2 and 3 of the Tax Code and is found in other provisions of the Tax Code.

a) the taxpayer has a tax audit conducted in particular the following rights:

- be present at meetings with employees or other persons engaged in its activities,
- submit evidence or propose their implementation,
- refuting the doubts expressed by the tax administrator,
- be present at interrogation or questioning an expert witness and ask them questions (§ 95 paragraph 4, § 96 paragraph 5 of the Tax Code)
- Staff request the submission of a license officer that performs tax audits (§ 12 paragraph 3 of the Tax Code)
- access to your file (§ 66 et seq. Tax Code)
- lodge a complaint against the inappropriate behavior of public officers during a tax review or tax procedure with tax inspection (§ 261 of the Tax Code) - replaced the objection complaint pursuant to § 16 paragraph 4 point. d) ZSDP
- comment on the outcome of the inspection findings and ask for a deadline for comments (§ 88 paragraph 2 and 3 of the Tax Code). [1]

b) The taxpayer has a tax audit conducted in particular the following duties:

- provide the necessary services of an official who carries out tax audits (§ 82 paragraph 1, Tax Code)
- rent requested tax documents and other things outside of their premises (§ 82 paragraph 2 of the Tax Code) - tax is the 30 day period for returning borrowed documents (§ 82 paragraph 4 of the Tax Code)
- enable the implementation of tax audit,
- Provide a suitable place and conditions for the implementation of fiscal control
- disclose the tax information requested by the taxpayer organization, its structure, the content of job descriptions and staff, circulation of accounting documents, saving

documents, etc. - this requirement does not apply for residential persons

- submit evidence proving his claim
- to enable negotiations with its employee or other person engaged in its activities,
- not to conceal evidence that is available. [1]

3.1.5 Evidence - Evidence Means

The control over the evidence. The taxpayer must prove the facts stated in its tax claim, or claim an additional tax or other statutory filings.

The tax shall be verified on the basis of evidence obtained by them for actually determining the correct tax. It verifies the fact that then consider and determine which are relevant to determine the correct tax liability, but is obliged to see that these facts were not obtained in contravention of the laws, ie the applicable law. The evidence is especially the tax claims of the taxpayer, documents, opinions of experts, witnesses, the testimony of the taxpayer to the log, statement, or finding other government authorities, etc.

The tax also during the control detects and verifies the facts stated or taxpayer also failed in its tax claim, particularly checks required by the accounting and tax records. [5 p. 240]

The burden of the tax proceedings is entitled to lead in different ways in accordance with the law officer in connection with the review examines the facts and circumstances indicate a need, asking for clarification, performs spot checks, etc....

In case of any doubt, the tax administrator may ask the taxpayer to submit the required explanation and oral application. If the tax still doubts about some of the indications taxpayer is entitled to the tax issue a decision that the taxpayer within a reasonable time to the fact on which the tax shown in doubt. [18]

3.1.6 The local investigation

The tax administrator is authorized to conduct local inquiries. The aim of the local investigation is preliminary information on obtaining tax agencies and other entities, which could then be used in tax proceedings, to determine the correct tax amount. Local inquiries can be made the taxpayer, also during the inspection. [4, p. 251]

Local surveys conducted both before carrying out tax audits, and in its course is aimed primarily at obtaining information on tax subjects, and obtaining evidence.

The tax administrator is authorized to make inquiries in the course of video or audio recording and document the following course of action. The implementation of such records shall inform the person involved in such proceedings.

Official, ie employee tax, which has made local inquiries in accordance with the statutory provisions in order to access the tax on land, industrial properties, and the place and rooms in public transportation, places to store shipping containers, storage places for accounting, the accounting records and information on technical data carriers and to the extent necessary and urgent needs for fiscal management. If it is necessary and needed for tax administration, this law has an official person, too, if it is a dwelling which the taxpayer used for business purposes if the relevant facts can not find any other way. [9, p. 112]

Taxpayer, other persons present shall be required to provide officials in carrying out local investigations synergies are obliged to lend the tax documents you require this and also other things that the tax shall become necessary for the purposes of tax administration. The tax administrator may also take samples for things for expertise.

Loan documents, items and samples or the tax confirmed in their removal. In so far as the nature of the loan documents, things, samples shall tax return within 30 days from the days of their receipt. In cases of necessity, be entitled to extend this period at the request of a senior tax manager. The result of local inquiry, writes the tax according to the nature of the investigation report of that investigation or prepare an official record.

Institute a local inquiry is governed by part 2 of the Tax Code - practices in tax administration.

3.1.7 The expert evidence

Process in cases where the tax alone can not adequately assess the professional events for the right tax and needs to expert opinion, this assessment can provide professional expert. [3, p. 240]

If, in the case of the peer review conducted by the tax expert interrogation protocol, the taxpayer is entitled to be present at this hearing and is entitled to ask experts in the matter of expert opinion questions. The tax is the taxpayer must timely notify the interrogation expert.

3.1.8 Testimony

The subject of the relevant circumstances in the administration of taxes, is required as a witness in Tax Administration any person to testify, and particularly about the circumstances relating to other persons, unless that person is known. These persons have a duty to testify truthfully and nothing nezamlčet.

The taxpayer is entitled to be participated in questioning a witness and put him in proving his rights and obligations of the questions. The tax is required on the implementation of a witness in time to notify the taxpayer if there is no danger of delay [11, p. 240]

3.1.9 Control report

Following an evidence procedure writes the tax inspection report, which contains in its introduction to the identification of the controlled taxpayer, if the representative, the representative and the identification on the basis that full power is these legitimate taxpayer representation. At the beginning of the tax shall, when control was initiated. The other contents of the inspection report, indicating in particular the inspection findings. The contents of the report the control must be clear what evidence was presented during check made out and found that the evidence assessed tax as applicable to the audit findings to why the evidence and refused to do so.

The audit report shall state the specific findings below, that particular error, which documents the findings and amounts of this finding is true and that the legal provisions violated the taxpayer.

The audit report is a numerical summary, quantification of the tax base and tax which said taxpayer in his tax claims and found that after checking with the tax administrator stating the differences. [8, p. 169]

At the end of the inspection report shall state the tax, when and how the inspection was completed, indicate the reference number of the protocol, under which the inspection report was discussed.

3.1.10 Ending of the tax

The tax administrator shall prepare a report on the taxpayer and hearing it in the course of the taxpayer familiar with the results of the inspection findings.

The tax authority in the course of this Protocol inform the taxpayer with the results of the inspection mentioned in the report about the tax and ask the taxpayer to a tax audit results in the report of the inspection expressed. The taxpayer has the right to ask the tax authorities for an appropriate period in which you can control the outcome of the express findings and propose his amendments.

If the taxpayer with the results mentioned in the report agrees that the tax be considered the result of the inspection findings in discussed. Protocol on the discussion of the report co-all interested parties in the proceedings. By signing the tax audit report is completed its discussion, this report is considered to be announced, while a check over. [4, p. 348]

In the event that the controlled taxpayer refuses to report on the control of or familiar with the discussion of the report refuses to participate, or to avoid discussion of the report, the tax administrator shall deliver the completed report of the taxpayer by mail. The day the report was received taxpayer is then regarded as the day during which the part of the tax and also to discuss the ending of the tax.

If the result of inspection findings increase the tax base and tax the tax issue on the basis of the findings in the report on the control of an additional tax assessment that is due within 30 days of receipt of taxpayer.

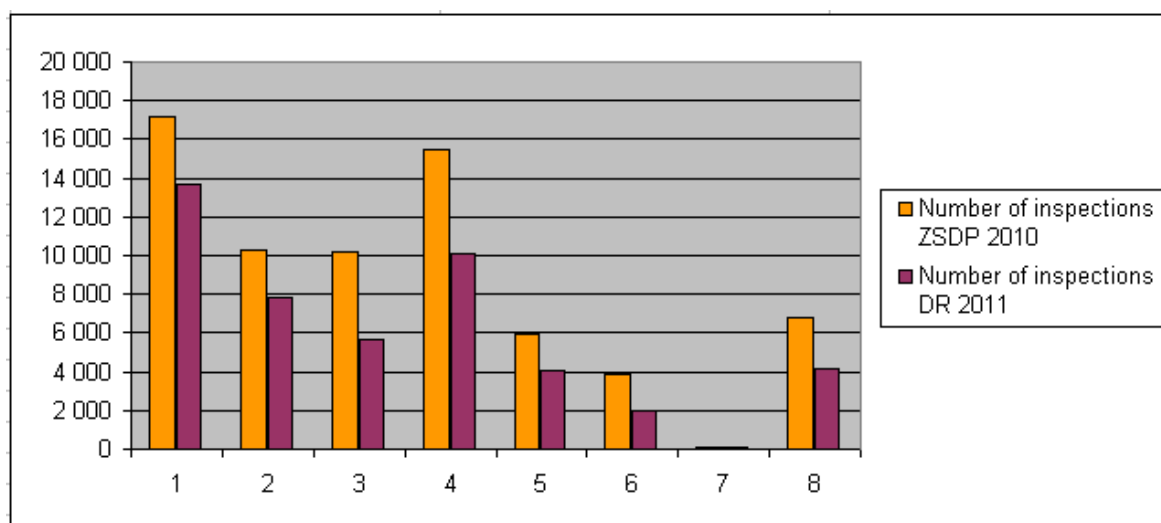
3.1.11 The additional tax assessment

After a tax inspection, based on the resulting change in the tax base, issued on the basis of the findings in the report about the tax an additional tax assessment. If the reset of inspection findings increase the tax liability, this finding is required to reimburse the taxpayer within 30 days of receipt of this notice.

3.2 Overview of tax audits by ZSDP in 2010 and the DR for 2011

| Type of income | Number of inspections ZSDP 2010 | Number of inspections DR 2011 |
|--|---------------------------------|-------------------------------|
| Value Added Tax | 17 144 | 13 710 |
| Income Tax PO | 10 259 | 7 809 |
| Income Tax FO - dependent activity | 10 216 | 5 683 |
| Income Tax FO - filing | 15 489 | 10 095 |
| Real Estate Tax | 5 928 | 4 022 |
| Special income tax rate | 3 905 | 1 966 |
| Inheritance tax, gift tax, property transfer | 58 | 66 |
| Road Tax | 6 821 | 4 122 |
| Total | 69 820 | 47 473 |

Table 2 Summary of tax audits by ZSDP in 2010 and the year 2011 in DR
Source: [25]



Graph: 1 Overview of tax audits by ZSDP in 2010 and the DR for 2011
Source: [25]

The survey shows how much tax audits were performed by ZSDP in 2010 and how many inspections were carried out for 2011 after the introduction of DR. The value added tax is made according to the DR 3434 fiscal controls less than in the ZSDP.

For income tax, according to Dr PO was done by the 2450 fiscal controls less than in the ZSDP.

For income tax FO - dependent activities are carried out on 4533 tax audits less than in the ZSDP.

For income tax FO-filing was made on 5394 tax audits less than in the ZSDP. The estate tax has been made about 1939 less than controls by ZSDP. The special income tax rate was made on 1939 tax audits less than in the ZSDP. For inheritance tax, gift tax and real estate transfer tax was implemented by 8 controls than under DR.

The road tax was made on 2699 tax audits less than in the ZSDP. As the graph shows, after the introduction of the DR tax audits performed by less than ZSDP.

Tax authorities in 2011 carried out a total of 47 473 tax audits, which is compared with 2010 a decrease of more than 22,347 tax audits. Number of inspections and volume doměřených taxes was apparently influenced by the transition to the new DR.

3.3 Alternative method of determining tax

Tools:

In case the taxpayer during the inspection burden of management fails to fulfill any of its legal obligations and the tax can not institute a tax burden of proof, the tax is authorized to establish a tax based on the materials at his disposal or which he affixes. In this case, and this circumstance is not bound by the synergies of the taxpayer. [4, p. 253] This includes the case where the taxpayer fails to control accounting, inventory, and can demonstrate proven information that has entered its tax claim reporting or uncooperative tax proceedings, and therefore not able to identify tax administrator, etc.

As aids can be used as a comparison of comparable entities, and for example in the subject business, location, turnover, type of activity... You can also use various tools such as administration, explanation of the records on site, as well as other tax own knowledge. In determining the tax under the tax aids account all the circumstances under which derive benefits for the taxpayer if the taxpayer were not realized. [13 p. 108]

The tax specified in the official record used and the method of calculating the utility tax. The tax audit report describes only the process of tax, from which it must follow that he was authorized to establish tax aid, as well as tool found here enumerates the tax base and tax. In the case that the tax can not be sufficiently accurately and reliably even using the equipment, the tax administrator is authorized to negotiate a taxpayer tax.

3.4 Example of tax aid

The tax began with the taxpayer - individual tax audit for fiscal year 2009, 2010, for reasons that several consecutive years shows a very low tax base and low tax.

The taxpayer failed to substantiate after checking, and therefore had not proved the repeated calls tax data, ie the tax base and tax, which stated in its tax claims. The tax authority found that the taxpayer operated a tax period for a controlled retail butcher and a highly frequented place in Hodonin.

The taxpayer failed to submit accounts, records, documents or other evidence which would prove that he is in the tax claims data, tax base and tax. The tax assessed to the fact that the taxpayer has not demonstrated the tax claim by the alleged facts, the tax base, tax, and therefore decided to exercise its right to determine the tradeoff for using tools. The tax for equipment found in a busy place as the body, which also runs a butcher shop, has approximately the same operational area, the same number of employees. From my own database then the tax found that the body for several consecutive years shows in their tax claims substantially higher tax base and tax than controlled taxpayer that the alleged facts did not show him the tax as required.

The tax subsequently used to determine the tax and use tax as an aid to this claim and the taxpayer's average income and expenditure for the previous three tax years. Based on this equipment was controlled taxpayer additionally assessed tax of 26.318, - CZK.

3.5 The specific example of how the tax authorities during tax audit

Tax office protocol initiated tax checks for payment of personal income for tax year 2010. During the implementation of this control took the tax accounting for legitimate doubt about expenditures in the amount of 1,036,000, - CZK for the presented, taxpayer cash paid supplier invoices. According to the contents of this vendor invoices should be made for consultancy services and market research into the subject of the sale of porcelain products in Ukraine. The tax, therefore, called on the taxpayer to him within the time showed him how these expenditures were used to achieve and maintain income. The taxpayer submitted the tax evidence of the correctness of his assertion that is the legitimate exercise of such expenditure. The price presented extensive calculations and shown in the vendor testified that the counseling activities of the contractor actually came.

Even after the racing had the burden of tax management continues to question the content delivered to billing for the service.

The tax therefore dožádal suppliers local tax office for verification of delivery - billed advisory activities, ie whether the supplier of consultancy services was made, whether the annual accounts of the case properly, whether and how to carry out market research in Ukraine. Also asked the relevant local tax authority, that if found contrary to what the controlled taxpayer, did testify to the suppliers protocol.

The requested tax for local investigation found that the contractor has the financial case for revenue recognition.

Contractor himself at a local investigation in the minutes of the local investigation indicated that the invoice did not expose a service.

The requested tax has therefore decided to carry out with the supplier testimony, the announcement said controlled taxpayer that is entitled to participate in questioning a witness, and at what time he has the right to ask the witness questions.

Controlled taxpayer did not use his right to testify, to which the supplier stated that the invoice expose and market research did not, or did not come from the management apologized.

The tax assessed in accordance with the law all the evidence, each alone and then all in relation to one another and identified as a decisive proof testimony to the supplier protocol.

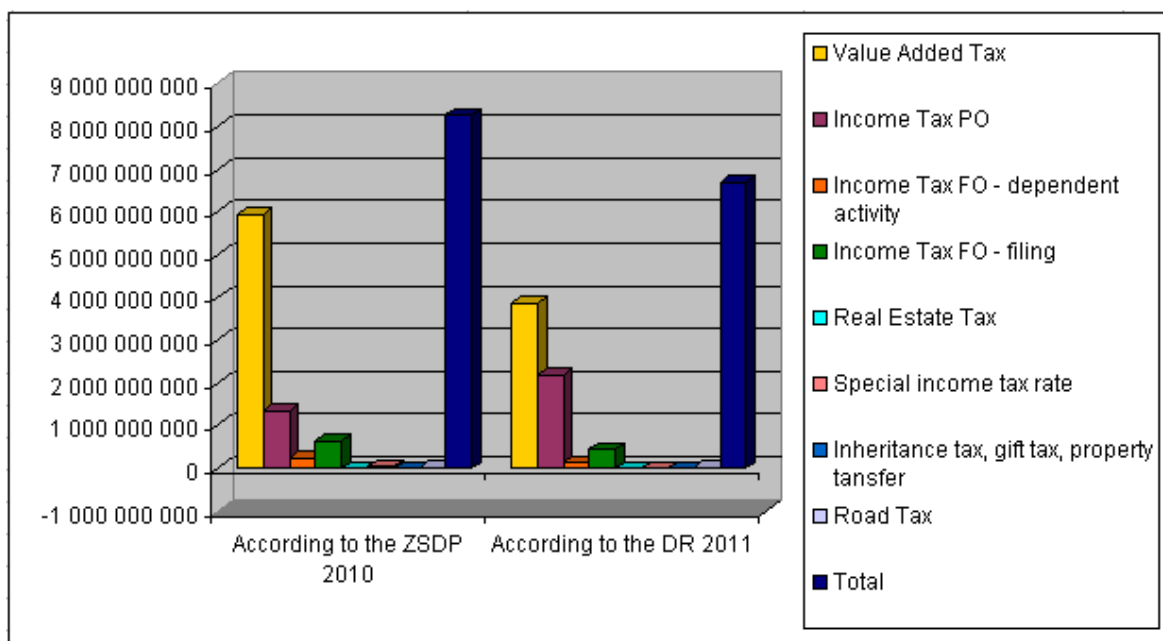
Then performing control to assess the tax raised expenditure reducing the tax base of 1,036,000, - CZK as a taxpayer for the purpose of achieving and maintaining income unproven.

Based on this finding ruled out the expense, increased tax base, thus ascertained from the tax base discovered a new tax liability and subsequent control of its own motion doměřil tax of 1 232 840, - CZK.

3.6 List the amounts in CZK recovery of tax audits by ZSDP for 2010 and the DR for 2011

| Type of income | According to the ZSDP 2010 | According to the DR 2011 |
|--|-----------------------------------|---------------------------------|
| Value Added Tax | 5 949 126 392 | 3 879 254 200 |
| Income Tax PO | 1 342 598 473 | 2 200 423 054 |
| Income Tax FO - dependent activity | 256 481 115 | 127 954 194 |
| Income Tax FO - filing | 639 008 014 | 443 473 437 |
| Real Estate Tax | 10 829 877 | 7 522 497 |
| Special income tax rate | 45 697 393 | 9 747 700 |
| Inheritance tax, gift tax, property transfer | -4 140 | 87 649 |
| Road Tax | 27 112 065 | 17 515 965 |
| Total | 8 270 849 189 | 6 685 978 696 |

Table 3 Summary of amounts in CZK recovery of tax audits by ZSDP for 2010 and the year 2011 in DR
Source: [26]



Graph: 2 Overview of the amounts in CZK recovery of tax audits by ZSPD for 2010 and the year 2011 in DR
Source: [26]

The survey shows how the recovery was CZK tax audits by ZSDP in 2010 and the newly established DR, which is valid from 2011.

The value added tax according to the ZSDP recovery of 2,069,872,129 CZK by, more than DR.

For income tax, according to Dr PO recovery of 1,142,175,419 CZK by, more than ZSDP. According ZSPD for income tax FO - dependent activity was about 128 526 921 CZK recovery than under DR.

About 195 534 577 CZK more on the recovery of income tax FO - filing by ZSDP. For property taxes, according to Dr recovery of CZK 3,307,380 less than in the ZSDP. About 35,949,698 CZK more were assessed pursuant to the ZSDP.

According to DR inheritance tax, gift tax, property transfer recovery was about 83 509 CZK more than in the ZSDP.

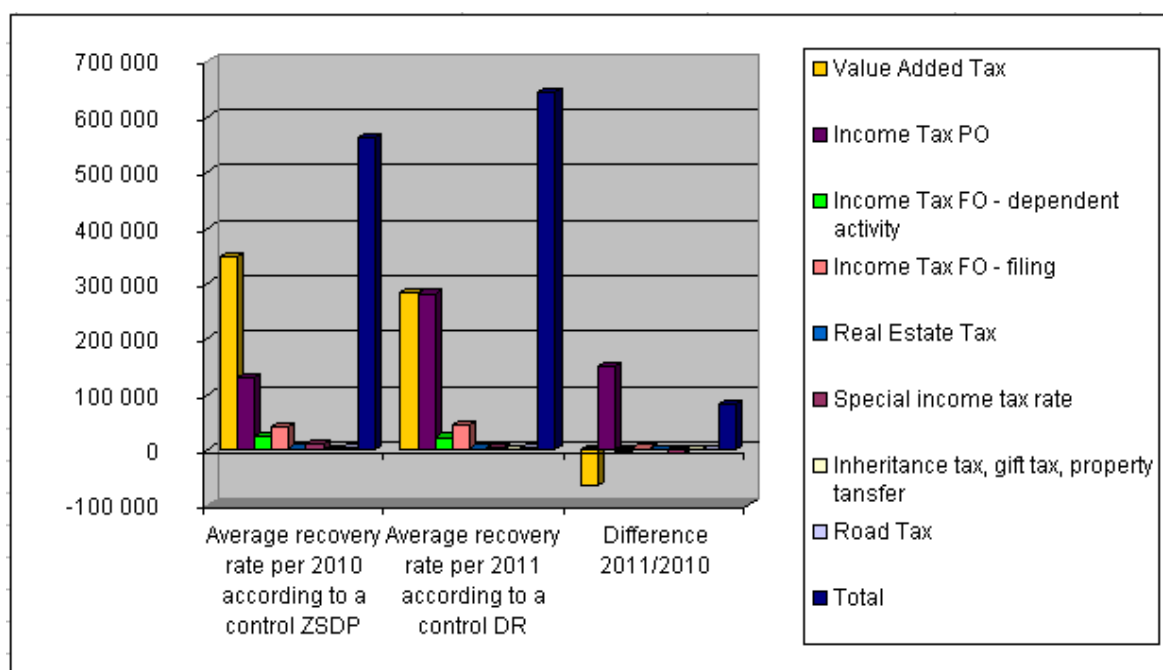
The road tax was recovery of 17,515,965 CZK less according to DR. For the year 2011 by Dr A total recovery of tax audits 6,685,978,696 CZK, which is compared with the year 2010, according to ZSDP decrease of 1,584,870,493 CZK. Already under the graph is known that under the ZSDP recovery of tax audits CZK more than under the newly established DR.

3.7 List the amount of taxes to 1 recovery control by ZSDP and DR

| Type of income | Average recovery rate per 2010 according to a control ZSDP | Average recovery rate per 2011 according to a control DR | Difference 2011/2010 |
|--|--|--|----------------------|
| Value Added Tax | 347 009 | 282 951 | -64 059 |
| Income Tax PO | 130 870 | 281 780 | 150 910 |
| Income Tax FO - dependent activity | 25 106 | 22 515 | -2 591 |
| Income Tax FO - filing | 41 256 | 43 930 | 2 674 |
| Real Estate Tax | 1 827 | 1 870 | 43 |
| Special income tax rate | 11 702 | 4 958 | -6 744 |
| Inheritance tax, gift tax, property transfer | -71 | 1 328 | 1 399 |
| Road Tax | 3 975 | 4 249 | 275 |
| Total | 561 674 | 643 582 | 81 909 |

Table 4 Summary recovery amount of taxes to 1 under the control of ZSDP and DR

Source: [26]



Graph: 3 List the amount of taxes to 1 recovery control by ZSDP and DR

Source: [26]

The table and graph shows that the amount of recovery of taxes according to the DR one check was generally higher than ZSDP.

The largest increase in tax recovery recorded on one check from corporate tax and tax on real estate.

Conversely, the biggest decline compared to ZSDP recorded value added tax.

Other taxes not experienced significant differences in the amount of taxes to one doměřených control.

Overall summary:

As compared to 2011, according to a new DR compared to ZSDP can be inferred and assume that the application of DR to the tax administration in 2011 for the tax is not easy and gradual. As with most newly introduced legal institutions, there was a slowdown evident in the control activities because of the gradual learning of the tax law of the tax control activities used to apply and put it into practice.

The above comparison shows that the increased recovery of taxes on one check total. The decline in recovery of taxes on one check by individual types of taxes was mainly in DPH. This decline was probably caused by the transition to DR and demanding selection process of this tax.

In the future can be a complete and "routine" application of the Tax Code in the tax practice likely to expect a higher overall efficiency of tax collection to tax inspection. Clearly it will be possible to assess the effectiveness of the tax after the introduction of DR into practice to practical application of multi-DR. Increased explanatory power, can no longer expect the comparison of statistical data recovery for tax year 2012 to the year 2010, because in 2012 is expected to have smooth control action according DR tax authorities.

4 Adjustments means

The recipient can defend the decision against the tax appeals, which are ordinary and extraordinary.

4.1 The proper remedy in the context of the

Appeal

The taxpayer, who was on the basis of the inspection report issued and served with the decision and the additional tax assessment, which changes the tax entity tax liability is authorized in accordance with the provisions of § 109 DR appeal against this decision within 30 days from the date of delivery of this decision. [5, p. 243]

Appeals must be based on the provisions of § 109 DR include the following:

- Designation of the tax, which must be accurately stated the appellant
- Designation of the appellant that this must be stated precisely
- Demand for payment reference number, its number or other unique identification

[5, p. 243]

The decision against which the taxpayer relies is required in this appeal include:

- Which, contrary to legal regulations, or with which the facts of the tax decided by the tax assessment, or such other reasons for the contested decision indicates incorrect
- Proposal of evidence to the claims it makes in the appeal, unless objection on appeal only conflict with the law
- That the changes proposed in the contested decision or the decision whether to cancel

The tax appeal refused on the grounds:

- non-
- If it was filed after the deadline
- If the appeal was lodged by a person not competent [5, p. 244]

4.1.1 Procedure for tax appeal

The tax authority shall examine the alleged facts in the appeal decision and the recipient decides to appeal:

- a) if he decides on the appeal in its entirety, ie, fully complies with the appellant autoremedy.
- b) if he decides, he shall refer the appeal to the relevant part of the file with their opinion, an appeal body, that body does not approach superior to the authority which issued the decision. Appellate Body shall refer the relevant facts within the overlay report, stating an opinion on all the reasons mentioned in the appeal, the proposal to decide whether an appeal is not inaccessible, etc. [10, p. 208]

4.1.2 Procedure of the Appellate Body

The Board shall examine the appeal. Appellate Body may require the addition of the Tax Office documents, conduct further inquiry procedure, removal of procedural irregularities. Then issue a decision on the appeal verdict. Appellate Body, tax procedure and issued a decision that is an additional tax assessment issued after inspection:

- a) changes the contested decision
- b) cancel the contested decision and stop control
- c) reject the appeal and confirm the contested decision [3, p. 243]

4.1.3 Recovery management

In the event that proceedings have been terminated pursuant to a final decision, a proposal to tax the taxpayer, which took the decision to restore the proceedings ex officio cases:

- If you have come to light new facts or evidence which could not be in the original proceedings. [4, p. 256]
- For example, the tax decision was made on the basis of false, fraudulent, also forged documents, false testimony, false expert opinion.

If these new facts and evidence certifying the tax, which issued the decision, as a decisive change in the original decision to issue a new decision and the original decision on the same subject is canceled.

4.2 Example appeal - an appeal

The tax body that was tax control, demonstrated during this inspection any facts stated in his tax return to tax personal income, has not been shown any documents or records. He said that the tax records or documents does not, because he led the accounting records, but this moved to Austria, documents and records returned to him, her name and I do not remember the specific residence he is not known.

The tax, Tax Office, advanced further so that the taxpayer retained earnings, which he said the tax return of 5 million CZK and expenditures which, though also failed to substantiate, that did not show him to apply a flat rate of 50%. Thus he established control of the tax base of 2.5 million compared to him said the tax base of 120,000, CZK. Based on these identified tax base tax taxpayer doměřil tax of 357.000, - CZK.

Taxpayer against additional payment assessment, which originated as a result of the inspection report of inspection, appealed.

The taxpayer failed in its appeal against the accurate identification of specifically what decision he is referring. Therefore, administrators criticized this as a defect submission and invited the appellant to appeal within a specified period added. Meet the requirement of taxpayer and tax administrator within, adding that it refers to payment assessment, this demand for payment issued by the identified reference.

Subsequently, the tax appeals filed preoccupied with content, particularly where appellant attacked prove incorrect tax assessment. He stated that the tax was not entitled to do so, because he kept the receipts, which stated in the tax return, but he asserted expenses in the amount of lump-sum spending, which is contrary to the evidence, because it believed the tax on that income tax returns, but believe, without specifying why, his expenses. He stated that the tax procedure was purely instrumental, incorrect and damaging. The tax itself not decided on appeal, also insisted the findings and referred the appeal to higher authority and Financial Directorate.

Appellate Body considered the appeal of the taxpayer as eligible, the tax base and tax revenue office as erroneous. Therefore, a decision in which the tax administrator said that proceeded incorrectly, that in this case could not determine the tax burden of proof, however, that tax was a charge for the use of aids. Therefore ordered the tax to the procured equipment, as an aid to investigation found revenues, expenses, etc. for taxpayers with a similar line of business, then to him after an investigation, said the outcome of this investigation. The tax revenue office upheld the superior authority, sent him the desired effect. Subsequently, a senior financial institution headquarters, Financial Authority issued a decision - an additional tax assessment changed and issued a decision tool for determining tax of 96.000, - CZK on the ground in which he stated, as determined using tax aids and why. Against this decision has been appealed taxpayer.

Tax Office decision also ordered the taxpayer a fine of 10.000, - CZK for that taxpayer has failed to fulfill an obligation that is the nature of the kind that failed to control the prescribed records.

Even to this decision, the taxpayer has exercised the right to appeal and appealed to.

Differences between ZSDP and DR:

According to the Law on Tax Administration:

Additionally, provided the tax was due within 15 days. From the date of coming into force of additional demand for payment.

According to the Tax Code:

The tax is payable until after the appellate decision, that is matched to an appeals procedure. The appeal puts the entry into force of additional demand for payment.

The adjustment in the tax procedure is a major strengthening of the position and in particular the protection of the taxpayer, which could be based on incorrect procedural

rules set out the Tax Office after checking the incorrect amount of tax that was payable by ZSDP 30 days after receipt of payment of the additional acreage. This procedure often causing considerable binding of taxpayers funds until the final decision of a superior authority, which in several cases, the amount of additional tax set has changed or is no longer issued and payable an additional tax assessment wiped out.

5 Correspondence to tax inspection

In connection with executing the tax rise to various documents and in particular:

5.1 Challenges and summons

This is a decision of the tax, about what and how much time the taxpayer to do. Teach him about the consequences of failure to comply with the tax administrator.

a) The records of the hearing

Protocols are in control over a significant and powerful evidence. They are scheduling, as a taxpayer, so the witnesses or third parties.

In the tax records of hearings conducted captures the taxpayer or other persons. An oral hearing conducted by the tax authority to the log identifies, explains and shows the condition that the tax be considered during the inspection required for the explanation or clarification. The protocol is shown or documented course of action going on description or statement of taxpayers. He taxpayer is entitled to control over the administration of the log and the various statements that it considers important or relevant to the finding of the tax base. [6, p. 420]

Through the Protocol on hearing check is usually initiated and terminated.

b) Endorsement

The official record includes the following tax facts that relate to fiscal control and are not listed elsewhere. For example, the content and course of various meetings and personal meetings or telephone, also here the tax lists and other facts relating to the tax administration will attempt to tax inspection, as the findings of communication, notes, as well as other materials various documents, etc. Following an investigation into the official record shows also the result of the tax investigation. [12, p. 256]

c) The requested tax

The extent of their competence in the tax administrator may ask the course of the audit of another tax, mostly other relevant local tax authority to perform the required actions, the various findings, verification, etc.

In case of doubt the tax is often the tax audit is a review of expenses (costs) that the taxpayer has exercised on the basis of the declared supplier deliveries, which is based in the scope of another tax, where the latter has doubts about their accuracy and completeness. In this case, the tax usually progresses so that the requested suppliers local tax office for verification of documents, invoices and other documents particularly by local inquiry or hearing that is testimony to the supplier's protocol for local investigations, witness statements or conduct of the protocol. The aim of these operations is to check with the supplier that supplies actually made and whether cash flows are made as controlled by the taxpayer for which an inspection is made notes. Also often negotiate a copy and send photocopies of all documents that were created at the supplier accounting for the controlled case. [11, p. 148]

5.2 Challenges

The tax issues in the control of various challenges and decisions.

In particular:

a) Challenges - a summons to the beginning of the tax

These challenges are issued especially when you can not negotiate with the taxpayer orally by telephone the date and time of the start or control despite oral agreement failed to launch control. The tax administrator shall summon the taxpayer challenge in which the taxpayer is invited to attend the launch control. The tax in the call, enter the place, date and time of implementation of this act. In the notice, the tax administrator shall advise the taxpayer of the consequences of infringement, it also learns that if it fails to control or to a challenge, it can leave the taxpayer to show the Police. [23]

b) Challenges to authenticate documents

If the taxpayer fails during the inspection required documents, the tax administrator is authorized to ask the taxpayer to substantiate them. The tax period the taxpayer to produce the required documents.

In the notice, the tax administrator shall advise the taxpayer of the consequences of infringement, it also learns that he can demonstrate the required documents and thus proves its tax base, he is entitled to determine the tax based on the materials. [20]

c) Challenges to prove facts

For example. If the tax during the tax question on the facts that the taxpayer provides, especially on spending and use their achievement to maintain income, or other facts decisive for the right tax prompts the taxpayer to prove these facts. For expenditure ask the taxpayer to prove to him how these expenditures were used to achieve and maintain income.

In the notice, the tax administrator shall advise the taxpayer of the consequences of infringement, it also learns that if they can demonstrate the required documents and thus proves its tax base is entitled to determine his tax based on the materials. Furthermore, he learns that the evidence is not binding.

d) Calls for cooperation with other government bodies

For example. If the tax administrator deems it necessary for the checking to verify some facts about the claims of the taxpayer, which can be checked by another state body, such as the Trade Office, Land Registry Office, municipal offices, police, etc. He asks them about the cooperation. The invitation shall indicate and specifies what information a public authority for requests. Even in these cases highlights the lessons learned as a result of the infringement.

5.3 Decision-period

Deadlines are set by taxpayer. Distinguish between legal limit - are precisely defined by law and individual deadlines, which in its own decree sets the tax.

The decision to extend the deadline for the checking

The taxpayer is entitled to apply for an extension to it the tax provided during the inspection decision. The tax authority shall examine the request of the taxpayer, the reasons for the request and the extension to allow or reject. [9, p. 413]

Further, the amount of non phase-in decisions that may arise during the inspection:

Decision on appointing the expert

Decision - disciplinary fine

Decision on objection

The decision of the Police presentation [9, p. 415]

6 Creating your own tax audit process in tax inspection

1) According to the Law on Tax Administration (hereinafter ZSDP)

Creating your own tax audit process by the end of 2010 based on Law 337/1992 Coll. On Tax Administration

2) According to Law - Tax Code (hereinafter DR)

Creating your own tax audit process from the beginning of 2011 based on the law No. 280/2009 Coll. Tax Code

6.1 Examples of the tax audit process, indicating differences in the development process according to the Law on Tax Administration (ZSDP) and the Tax Code (DR)

1) The procedural situation - time to conduct the inspection according to DR

The tax assessment on the basis of information contained in tax returns, started in 2011 on 25. 3. 2011 tax audit of the taxpayer - legal entity for all tax periods, which allows law - DR. The taxpayer filed a tax return each day 31.3 for each tax period.

Process according to DR deal with the situation:

According to the provisions of § 148 paragraph 1 DR initiated tax checks within 3 years from the filing of tax returns for taxable period in 2008, 2009, 2010.

The tax is bound to the commencement of the inspection period for determination of the tax (Tax Code § 148). The period within which the tax is entitled to initiate tax audit is three years from its origin, which is derived from the deadline for filing the proper tax claims (returns or reports or bill), or the date of tax payment in the event that was not necessary to make good tax claims. The deadline for commencement of the inspection,

however, expires at the latest if the elapsed 10 years since its inception. The tax administrator is bound by such notice in accordance with the provisions of § 148 of the Tax Code. It must be assumed that the deadline for tax assessment shall be extended by one year if in the last 12 months before the expiry of the act was in accordance with § 148 paragraph 2 of the Tax Code, that the deadline for tax assessment runs again, if there is a transaction according to § 148 paragraph 3 of the Tax Code and that the deadline for the tax assessment does not run when the events according to § 148 paragraph 4 of the Tax Code. The very beginning of the tax for the time limit for the determination of such tax effect from the date of beginning of the tax limit for tax assessment again. For the beginning of the tax on tax for the taxable period has elapsed, it is also very important transitional provisions relating to the safeguarding of the beginning of the period for tax assessment and maintenance of the effects of intervening facts to 31. 12. 2010 according to the ZSDP (§ 264 section 4 of the Tax Code).

For example, the end of 2011, the tax administrator may initiate tax audit tax personal income, or income tax of legal entities for fiscal year 2008, 2009 and 2010.

2) The procedural situation - time to conduct the inspection according to ZSDP

The tax assessment on the basis of information contained in tax returns, started in 2011 on 25. 3. 2011 tax audit of the taxpayer - legal entity for all tax periods, which allows law - ZSDP.

Process according to the resolution of the situation ZSDP:

The tax commenced in accordance with § 47 paragraph 1, ZSDP tax audit and 3 years from the end of the tax period in which the taxpayer was chargeable. The tax is launched tax audits for tax year 2008, 2009 (the year 2007, it was possible to start 31. 12. 2010).

After 3 years, according to the provisions of § 47 ZSDP tax could not assess the tax already assessed tax liability, granted taxpayer for the taxable period in 2007, was no longer entitled to invoke the control in 2007.

However, if the tax before the end of this 3year period did the act, which made for a tax assessment, or its additional determination, began running 3year period from the end of the year in which such action was made and the taxpayer to act on this knowledge. Based on these actions made by extending the period for assessment, at the latest so you can extend the deadline for its supplementary assessment or determination within 10 years after the taxpayer had a duty to file tax statement (return) or a message, and this period shall be counted from the end of the tax period of this obligation. Similarly, this period is counted even if the tax agency was established, but not simultaneously file a tax return or report.

3) The procedural situation - nekontaktování taxpayer

The company, legal person in the subject could not be contacted when the audit begins, the tax administrator discovered that on that seat does not stay with the company.

Process according to DR solutions:

The tax for the taxpayer nekontaktování, took the opportunity provisions § 87 paragraph of the Tax Code, under this call taxpayer to allow inspection. If the taxpayer informs the tax authorities on the basis of compelling reasons which can not, respectively. not within the tax period to comply, or not allow the tax within the specified time by the tax authority to initiate and perform tax control, tax administrator is authorized to determine tax liability based on the materials.

Process according to ZSDP deal with the situation:

The tax had the opportunity to use the decision in accordance with the provisions of § 29 paragraph 1, ZSDP and summon the taxpayer to appear within a specified period in order to hold a tax administrator to initiate tax audits. If the taxpayer failed to call even after repeated calls and according to usual practice, it failed to launch control and no police present, if a tax administrator to assess the course of evidence in accordance with

§ 31, paragraph 5, ie that the taxpayer has not evidence the fact that he said any of the obligations he had the statutory, so could not determine the tax liability to the management burden (of proof) in accordance with paragraph 1-4, § 31, the tax administrator may exercise the privileges determine the tax liability for the use of aids.

4) The procedural situation - legal entity taxpayer avoided allowing version control

Process according to DR deal with the situation:

The tax taxpayer delivered the invitation to him that made it possible to initiate and carry out tax audits. Justify its call to the provisions of § 86 paragraph 1, the DR, under which the taxpayer is obliged to allow managers to initiate and implement tax tax audit.

Process according to ZSDP deal with the situation:

The tax challenge relied on the provisions of § 16 paragraph 1, ZSDP (the obligation to allow the taxpayer the tax design and launch control was not in the ZSDP adjusted).

5) Process conditions - launch control for more taxes

The tax tax audit initiated by the taxpayer, legal person. At the start of inspections revealed the need to start checking for more taxes.

Process according to DR deal with the situation:

The tax in accordance with § 85 paragraph 4 DR launched a tax audit for more taxes.

Process according to AAT deal with the situation:

The tax started tax audits in accordance with the provisions of § 16 of ZSDP usually for one tax. (Possibility to launch tax audits for more taxes is not regulated by law).

6) The procedural situation - beginning of the tax point

Taxpayer, legal person questioned the start time control.

Process according to DR deal with the situation:

The tax administrator told the taxpayer which the check is initiated. Communication rested unambiguous specification of the commencement of monitoring in accordance with the provisions of § 87 paragraph 1 DR. The tax entity in the tax content of the notice stated that the first act against him in which he clearly defines the subject matter and scope will be to check in which will examine and determine its tax liability or to verify his claims, or other factors important and decisive for proper detection, verification and tax control is started.

Procession deal with the situation according to the ZSDP:

The tax taxpayer told that this has been initiated by writing spolupodepsáním protocol and to initiate control. This notice of appeal relied only on the number of the internal methodology. (The moment of launch control was not in the ZSDP modified).

7) Process conditions - launch control - definition of the period under review

The tax tax audit protocol initiated by the taxpayer, legal person.

Process solution to the situation at the start of DR inspection:

The tax in accordance with § 85 paragraph 1 and 3 of the Tax Code and tax audit initiated to define the subject and scope of the particular period and management. Based on the identified shortcomings, including the subject initiated tax checks specified range during treatment.

Process solution to the situation at the start of control by ZSDP:

Manager opened the bottom of the tax audit for the tax on corporate income tax in accordance with the provisions of § 16 ZSDP. Defined a specific period. (He had to define the subject and scope of the particular period and procedure)

8) The procedural situation - clarifying the scope of tax audits during the course

The tax on a tax inspection, tax on corporate income tax at the entity discovered that the inspection findings in this tax has its own nature and directly related to value added tax.

Process according to Dr deal with the situation:

The tax in accordance with § 85 paragraph 2 stated during a tax audit inspections to check the extent of value added tax.

Process according to ZSDP situation:

The tax began in DPH tax audit completely separate - separately. (The possibility of extending control in the ZSDP was not adjusted).

9) The procedural situation – empowerment

Taxpayer, business, legal entity granted under the terms of the audit in accordance with § 27, paragraph 1 DR proxy agents. This power of attorney filed a taxpayer to the Tax Office registry. Principal-taxpayer failed to identify the full range of power and authority to substantiate the adoption of the proxy.

Process solutions (description, analysis) the situation of DR:

Under § 27, paragraph 2 DR principal is required to establish acceptance of the proxy. In accordance with § 28, paragraph 1, the principal authority shall state in its scope, so that from this mandate was clear as to which particular activities are subject to full power.

As has been the principal extent of authority defined, assessed the tax that the taxpayer act as the principal defect of administration and asked them to modify such power of attorney. This challenge issued by the tax authorities in accordance with § 28, paragraph 2 of the Tax Code, and subsequently used for this purpose, § 74 specially defined for the elimination of defects. To edit a power of attorney called the tax principal in accordance with the statutory provisions of § 28, because he was the one who defined the scope of powers of attorney, without disregard to who made the submission.

The tax subsequently notified the trustee of the deficiencies in defining the scope of power of attorney.

After removal of defects takes full power to tax efficiency. If the principal remedy defects within the set deadline, the effects of the submission made by the Agent are retained.

Process solutions (description, analysis) situation when granting power of attorney according to ZSDP:

Taxpayer, legal person, had a duty when granting power of attorney to manage the provisions of § 10 ZSDP. According to § 10 of the ZSDP taxpayer had an obligation to define the scope of powers of attorney, not to the extent authorized or is not defined -

if defined exactly inline with ZSDP the power of attorney for purposes of tax proceedings indefinitely.

10) The procedural situation - defining the scope of representation when granting power of attorney

The tax imposed controls over taxpayer, legal person, based on an invitation - a decision that the checking of the statements made by the tax authority for suppliers, and that these statements within a specified period by the tax administrator.

The taxpayer, a legal entity for tax audit had established a representative by proxy. The tax administrator shall deliver the document and call for submission of documents only representatives, which was in accordance with their scope of power of attorney. Permissions - power of attorney for representation is limited to certain acts.

Process according to DŘ deal with the situation:

The tax administrator shall proceed in accordance with the provisions of § 41 DR and representatives delivered the document only the taxpayer.

Tax Regulations abandoned fiction unlimited power of attorney and also as delivery agents, and principals. According to § 41 of the document is delivered to the DR only representative and only to the extent to which it is entitled to represent. If the principal is, therefore, represented in person to do something, has a tax obligation to deliver such a document has both - ie representatives and represented. Date of service, whichever is later (to whom it is delivered later) is decisive for the beginning of the period.

Process according to ZSDP deal with the situation:

In accordance with § 17 paragraph 7 tax delivering ZSDP (was required) document how taxpayer and the recipient - a legal person.

11) The procedural situation - a professional konsultant

The tax discussed with the taxpayer, a legal person doubts raised above the printing costs for the purchase of material claimed to be used for printing purposes. For the legal person acted in this matter and the person's managing director who led negotiations for a third party, which said that is an expert in printing and that it will consult with tax questions.

Process Solutions (description) of the situation of DR:

In accordance with § 31, paragraph 1 DR taxpayer to a tax put on weight management consultant to professional conduct. Expert consultant in the case would take on representation could also be representative of the taxpayer.

Process Solutions (description) of the situation according to ZSDP:

According to the ZSDP could not taxpayer or his representative to take on a tax professional management consultant. The ZSDP was not such a possibility is provided.

12) Process situation - power of attorney representative, who is neither a tax advisor, or attorney.

The taxpayer has granted a proxy agents, which is neither a tax advisor or attorney. The tax authority found that for him, that this same tax agent already representing a taxpayer.

Process according to DR deal with the situation:

According to the DR is no longer representing multiple entities is restricted to lawyers or tax advisors as the ZSDP, because the tax assessed this fact, that the tax agency as correct. It can be inferred that, according to DR may represent taxpayers more in any one manager agent.

Process according to ZSDP deal with the situation:

In accordance with § 11, paragraph 3 ZSDP applied restrictions on the representation. According to the cited statutory provision, it could represent more taxpayers with only one tax lawyer or tax advisor. Therefore, the elected representative pursuant to § 11 paragraph 3 ZSDP excluded from representation.

13) The procedural situation - local investigation

The tax made on the premises of the taxpayer, legal person, local investigation, which also needed to record conclusively how their own actions and premises located in machinery. This investigation led to the tax and employee of the operations manager for the participation of the taxpayer. The nature of the investigation as required preferably, *nejdůvěryhodněji* capture best evidence and conduct the actual number and type of machinery.

Process according to DR solutions:

In accordance with § 80 paragraph 4 of the DR tax negotiations took an audio recording on a digital recorder through the camera and made photographs of the actual machinery.

Process according to ZSDP solutions:

In accordance with § 15, paragraph 1 drawn up by ZSDP tax investigation by the local nature of the investigation report from the local investigation or official record. (The option to copy the image or audio recording of a local investigation has not been legally regulated).

14) Process situation - an investigation of the taxpayer who has business outside the jurisdiction of local tax

The tax during the inspection found that he, controlled locally relevant taxpayer has an establishment within the scope of the neighboring Tax Office and the needs in this division for the investigations.

Process according to DR solutions:

The tax under the provisions of § 15 DR carried out the investigation on the premises of the taxpayer, which was located outside its scope (outside the perimeter).

Process according to AAT solutions:

The tax in accordance with the provisions of § 17 ZSDP dožádal another, materially relevant tax administrator to perform any act and to conduct the investigation on the premises, an establishment that was to him the relevant taxpayer, but are located outside its scope. ZSDP to act outside its scope, even on the premises to him the competent tax body outside his district did not allow the ZSDP.

15) The procedural situation - searching activity

The tax during the tax by the taxpayer, who carried out the production and sale of products made in its flower scope of the investigation in subjects who ran the flower shop. For several of them in the search found that the controlled taxpayer gave them their products to these customers for the sale of exhibited documents, but in the records of goods sold from such income did not.

Process according to DR solutions:

The tax in accordance with § 78 paragraph 1 and was discussed with Dr entity - the citizen, from whom he should have controlled anonymous communications taxpayer buy grapes. This found during the inspection and findings used during the inspection. Article 79 § 1 of the Tax Code provides for a new institute, which implements the tax administration activities primarily in search of third parties.

Process according to AAT solutions:

The tax authority had no control over the taxpayer's search activity with third parties clearly regulated, and therefore do not usually failed by the clear statutory provision to operate during the search began for control of third parties. Search activities with third parties only in limited interconnection applied to § 15 of the institute within the local inquiries and general dealings with third parties.

16) The procedural situation - appointing the expert - an expert opinion

The tax during the tax audit of taxpayer Karaj Company Ltd. found that the accounting firm is recognized as an expense a large amount of expenses and repairs to buildings of the company. The tax on the basis of examination of the premises where the work should be carried out, considering that they were spending for reconstruction, an expenditure of capital nature, in which case the income nesnižující expense (income). Because during the negotiations with the tax body formed with doubts and misunderstandings about the nature of the taxpayer works, the tax administrator decided that the assessment of the state does not have enough expertise and decided therefore to use the legal options for finding the facts.

Process according to DR deal with the situation:

The tax in accordance with § 95, paragraph 1 DR appointed expert in order to show events for the detection and determination of the correct tax. The tax experts requested by the

expert opinion on the nature of works intended for whether it was really just a patch or not.

Process according to ZSDP deal with the situation:

The tax burden of the proceedings in accordance with the provisions of § 31 called on the taxpayer to prove himself, it was a direct tax expense. (The option to appoint an expert is not legally regulated).

17) Process conditions - copy the contents of tax audit report

The tax authority to initiate, conduct and completion of tax audit report he wrote about the tax.

Process according to DR deal with the situation:

The tax drew up a report about the tax in a specified content according to § 88 paragraph 1 DR.

Process according to ZSDP deal with the situation:

The tax drew up a report about the tax recommended by the governing body of content (elements of the inspection report have not been defined in the ZSDP).

18) The procedural situation - Deadline for expression of the outcome of the control

The discussion of the results of inspection findings in a report made about the tax the taxpayer, legal person, has expressed the need for taxpayer time in order to determine the

content control to meet, consult with a competent persons to the check and then to express the result of inspection findings.

Process according to DR deal with the situation:

At the request of the taxpayer provided the tax in accordance with § 88 paragraph 3 DR reasonable time in which the taxpayer could comment on the outcome of the inspection findings and propose amendments.

Process according to ZSDP deal with the situation:

The tax had when going through the inspection findings taxpayer allowed, in accordance with § 16, paragraph 4 ZSDP, that before the end of the tax ruling on the result shown in the audit report, the manner of its findings or proposed to supplement thereto (the deadline for the possibility of providing view on the outcome of the inspection findings were not adjusted in the ZSDP).

19) Process of the situation - a repeated design of additional evidence taxpayer to discuss the inspection findings

The taxpayer in a given period of comment on the outcome of the inspection findings of the inspection findings disagreed. Therefore suggested to add the control questioning of witnesses. The tax made on the results of those interrogations witness statements, tax audit report added. Under the tax entity designed and conducted interviews of witnesses, did not change the outcome of the inspection findings. The tax again gave taxpayer the opportunity to control the outcome of the findings stated. This again disagreed with the audit findings and suggested again the result of the inspection findings on interviews with others, it proposed witnesses.

Process according to DR deal with the situation:

Since no expression even after the taxpayer to change the inspection findings, not the taxpayer has in the discussion of tax audit report more complete assurance of the control design (§ 88 paragraph 3 of the Tax Code).

Process according to ZSDP solutions:

Bearing in mind that the ZSDP for the taxpayer did not derive any additional limitations on the design complete control, the tax was required to accommodate the taxpayer and control supplemented by interviews with others, witnesses proposed by the taxpayer.

20) Process situation

The tax administrator after checking with the company Karaj Ltd. found to be no longer controlled by the new facts, the evidence that was not and could not be without fault of the tax imposed in the already completed, the original tax audit and on which tax penetrated doubts about the correctness or completeness of the evidence has finally set on the basis of taxes or taxpayer's claim.

Process according to Dr deal with the situation:

The tax in accordance with the provisions of § 85 paragraph 5 repeatedly launched tax audits, as new facts come to light that could not be applied to the original tax audit.

Process according to ZSDP deal with the situation:

The tax made (make to) re-inspection when the conditions for the use of extraordinary remedies, especially using the recovery procedure in accordance with § 54, paragraph 1 ZSDP.

21) The procedural situation - a penalty assessment of additional tax assessed

The tax, Tax Office increased control over taxpayer tax base and tax. Manager then assessed the taxpayer additional tax assessment of a penalty. The taxpayer asked about his tax remission.

Process according to Dr deal with the situation:

Tax Code, remission fines that were assessed taxpayer after inspection, does not. Therefore, the tax exemption request for a penalty rejected.

Process according to ZSDP deal with the situation:

The tax, tax authorities in accordance with § 55 paragraph 1 and ZSDP considered the request of the taxpayer and the taxpayer penalties partially pardoned.

22) The procedural situation - determining a penalty of an additional reduction of losses

The tax, the Tax Office after checking additionally reduce taxpayer a tax loss. Then he reduced the amount of loss assessed the penalty.

Process according to DR deal with the situation:

The tax in accordance with the provisions of § 251 paragraph 1 point. c) DR assessed the taxpayer a penalty of 1%.

Process according to ZSDP deal with the situation:

The tax in accordance with § 37 b paragraph ZSDP assessed the taxpayer a penalty of 5%.

23) The procedural situation - suspend recovery of tax paid by check

Taxpayer after the ending of the tax appeal against an additional payment acreage and the amount of recovery to the end of the tax not paid the appeal proceedings.

Process according to DR deal with the situation:

In accordance with the provisions of § 109 paragraph 5 DR in response to § 143 paragraph 5 DR is the recovery of tax due date, during a check within 15 days of the date of final demand for payment. In the event of an appeal filed against such tax payment assessment is not payable due not to acquire the authority for payment.

Process according to ZSDP deal with the situation:

In accordance with § 48 paragraph 12 of ZSDP have the effect and the tax is payable immediately.

7 Conclusion and summary of the changes after the introduction of the Tax Code

Tax regulations, generally on one side of the tax mainly strengthens the position of tax authorities in tax collection, but also introduces some other institutes that strengthen the position of the taxpayer.

In the course, the possibility of beginning of the tax for the preceding tax year there is a change in time limits for initiating tax audits.

Tax code changes, or clarifies the process and the interpretation of the law on tax collection, reduce administrative burden, accelerates the process of tax.

The new tax law is compared with the Law on Tax Administration significantly more extensive (265 sections), the individual sections are, however, shorter and less comprehensive. The text of the Tax Code have been incorporated experience in applying the Law on Tax Administration and the case law, particularly the Supreme Administrative Court and Constitutional Court, and last but not least, the tax treatment process control in other EU states.

It is certainly worth noting that in connection with the adoption of the Tax Code was amended about 180 other laws, indicating the extraordinary breadth and significance of this change, the amendment were made by Act No. 281/2009 Coll.

The new legislation responds primarily to the shortcomings of the Act on the administration of taxes and fees. The new legislation is the transparent and straightforward modification of the current progress in tax administration with an emphasis on reducing the administrative burden and enhance the use of electronic tax administration support and communication with taxpayers.

Changes after the introduction of the Tax Code can be evaluated at several levels and strengthen its position in the plane of the tax level and strengthen the position of the taxpayer, also in the plains of precision, clarity, clarity, etc.

New legislation in DR better, more correctly and accurately identifies and specifies counting all 3year period and the period for computing the deadline for implementation of the tax authority. This new period is counted from the filing to filing tax returns, not from the end of the tax period in which the taxpayer was chargeable as featured ZSDP. This change is to shorten the period of change in computing. This is a change in favor of the taxpayer.

The new legislation has brought a very significant change and strengthen the position of tax in cases where the taxpayer is a non-contact or the beginning of the tax avoided. New legislation - tax code from the previous ZSDP clearly states, as in such cases.

Tax law after its introduction into practice allows the tax to start with the taxpayer for a number of control over taxes and ZSDP clearly. The existing legislation does not allow AAT clearly infer that option tax. In the DR there is a clear possibility to launch more accurate control for more taxes in the same proceedings if the circumstances arise that need to tax. This more accurate and unambiguous wording of DR legislature removes the doubt and the possibility of different interpretations of the course start checking in, more taxes in one proceeding.

In addition, tax law, unlike ZSDP accurately and unambiguously defines the moment of beginning of the tax. This exact statutory provision the legislature has unambiguously defined, the time beginning of the tax, which in professional circles in the discussed issues brought legal certainty for both parties, both for tax and for controlled taxpayer. DR is relevant provisions prevent the questioning of the early beginning of the tax, as happened in the period before the introduction of DR into practice.

The newly adopted legislation DR umožňuje tax compared to ZSDP also definitely tax control, one tax brought in, more taxes to expand it in the event that the tax during the inspection finds that its current audit findings, the impact on other taxes or other taxes related or otherwise becomes clear need for initiation of a tax on other taxes. The relevant provision is DR gives more accurate results compared to ZSDP and the possibility of unambiguous interpretation in case of extension of the tax by, more taxes.

A very important change also brings in DR. empowerment. Tax Code allows ZSDP compared to subjects with more representation of different tax and representatives, who

is not a tax advisor or attorney, which extends the taxpayer to make this free to choose a representative, in its sole discretion, that is so freely, without being bound to persons designated by law as it was during the term of ZSDP.

In direct connection with the representation set DR taxpayer obligation, principal, to define precisely the scope of this power of attorney. The power of attorney must be clearly marked extent authorized agent representing the principal in the matter before the tax authorities. The new legislation thus leaves the Institute, Institute of General Power of Attorney in the case of general power of attorney for representation before tax authorities. The relevant provision is DR provides tax legally unquestionable certainty associated with the obligation to clearly define the scope of the principal representation of the agent.

Following the representation was abolished in the DR introduction of service of documents as Agents, and the principal which was established in the ZSDP if the taxpayer had to do something. This tax obligation was discharged in DR. The document shall be delivered only to the extent the representatives of power of attorney. The relevant provisions of the DR is no longer complicate fiscal management duplication service as principals, agents and, therefore, is to simplify the practice of uselessness and proven problematic duplicate deliveries.

Tax Regulations of the newly established institute of professional consultant. In comparison to ZSDP can ask for tax management consultant, which is not representative, but has, or may have in the tax procedure for the taxpayer so-called "advisory." This option strengthens the position of the taxpayer before the tax as in cases where the taxpayer does not feel himself to be sufficiently competent, enough to fit correctly, concisely and professionally to the requirements of the tax to give him an explanation, etc. Such an expert may be the financial consultant, expert interviewed in the issue, etc....

From 1. 1. 2011 is also in the DR to changes in the local investigation. ZSDP is a comparison of DR tax clearly justified to take inquiries from the local audio or video recording. The relevant provisions of DR clearly strengthens the position for tax purposes undisputed record during the negotiations, in some specific cases, record the current status of the image. In certain cases, the new legislation strengthens the position of tax administrator within the meaning of options to get a wider range of evidence.

In terms of efficiency and reduction of administrative actions by the tax administrator, the acceleration of tax proceedings against DR or ZSDP can pursue the investigation also covered by any other place in the Finance Office. It is often, and in particular cases where the tax relevant controlled entity has an establishment covered by another financial authority. New legislation in DR is the opportunity to accelerate the process and, not least because the administration's restrictions as ZSDP had in such cases, the requested tax else pŕsobně the tax to the local survey carried out in the desired range. This option tax proves best in terms of operability, time and economics, especially in places covered by the Financial neighboring authorities. Furthermore, in the scope of other, remote offices, where the local nature requires investigation.

The DR also underwent a change process provisions of the experts and the expert opinion necessary for the purposes of tax administration. According to the provision in DR can tax itself for the particular character of the burden to establish an expert who shall make the required expert report required by the tax subject and scope. In the ZSDP, this option was clearly legally regulated. The introduction of this legal possibility for the tax authorities strengthen its position, particularly in the burden of management and especially when and where the tax does not have sufficient knowledge, expertise and knowledge to ensure that he correctly assessed the tax proceedings declared a tax entity status, situation, procedure, etc. This statutory option vplŕvající of DR is an important tool to reduce or eliminate the possibility of error by the tax assessment of evidence. In comparison to ZSDP, therefore, a significant improvement in the tax option is to get evidence - expert opinion.

The new legislation the administration of taxes and fees as compared to DR or ZSDP also brought in the relevant provisions of the mandatory requirements of the outcome of the inspection findings, including evaluation of the evidence that the tax authorities discovered during an inspection. Such an obligation in its tax structure adds impact and clarity compared to the ZSDP process control procedure to determine the tax, which subsequently strengthens the position of the taxpayer because of the inspection report under the new provisions clearly and unambiguously clear what procedures and in particular the evidence in their control findings administrator diagnosed decisive.

Considerable, very considerable strengthening of the position of the taxpayer brings an entirely new DR and unambiguous provisions under which the taxpayer has the right to request to be able within a reasonable time to comment on the results of the inspection

findings of the report of control and possibly ask for its completion. This provision, which brings in tax administration compared to ZSDP considerable legal protection for the taxpayer, before his eventual damage of the tax.

Unlike ZSDP, DR solves the problem situation, the possibility of repeated extensions ending of the tax in cases where the taxpayer has repeatedly disagreed with the audit findings and proposed more and more evidence such as testimony of other witnesses, etc. DR in the relevant provisions already prevents such a obstrukčnímu conduct by the taxpayer. Taxpayer has not repeated addition of further evidence, allowing tax ZSDP centralization versus fiscal management.

In accordance with DR, the tax itself repeatedly initiate tax audit tax, if new facts come to light that could not be in the current fiscal management applied. According to the ZSDP to be so re-start control, using only the institute recovery proceedings. The new legislation therefore simplifies the process tax and avoids complicated, according to the ZSDP lengthier process control.

The new DR deprives the tax option compared to ZSDP waive penalties set of additional tax after inspection. The relevant provisions of the DR abolished completely the power to pardon tax penalty after inspection. This provision reduces a taxpayer's current position. According to the ZSDP for a tax administrator to exercise its statutory penalties waived, which in practice has been particularly when considering that there is no willful misconduct on the part of the taxpayer. Inability to tax in such cases appears to waive the penalties currently in professional circles as a measure very hard.

Changes in amount of the payment also underwent DR in the provision of an additional amount of penalty from reduced losses after inspection. ZSDP in the case of reducing the loss of control provided as a penalty of 5%. DR to the obligation of tax assessed in the case of reducing the loss of a penalty of 1%, indicating a clear shift in favor of the taxpayer in the New Testament, DR.

The legislature introduced a provision in DR compared with ZSDP which eliminates the obligation to pay after checking out and assessed additional tax if the taxpayer against the result of the inspection findings within the statutory period of appeal. In the case of early withdrawal of DR does not acquire additional demand for payment of legal power.

Payment of tax has suspensive effect pending the outcome of the appeal proceedings. This statutory provision under DR is to protect and strengthen the position of the taxpayer, especially in cases of misconduct first instance tax. According to the ZSDP has acquired an additional demand for payment due date within a specified period after receipt of such notice, regardless of how it turns out the appeal procedure. This statutory provision prevents binding of the legislature often considerable taxpayer funds before the appellate decision as it was according to the ZSDP. The relevant provisions of DR brings a significant protection against ZSDP and strengthen the position of the taxpayer in cases of misconduct in the accuracy of additionally assessed tax for the Financial Control Authority.

Tax law, he touched all payers of taxes. The main advantages of the Tax Code is clear and consistent definitions, more support for computerization of tax administrativ and no overall increase legal certainty in the tax area. The proposal amends some powers of the Minister of Finance and its subordinate staff. The new Tax Code defines tax, among other things broadly than before. Tax Code also provides for legal persons that are entitled to instruct its employees or other individual to act on its behalf before tax to the extent of this authorization. Furthermore, changes in tax rules and establishing a monitoring changes in the allowance and supervisory devices. News can also be found in paying taxes. Finally, the Tax Code contains the issue of termination of the taxpayer and determines the amount of penalties, in areas such as penalties and interest for late payment.

Furthermore, we can summarize that the adoption of the Tax Code provides greater legal certainty for taxpayers and tax authorities, as it responds to long-term experience problems with the original interpretation of the Act on Tax Administration, which is manifested as different decisions in similar cases, regional courts, as well as individual tax. Overall and collectively, the new legislation - Dr accurate, clearer, more specific, to prevent different interpretations, as was the case with ZSDP. After the introduction of DR into practice can be the experience already gained, albeit short, to conclude that the introduction and establishment of a new DR into practice is the undisputed benefits of higher quality and better standard for the purposes of the administration of taxes, also controls than the previous ZSDP.

8 E-learning system of teaching

E-learning system of teaching is very useful, it should contribute to our high school, should also enhance and improve teaching in the subject of taxes and tax advice. Since our school teaches in Finance and Taxation, my work should enrich students further knowledge in this field. The e-learning system is a test that lets you easily identify students' knowledge. The system contains proposals for the continuation of this work, the school could bribe as new topics undergraduate work. The system also includes a study text that is suitable for use as a textbook for compulsory literature, and also for the extent of their knowledge, also contains a video tape that contains the video tax audit, students get acquainted with the course of tax audits and its basic principles. This video recording will be enriched and improve instruction for students.

8.1 Test subject to tax and tax advice

The e-learning system is a test that focuses on tax and control its progress. The test is based on the theoretical basis of this thesis. It can be used in electronic form and in a similarly self-diagnosis or a sharp test. The test is inserted in Annex No. 1

8.2 Proposal to continue the thesis

Here are suggested topics for the potential use of new undergraduate work.

Theme:

The issue of tax audit

Outline: Introduction

The theoretical basis

The course of tax audits

Analysis of strengths and weaknesses of the legislation during tax audit

The proposal to prevent weaknesses in tax audit

Conclusion

Objective: The aim of this work is to discuss the issue of tax audit, analyze the strengths and weaknesses in the legislation, tax audit. The aim is to propose a solution of the tax audit, a proposal to prevent and eliminate weaknesses in the implementation of tax audit.

Literature:

- [1] KRATOCHVÍL, J., TARANDA, P. *Daňový řád – nový zákon s komentářem. Poradce*, 2011/4.
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Theme:

Tax evasion

Outline: Introduction

- The theoretical basis
- The most common types of tax evasion
- Analysis of tax evasion
- Evaluation of the analysis of tax evasion
- Proposed measures to prevent tax evasion
- Conclusion

Objective: The aim of this work is to characterize the types of tax avoidance, tax evasion, analyze, evaluate and then to propose measures to prevent tax evasion.

Literature:

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Theme:

Suspicion of tax evasion after the intention to tax inspection

Outline: Introduction

The theoretical basis

The amount of additional tax assessment for tax audit

The amount of recovery tax on suspicion of a crime

The analysis of inspection findings

Proposed measures to prevent the crime of tax evasion

Conclusion

Objective: The aim of this work is to analyze the findings and suggest control measures to prevent the crime of tax evasion.

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Theme:

Tax advice for tax audit

Outline: Introduction

The theoretical basis

Code of Ethics by the Chamber of Tax Advisers

Representing a tax advisor for tax audit

Obstructive conduct a tax advisor

Solution obstructive conduct tax advisor for tax audit

Conclusion

Objective: The aim of this work is a description of tax advice on tax inspection, tax advisor if you have obstructive behavior, there is a proposed solution obstructive conduct tax advisor for tax audit.

Literature:

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8.3 Study text

Study the text is stored on the CD, which is part of the thesis.

8.4 The video

The video contains video of the tax audit, tax audit process and its basic principles. The video is embedded on the CD that is included in Annex No. 3

CONCLUSION

Tax inspection process is demanding and constantly evolving part of the system of tax administration. Legislation tax audit process enshrined in the Law on Tax Administration for several years by the development process of the tax shown to be inadequate. For several years, is preparing new legislation.

With effect from 1. 1. 2011 was a fundamental change in the administration of taxes and the tax adjustment process management, because the law No. 337/1992 Coll. On taxes and fees, as amended, was replaced by a new law by Act No. 280/2009 Coll., tax Code.

The new tax law is compared with the Law on Tax Administration significantly more extensive (265 sections), the individual sections are, however, shorter and less comprehensive. The text of the Tax Code have been incorporated experience in applying the Law on Tax Administration and in particular the case law of the Supreme Administrative Court and Constitutional Court. Last but not least, there is also invoked a provision of tax management process in other EU states.

Tax Regulations touched all taxes. The main advantages of the Tax Code is clear and consistent definitions, more support for computerization of tax administration in general and the overall strengthening of legal certainty in the tax area. The proposal amends some powers of the Minister of Finance and its subordinate staff. The new Tax Code defines tax, among other things broadly than before. Furthermore, changes in tax rules and establishing monitoring changes in the allowance and supervisory devices. News can also be found in paying taxes. Finally, the Tax Code contains the issue of termination of the taxpayer and determines the amount of penalties, in areas such as penalties and interest for late payment.

Tax code in general, strengthens the position of tax audit the tax authorities in tax collection, while on the other hand, it introduces some of the institutes that strengthen the position of the taxpayer.

At the time limits in the tax management tax code, among other things messy toughens stance on taxpayers who have tax returns do not make time. Such taxpayers are now in compliance with tax regulations fined.

It also leads to the introduction of new dates for the beginning of the tax for previous tax year. She was also recently clearly defined rules for the possibility of repeating the tax.

Also in the service of documents has been a major shift, since the new regulation is designed to deliver to addressee's position was identical to similar models in other process orders and to avoid any possible obstruction and avoidance of service.

Tax Regulations define full power quite differently from the law on taxes and fees. In accordance with the Tax Code, each person who will participate in the tax administration may choose a representative. Circle of those who are entitled to choose an agent, is conceived in the tax procedure and defined much more extensively than in the previous Law on Tax Administration.

A significant change in the tax audit after the introduction of the Tax Code is the suspensive effect of appeals if the taxpayer is additionally assessed tax is higher than that admitted in the tax return. According to a previous state was determined that additional assessment of tax is payable even if the taxpayer shall in due course an appeal against a tax assessment. Under the new tax code not subject to appeal shall pay the tax recovery, nor can it be execution this title, in the course of the appeal.

The new Tax Code also aims at unifying the terminology used in the tax law and procedural regulation closer links with each substantive tax laws. It is certainly worth noting that in connection with the adoption of the Tax Code was amended about 180 other laws, indicating the extraordinary breadth and importance of this change.

The new legislation contained in the Tax Procedure responds primarily to the shortcomings of the Act on the administration of taxes and fees. The new legislation is the transparent and straightforward modification of the current progress in tax administration with an emphasis on reducing the administrative burden and enhance the use of electronic tax administration support and communication with taxpayers.

Adoption Tax Code was mainly to ensure greater legal certainty, taxpayers and tax authorities, as it responds to long-term experience problems with the original interpretation of the Act on Tax Administration, which manifests itself as different decisions in similar cases, regional courts, as well as individual tax.

Based on the experience seems to be the introduction of the Tax Code for tax audits more efficient and fairer. When carrying out tax audits, in some parts strengthens position as tax to the controlled taxpayer, the taxpayer was also appointed to the tax authorities and in particular to the taxpayer was incorrect procedure by the tax could be damaged and faulty procedure against the tax effectively defend themselves.

From this perspective, the introduction of the Tax Code sided undeniable contribution to determining the correct tax liability of taxpayer on the basis of the control.

In the practical part of the thesis, where we performed an analysis of its own tax audit process under the old law, ie according to ZSDP, and then, under the Tax Code, which was put into practice from 1. 1. 2011 to know that the implementation of tax audit by the Tax Code is very beneficial.

Although the introduction of the Tax Code has brought many changes from the Tax Administration Act and fees, we can say that the implementation of the tax under the Tax Code is headed with a more professional approach.

The aim of the thesis is an analysis of tax audit, development and changes after the introduction of the Tax Code into practice and its improvement. In the introductory part, develop domestic and foreign literature, the theoretical basis of the issue.

Assessment of business



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Hodnocení bakalářské práce ústavem Ekonomika a řízení

Název bakalářské práce:

Analýza daňové kontroly, vývoj a změny po zavedení daňového řádu do praxe

Jméno a příjmení autora práce: **Michaela M a z u c h o v á**
Studijní obor: Finance a daně

| | Kritéria hodnocení | A | B | C | D | E | F |
|----|-----------------------|---|---|---|---|---|---|
| 1. | Náročnost práce | | X | | | | |
| 2. | Splnění cílů práce | | X | | | | |
| 3. | Teoretická část práce | | | X | | | |
| 4. | Praktická část práce | | | X | | | |
| 5. | Formální úprava práce | | | X | | | |

| Abecední hodnotící stupnice | | | | |
|-----------------------------|--------------------|------------------|-------------------------------|----------------------|
| Číselné hodnocení | Abecední hodnocení | Slovní hodnocení | Anglický ekvivalent hodnocení | Procentuální rozpětí |
| 1 | A | excelentní | upper - excellent | 90 – 100 % |
| 2 | B | výborný | lower - excellent | 80 – 89 % |
| 2 | C | velmi dobrý | very good | 70 – 79 % |
| 3 | D | dobrý | Good | 60 – 69 % |
| 3 | E | dostatečný | sufficient | 50 – 59 % |
| 4 | F | nevyhovující | Fail | pod 50 % |

Práci doporučuji k obhajobě.

Bakalářskou práci navrhuji klasifikovat stupněm: C – velmi dobrý

Hodnocení vypracoval: doc. Ing. Jozef Strišš, CSc.

V Kunovicích dne: 15.5. 2012


podpis hodnotitele bakalářské práce

ABSTRACT

Michaela Mazuchová The Analysis of Tax Audits, the Development and Change after the Introduction of the Tax Code into Practice. Kunovice, 2012. Bakalářská práce. Evropský polytechnický institut, s.r.o.

Supervisor: Ing. Ilona Repková

Key words: tax control, subjective tax, tax code, tax and management fees, principles, challenges

Bachelor thesis Analysis tax audit, development and change after the introduction of the Tax Code to practice dealing with fiscal control and its course. The work is unfinished in eight chapters. The first chapter deals with purpose and focus of tax control. In the second chapter we gather basic principles of tax audit. The third chapter describes the course of a tax audit. In the fourth chapter are contained workshop environment. The fifth chapter describes the documents for tax audit. Chapter Six Creating your own tax audit process, describes examples of the tax audit process, indicating differences in the formation process according to the Law on Tax Administration and the Tax Code. The seventh chapter contains a conclusion and summary of changes after the introduction of the Tax Code. The eighth chapter is devoted to e-learning system whose mission is to improve the teaching of the subject.

ABSTRAKT

Michaela Mazuchová *Analýza daňové kontroly, vývoj a změny po zavedení daňového řádu do praxe*. Kunovice, 2012. Bakalářská práce. Evropský polytechnický institut, s.r.o.

Vedoucí práce: Ing. Ilona Repková

Klíčová slova: daňová kontrola, daňový subjekt, daňový řád, správa daní a poplatků, zásady, výzvy

Bakalářská práce *Analýza daňové kontroly, vývoj a změny po zavedení daňového řádu do praxe* se zabývá daňovou kontrolou a jejím průběhem. Práce je rozdělena do osmi kapitol. První kapitola se zabývá účelem a zaměřením daňové kontroly. Ve druhé kapitole se zabýváme základními zásadami daňové kontroly. Třetí kapitola popisuje průběh daňové kontroly. Ve čtvrté kapitole jsou obsažené opravné prostředky. Pátá kapitola popisuje písemnosti při daňové kontrole. Šestá kapitola Tvorba vlastního procesu daňové kontroly, popisuje příklady procesu při daňové kontrole s uvedením rozdílnosti v tvorbě procesu dle zákona o správě daní a poplatků a daňovým řádem. Sedmá kapitola obsahuje závěr a shrnutí změn po zavedení daňového řádu. Osmá kapitola je věnována e-learningovému systému, jehož úkolem je zlepšit výuku daného předmětu.

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List of Abbreviations

| | |
|-----------------|---------------------------|
| cm ³ | cubic centimeter |
| CNR | Czech National Council |
| Coll. | collection laws |
| CR | Czech Republic |
| CZK | Czech crown |
| DR | Tax Regulations |
| etc. | etcetera |
| EU | European Union |
| i. e. | id est |
| Ltd. | limited company |
| m ² | square meter |
| No. | number |
| OSVC | self-employed |
| p. | page |
| point. | opinion |
| resp. | respektive |
| VAT | Value Added Tax |
| ZSDP | Act on Tax Administration |
| % | percent |
| § | paragraph |

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Appendix 1: Test subject to tax and tax advice

.Jaké dva pojmy upravuje Daňová kontrola?

..Kontrolu a jednání

...Daně a kontrolu

..Daně a peníze

..Peníze a kontrolu

.Co je Daňová kontrola?

... Daňová kontrola je nástrojem státu, která slouží k tomu, aby bylo ověřeno, že ze strany daňových subjektů nebyly splněny daňové povinnosti.

.... Daňová kontrola je nástrojem státu, která slouží k tomu, aby bylo ověřeno, že ze strany daňových subjektů byly splněny daňové povinnosti.

... Daňová kontrola je nástrojem státu, která neslouží k tomu, aby bylo ověřeno, že ze strany daňových subjektů byly splněny daňové povinnosti.

... Daňová kontrola není nástrojem státu, která neslouží k tomu, aby bylo ověřeno, že ze strany daňových subjektů byly splněny daňové povinnosti.

.Do jakého data byla prováděna kontrola podle zákona o Správě daní a poplatků – dále ZSDP

..do 31.1. 2011

..do 1.12. 2011

...do 31.12. 2010

..do 1.12. 2010

.Od jakého data je prováděna daňová kontrola podle daňového řádu?

...1.1. 2011

..1.2. 2010

..1.2. 2011

..1.1. 2010

.Co je předmětem daňové kontroly?

..Kontrolou správce daně prověřuje správnost daňového tvrzení poplatníka,

...Kontrolou správce daně prověřuje správnost daňového tvrzení poplatníka, tj. zda daňový subjekt přiznal správnou výši daňové povinnosti v souladu s platnými zákony a předpisy.

Zároveň správce daně zjišťuje i jiné okolnosti, které považuje za důležité pro správné zjištění daňové povinnosti.

..Kontrolou správce daně neprověřuje správnost daňového tvrzení poplatníka, tj. zda daňový subjekt přiznal správnou výši daňové povinnosti v souladu s platnými zákony a předpisy. Zároveň správce daně zjišťuje i jiné okolnosti, které považuje za důležité pro správné zjištění daňové povinnosti.

..Kontrolou správce daně prověřuje správnost daňového tvrzení poplatníka, tj. zda daňový subjekt přiznal správnou výši daňové povinnosti v souladu s platnými zákony a předpisy.

.Správce daně využívá při správě daní kromě kontroly také jiné postupy a to:

..místní šetření, vyhledávací činnost a postupy k odstranění pochybností

..vysvětlení, místní šetření a postupy k odstranění pochybností

...vysvětlení, místní šetření, vyhledávací činnost a postupy k odstranění pochybností

..vysvětlení, vyhledávací činnost a postupy k odstranění pochybností

.Předmětem daně jsou zejména příjmy ze:

...závislé činnosti, podnikání, kapitálového majetku, z pronájmu

..závislé činnosti, podnikání, kapitálového majetku

..závislé činnosti, podnikání, z pronájmu

..závislé činnosti, kapitálového majetku, z pronájmu

.Daňové tvrzení má povinnost daňový subjekt podat za předcházející zdaňovací období do:

...31. 3. kalendářního roku

..23. 3. kalendářního roku

..13.3. kalendářního roku

..3. 3. kalendářního roku

.Daňové zásady:

..Daňové zásady určují postup pro správné stanovení a včasné vybrání daně správcem daně.

..Daňové zásady určují a vyjadřují postup pro včasné vybrání daně správcem daně.

..Daňové zásady určují a vyjadřují postup pro správné stanovení daně správcem daně.

...Daňové zásady určují a vyjadřují postup pro správné stanovení a včasné vybrání daně správcem daně.

.Zásady daňového řízení jsou:

..Zásada zákonnosti, Zásada součinnosti, Zásada hospodárnosti, Zásada volného hodnocení důkazů, Zásada neveřejnosti, Zásada zachování mlčenlivosti, Zásada oficiality, Zásada rovnosti

..Zásada zákonnosti, Zásada součinnosti, Zásada hospodárnosti, Zásada volného hodnocení důkazů, Zásada neveřejnosti, Zásada oficiality, Zásada rovnosti, Zásada spolupráce

..Zásada součinnosti, Zásada hospodárnosti, Zásada volného hodnocení důkazů, Zásada neveřejnosti, Zásada zachování mlčenlivosti, Zásada oficiality, Zásada rovnosti, Zásada spolupráce

...Zásada zákonnosti, Zásada součinnosti, Zásada hospodárnosti, Zásada volného hodnocení důkazů, Zásada neveřejnosti, Zásada zachování mlčenlivosti, Zásada oficiality, Zásada rovnosti, Zásada spolupráce

.Podle jakého zákona je správce daně oprávněn provádět daňovou kontrolu:

..základě zákona č.284/2009 Sb., daňový řád.

...základě zákona č.280/2009 Sb., daňový řád.

..základě zákona č.283/2009 Sb., daňový řád.

..základě zákona č.281/2009 Sb., daňový řád.

.Výběr subjektů ke kontrole se provádí na základě:

..Vyhodnocení údajů z daňového tvrzení , Periodicity provádění kontrol, Vlastních jiných poznatků správce daně, Na základě provedených místních šetření, Oznámení a podnětů jiných státních orgánů, Jiných podnětů, oznámení

..Vyhodnocení údajů z daňového tvrzení, Vlastních jiných poznatků správce daně, Na základě provedených místních šetření, Oznámení a podnětů jiných státních orgánů, Jiných podnětů, oznámení, anonymních podání apod.

...Vyhodnocení údajů z daňového tvrzení , Periodicity provádění kontrol, Vlastních jiných poznatků správce daně, Na základě provedených místních šetření, Oznámení a podnětů jiných státních orgánů, Jiných podnětů, oznámení, anonymních podání apod.

..Periodicity provádění kontrol, Vlastních jiných poznatků správce daně, Na základě provedených místních šetření, Oznámení a podnětů jiných státních orgánů, Jiných podnětů, oznámení, anonymních podání apod.

.Daňová kontrola probíhá na základě zákonem stanovených zásad ve sledu několika na sebe navazujících dílčích úkonů v pořadí:

...přípravná fáze, zahájení kontroly, vlastní kontrola, ukončení kontroly

..přípravná fáze, vlastní kontrola, ukončení kontroly

..přípravná fáze, zahájení kontroly, ukončení kontroly

..zahájení kontroly, vlastní kontrola, ukončení kontroly

.Protokol o zahájení kontroly, tak jako všechny ostatní protokoly musí obsahovat:

...co bude předmětem jednání, kde, v jakém místě se bude probíhat jednání, čas začátku a ukončení jednání, který správce daně a které úřední soby provedly jednání, přesné identifikace osob, které se účastní jednání, zaznamenání průběhu jednání, popis a identifikaci dokladů a dalších listin, které daňový subjekt odevzdal v průběhu jednání a které k předložil k nahlédnutí, poučení osob a jejich vyjádření se k poučení, zaznamenání návrhů, případně výhrad osob, které se řízení zúčastnily, také výhrady proti obsahu jednání zaznamenaného v protokole, jakým způsobem se správce daně vyjádřil k návrhům nebo případným výhradám

..co bude předmětem jednání, kde, v jakém místě se bude probíhat jednání, čas začátku a ukončení jednání

..co bude předmětem jednání, kde, v jakém místě se bude probíhat jednání, čas začátku a ukončení jednání, který správce daně a které úřední soby provedly jednání, přesné identifikace osob, které se účastní jednání, zaznamenání průběhu jednání, popis a identifikaci dokladů

..co bude předmětem jednání, kde, v jakém místě se bude probíhat jednání, čas začátku a ukončení jednání, který správce daně a které úřední soby provedly jednání, přesné identifikace osob, které se účastní jednání, zaznamenání průběhu jednání, popis a identifikaci dokladů a dalších listin, které daňový subjekt odevzdal v průběhu jednání a které k předložil k nahlédnutí

.Zahájení daňové kontroly:

..V tomto protokolu vymezí předmět a rozsah daňové kontroly. Součástí tohoto protokolu je poučení daňového subjektu o jeho právech a povinnostech.

..Správce daně – úřední osoba zahájí do protokolu o ústním jednání s daňovým subjektem kontrolu. V tomto protokolu vymezí správce daně předmět a rozsah daňové kontroly.

..Správce daně – úřední osoba zahájí do protokolu o ústním jednání s daňovým subjektem kontrolu. Součástí tohoto protokolu je poučení daňového subjektu o jeho právech a povinnostech.

...Správce daně – úřední osoba zahájí do protokolu o ústním jednání s daňovým subjektem kontrolu. V tomto protokolu vymezí předmět a rozsah daňové kontroly. Součástí tohoto protokolu je poučení daňového subjektu o jeho právech a povinnostech.

.Osoby zúčastněné na správě daně a úřední osoby jsou povinny mlčením zachovávat vše, co se v souvislosti se správou daní dozvěděly. Za porušení mlčenlivosti lze uložit pokutu až do výše:

..100 000,- Kč

..300 000,- Kč

..200 000,- Kč

...500 000,- Kč

.Tomu, kdo závažně maří a ztěžuje správu daní lze opakovaně uložit pokutu až do výše:

..500 000,- Kč

...50 000,- Kč

..100 000,- Kč

..200 000,- Kč

.Tomu, kdo se při správě daní i přes napomenutí chová nevhodně k úřední osobě, ruší pořádek atd. lze uložit pořádkovou pokutu až do výše:

..100 000,- Kč

..200 000,- Kč

..500 000,- Kč

...50 000,- Kč

Správce daně ověřuje na základě jím získaných důkazních prostředků skutečnosti pro správné stanovení daně. Jde zejména o:

..daňová tvrzení daňového subjektu, doklady, posudky znalců, výpovědi svědků, výpovědi daňového subjektu do protokolu, sdělení

..daňová tvrzení daňového subjektu, výpovědi daňového subjektu do protokolu, sdělení, či zjištění jiných státních orgánů

..daňová tvrzení daňového subjektu, doklady, posudky znalců, výpovědi svědků
...daňová tvrzení daňového subjektu, doklady, posudky znalců, výpovědi svědků, výpovědi daňového subjektu do protokolu, sdělení, či zjištění jiných státních orgánů

.Místní šetření prováděné jak před prováděním daňové kontroly, tak v jejím průběhu bývá:

..zaměřené především na získávání důkazních prostředků.

...Zaměřené především na získávání informací o daňovém subjektu a získávání důkazních prostředků.

..zaměřené především na zkoumání informací o daňovém subjektu a zkoumání důkazních prostředků.

..Zaměřené především na získávání informací o daňovém subjektu.

.Úřední osoba, která provádí místní šetření má za podmínek stanovených v daňovém řádu přístup na:

..Pozemky, do provozních budov, také míst a místností v dopravních prostředcích, do míst uložení přepravních obalů, k místům uložení účetnictví, také účetních záznamů.

...Pozemky, do provozních budov, také míst a místností v dopravních prostředcích, do míst uložení přepravních obalů, k místům uložení účetnictví, také účetních záznamů a informací na technických nosičích dat a to v rozsahu a potřebám nezbytně nutným pro daňové řízení.

..pozemky, do provozních budov, také míst a místností v dopravních prostředcích, do míst uložení přepravních obalů, k místům uložení účetnictví, také účetních záznamů a informací na technických nosičích dat.

..Pozemky, do provozních budov, také míst a místností v dopravních prostředcích.

.Z obsahu zprávy o kontrole musí být zřetelné:

..Jaké důkazy byly v průběhu kontroly předkládány, vyhotoveny a zjištěny, které důkazy zhodnotil správce daně jako rozhodné pro kontrolní zjištění.

..Jaké důkazy byly v průběhu kontroly předkládány a které důkazy zhodnotil správce daně jako rozhodné pro kontrolní zjištění, které důkazy odmítnul a proč tak učinil.

...Jaké důkazy byly v průběhu kontroly předkládány, vyhotoveny a zjištěny, které důkazy zhodnotil správce daně jako rozhodné pro kontrolní zjištění, které důkazy odmítnul a proč tak učinil.

..Jaké důkazy byly v průběhu kontroly předkládány, vyhotoveny a zjištěny, které důkazy zhodnotil správce daně jako rozhodné pro kontrolní zjištění, které důkazy odmítnul.

.Pokud je výsledkem kontrolního zjištění zvýšení základu daně a daně vystaví správce daně na základě zjištění uvedeného ve zprávě o kontrole dodatečný platební výměr:

- ..je splatný do 60 dnů ode dne doručení daňovému subjektu
- ..je splatný do 14 dnů ode dne doručení daňovému subjektu
- ...je splatný do 30 dnů ode dne doručení daňovému subjektu
- ..je splatný do 7 dnů ode dne doručení daňovému subjektu

.Pokud je výsledkem kontrolního zjištění zvýšení daňové povinnosti, tuto je povinen daňový subjekt uhradit:

- ..do 7 dnů ode dne doručení tohoto výměru.
- ..do 60 dnů ode dne doručení tohoto výměru.
- ...do 30 dnů ode dne doručení tohoto výměru
- ..do 14 dnů ode dne doručení tohoto výměru.

.Příjemce rozhodnutí se může bránit proti rozhodnutí správce daně opravnými prostředky, které jsou:

- ...řádné a mimořádné
- ..ani jedna odpověď není správně
- ..mimořádné
- ..řádné

.Daňový subjekt, kterému byl na základě zprávy o kontrole vystaveno a doručeno rozhodnutí a to dodatečný platební výměr, který mění daňovým subjektem přiznanou daňovou povinnost je oprávněn se v souladu s ustanovením § 109 DŘ odvolat proti tomuto rozhodnutí ve lhůtě:

- ...do 30 dnů ode dne doručení tohoto rozhodnutí
- ..do 14 dnů ode dne doručení tohoto rozhodnutí
- ..do 60 dnů ode dne doručení tohoto rozhodnutí
- ..do 7 dnů ode dne doručení tohoto rozhodnutí

.Odvolání podle § 109 DŘ musí v souladu s ustanovením obsahovat tyto náležitosti:

- ..označení správce daně, označení odvolatele, číslo jednací platebního výměru, nebo jeho číslo nebo jinou jednoznačnou identifikaci
- ..označení správce daně, které musí být odvolatelem uvedeno přesně

..označení odvolatele, které musí být tímto uvedeno přesně, číslo jednacích platebního výměru, nebo jeho číslo nebo jinou jednoznačnou identifikaci

...označení správce daně, které musí být odvolatelem uvedeno přesně, označení odvolatele, které musí být tímto uvedeno přesně, číslo jednacích platebního výměru, nebo jeho číslo nebo jinou jednoznačnou identifikaci

.Správce daně odvolání zamítne z důvodů:

..nepřípustnosti, pokud bylo podáno po stanovené lhůtě

..nepřípustnosti

...nepřípustnosti, pokud bylo podáno po stanovené lhůtě, nebo pokud bylo odvolání podáno nepříslušnou osobou

..přípustnosti, pokud bylo podáno po stanovené lhůtě, nebo pokud bylo odvolání podáno nepříslušnou osobou

.Do úředního záznamu správce daně zejména uvádí skutečnosti, které se vztahují k daňovému řízení a nejsou jinde uvedené. Jedná se například o:

...ústních jednání, sdělení, oznámení, poznámek, obsahů telefonických rozhovorů a jiných spisových materiálů

..ústních jednání

..ústních jednání, sdělení, oznámení, poznámek

..ústních jednání, sdělení, oznámení, poznámek, obsahů telefonických rozhovorů

.Správce daně vydává v rámci kontroly různé výzvy a rozhodnutí.

Zejména:

..Výzvy – předvolání k zahájení daňové kontroly, Výzvy k prokázání skutečností, Výzvy k součinnosti s jinými státními orgány, Výzvy k předložení znaleckého posudku

...Výzvy – předvolání k zahájení daňové kontroly, Výzvy k doložení dokladů, Výzvy k prokázání skutečností, Výzvy k součinnosti s jinými státními orgány

..Výzvy – předvolání k zahájení daňové kontroly, Výzvy k doložení dokladů, Výzvy k součinnosti s jinými státními orgány, Výzvy k předložení znaleckého posudku

..Výzvy – předvolání k zahájení daňové kontroly, Výzvy k doložení dokladů, Výzvy k prokázání skutečností

.Rozlišujeme lhůty:

...zákonné a individuální

..zákonné

..neměnné

.. individuální

.nezavedená rozhodnutí která mohou vzniknout v průběhu kontroly jsou:

..Rozhodnutí o ustanovení znalce

..Rozhodnutí o ustanovení znalce, Rozhodnutí – pořádková pokuta, Rozhodnutí o námitce

...Rozhodnutí o ustanovení znalce, Rozhodnutí – pořádková pokuta, Rozhodnutí o námitce,
Rozhodnutí o předvedení Policií

..Rozhodnutí o ustanovení znalce, Rozhodnutí – pořádková pokuta

.Subjekty daňové kontroly jsou:

..ty subjekty, které podle platných daňových zákonů mají povinnost podávat daňová tvrzení, hlášení nebo vyúčtování. Jsou to zejména osoby samostatně výdělečně činné.

..ty subjekty, které podle platných daňových zákonů mají povinnost podávat daňová tvrzení. Jsou to zejména osoby samostatně výdělečně činné – fyzické osoby a právnické osoby zřízené za účelem podnikání.

...ty subjekty, které podle platných daňových zákonů mají povinnost podávat daňová tvrzení, hlášení nebo vyúčtování. Jsou to zejména osoby samostatně výdělečně činné – fyzické osoby a právnické osoby zřízené za účelem podnikání.

..ty subjekty, které podle platných daňových zákonů mají povinnost podávat daňová tvrzení, hlášení nebo vyúčtování. Jsou to právnické osoby zřízené za účelem podnikání.

.Daňovou kontrolu provádí:

...Správci daně a to místně příslušné Finanční úřady a Okresní správy cel.

..Správci daně a to místně Okresní správy cel.

..Správci daně a to místně příslušné Finanční úřady a Pracovní úřad.

..Správci daně a to místně příslušné Finanční úřady.

.Daňová povinnost je stanovena dle platného zákona ze základu daně:

...procentem

..v eurech

..není stanovena

..v korunách

.Daňovým základem je rozdíl mezi:

..výnosy a zisky

..příjmy a náklady

..příjmy a výnosy

...výnosy a náklady

.Zásada neveřejnosti:

..Daňové řízení je vždy neveřejné. Řízení se mohou zúčastnit všechny osoby.

..Daňové řízení je vždy veřejné. Řízení se mohou zúčastnit jen ty osoby, které jsou podle zákona k takovému řízení oprávněné, o kterých tak stanoví zákon.

..Daňové řízení je vždy veřejné. Řízení se mohou zúčastnit všechny osoby.

...Daňové řízení je vždy neveřejné. Řízení se mohou zúčastnit jen ty osoby, které jsou podle zákona k takovému řízení oprávněné, o kterých tak stanoví zákon.

.Zásada rovnosti:

..Stanoví, že všechny daňové subjekty nemají před správcem daně stejná procesní práva v daňovém řízení.

..Stanoví, že v daňovém řízení všechny daňové subjekty mají před správcem daně různá procesní práva a povinnosti.

..Stanoví, že v daňovém řízení daňové subjekty nemají před správcem daně různá procesní práva.

...Stanoví, že všechny daňové subjekty mají v daňovém řízení před správcem daně stejná procesní práva a povinnosti.

.Zásada spolupráce:

..Daňové subjekty nemají právo a povinnost spolupracovat úzce se správcem daně při stanovení správné daně. Daňové subjekty jsou přitom povinny dodržovat zákony a závazné právní předpisy.

...Daňové subjekty mají právo a povinnost spolupracovat úzce se správcem daně při stanovení správné daně. Daňové subjekty jsou přitom povinny dodržovat zákony a závazné právní předpisy.

..Daňové subjekty mají právo a povinnost spolupracovat úzce se správcem daně při stanovení správné daně. Přitom nejsou povinny dodržovat zákony a závazné právní předpisy.

..Daňové subjekty nemají právo a povinnost spolupracovat úzce se správcem daně při stanovení správné daně. Přitom nejsou povinny dodržovat zákony a závazné právní předpisy.

.Příprava na kontrolu:

Z dostupných informací, zejména z datových systémů finančního úřadu zjistí o daňovém subjektu informace a to:

..Ke kterým daním je daňový subjekt registrovaný, hlášení, na jakých adresách uvádí místa podnikání, zda má zástupce, zda u něj byly v minulosti prováděny kontroly, šetření a s jakým výsledkem.

...Ke kterým daním je daňový subjekt registrovaný, kterým daní podává daňová tvrzení, hlášení, na jakých adresách uvádí místa podnikání, zda má zástupce, zda u něj byly v minulosti prováděny kontroly, šetření a s jakým výsledkem. Dále zjistí údaje z jeho živnostenského oprávnění nebo obchodního rejstříku.

..Ke kterým daním je daňový subjekt registrovaný, kterým daní podává daňová tvrzení, hlášení, na jakých adresách uvádí místa podnikání, zda má zástupce, šetření a s jakým výsledkem. Dále zjistí údaje z jeho živnostenského oprávnění nebo obchodního rejstříku.

..Ke kterým daním je daňový subjekt registrovaný, kterým daní podává daňová tvrzení, hlášení, na jakých adresách uvádí místa podnikání, zda má zástupce, zda u něj byly v minulosti prováděny kontroly, šetření a s jakým výsledkem.

.Zahájení daňové kontroly:

..Správce daně – úřední osoba zahájí do protokolu o ústním jednání s daňovým subjektem kontrolu. V tomto protokolu vymezí předmět a rozsah daňové kontroly. Součástí tohoto protokolu není poučení daňového subjektu o jeho právech a povinnostech.

..Správce daně – úřední osoba nezahájí do protokolu o ústním jednání s daňovým subjektem kontrolu. V tomto protokolu vymezí předmět a rozsah daňové kontroly. Součástí tohoto protokolu je poučení daňového subjektu o jeho právech a povinnostech.

...Správce daně – úřední osoba zahájí do protokolu o ústním jednání s daňovým subjektem kontrolu. V tomto protokolu vymezí předmět a rozsah daňové kontroly. Součástí tohoto protokolu je poučení daňového subjektu o jeho právech a povinnostech.

..Správce daně – úřední osoba zahájí do protokolu o ústním jednání s daňovým subjektem kontrolu. V tomto protokolu nevymezí předmět a rozsah daňové kontroly. Součástí tohoto protokolu není poučení daňového subjektu o jeho právech a povinnostech.

.Poučení daňového subjektu o právech a povinnostech:

...Správce daně je povinen uplatnit vůči daňovému subjektu zásadu poučovací. V rámci protokolárního zahájení daňové kontroly poučí daňový subjekt o jeho právech, povinnostech v průběhu kontroly a možných následcích protiprávního jednání.

..Správce daně není povinen uplatnit vůči daňovému subjektu zásadu poučovací. V rámci protokolárního zahájení daňové kontroly nepoučí daňový subjekt o jeho právech, povinnostech v průběhu kontroly a možných následcích protiprávního jednání.

..Správce daně je povinen uplatnit vůči daňovému subjektu zásadu poučovací. V rámci protokolárního zahájení daňové kontroly poučí daňový subjekt o jeho právech, povinnostech v průběhu kontroly.

..Správce daně není povinen uplatnit vůči daňovému subjektu zásadu poučovací. V rámci protokolárního zahájení daňové kontroly poučí daňový subjekt o jeho právech, povinnostech v průběhu kontroly a možných následcích protiprávního jednání.

.Správce daně v průběhu kontroly zjišťuje a prověřuje:

...Skutečnosti, které daňový subjekt uvedl nebo také neuvedl do svého daňového tvrzení, zejména kontroluje předložené účetnictví a předepsané daňové evidence.

..skutečnosti, které daňový subjekt uvedl nebo také neuvedl do svého daňového tvrzení, zejména kontroluje předložené účetnictví a nepředepsané daňové evidence.

..Skutečnosti, které daňový subjekt uvedl nebo také neuvedl do svého daňového tvrzení.

..skutečnosti, které daňový subjekt uvedl nebo také neuvedl do svého daňového tvrzení, zejména kontroluje nepředložené účetnictví a nepředepsané daňové evidence.

Pořizovat v průběhu místního šetření je správce daně oprávněn :

..ústní záznam a takto zdokumentovat průběh úkonu

..zvukový záznam a takto zdokumentovat průběh úkonu

..obrazový záznam a takto zdokumentovat průběh úkonu

...obrazový i zvukový záznam a takto zdokumentovat průběh úkonu

.Při provádění místního šetření je daňový subjekt i další přítomné osoby povinně poskytnout úřední osobě:

..Součinnost, správci daně jsou povinny zapůjčit vyžádané doklady a další věci pro správu daní nezbytné.

..Součinnost, správci daně jsou povinny zapůjčit i nevyžádané doklady a další věci pro správu daní nezbytné.

..Součinnost, správci daně jsou povinny zapůjčit vyžádané doklady a další věci pro správu daní nezbytné. Správce daně nemůže pro účely expertízy odebrat vzorky věcí.

...Součinnost, správci daně jsou povinny zapůjčit vyžádané doklady a další věci pro správu daní nezbytné. Správce daně může také pro účely expertízy odebrat vzorky věcí.

.Místní šetření :

Pokud to umožňuje povaha zapůjčení doklady, věci vzorky je povinen správce daně vrátit:

..do 14 dnů ode dnů jejich převzetí

...do 30 dnů ode dnů jejich převzetí

..do 60 dnů ode dnů jejich převzetí

..do 7 dnů ode dnů jejich převzetí

.Tvorba daňové kontroly se do roku 2010 opírá o zákon:

..337/1999 Sb., daňový řád

...337/1992 Sb., o správě daní a poplatků

..337/1992 Sb., daňový řád

..337/1999 Sb., o správě daní a poplatků

.Daňová kontrola se od počátku roku 2011 opírá o zákon:

..280/2001 Sb., daňový řád

..280/2009 Sb., o správě daní a poplatků

...280/2009 Sb., daňový řád

..280/2009 Sb., o správě daní a poplatků

.Příprava na kontrolu ze strany daňového subjektu:

...Tato příprava by měla spočívat zejména v tom, že daňový subjekt bude vést průkazné, úplné a správné účetnictví, podávat daňová přiznání, vést záznamní povinnosti, uchovávat příslušné doklady minimálně po dobu, v níž zanikne právo daň doměřit

..Tato příprava by měla spočívat zejména v tom, že daňový subjekt bude vést průkazné, úplné a správné účetnictví, vést záznamní povinnosti, uchovávat příslušné doklady minimálně po dobu, v níž zanikne právo daň doměřit

..Tato příprava by měla spočívat zejména v tom, že daňový subjekt bude vést průkazné, úplné a správné účetnictví, podávat daňová přiznání, vést záznamní povinnosti, uchovávat příslušné doklady.

..Tato příprava by měla spočívat zejména v tom, že daňový subjekt bude vést průkazné, úplné a správné účetnictví, podávat daňová přiznání, uchovávat příslušné doklady minimálně po dobu, v níž zanikne právo daň doměřit

.Základní práva a povinnosti daňového subjektu v průběhu daňové kontroly jsou upravena v:

...§ 86 odst. 2 a 3 daňového řádu a dále je nacházíme v dalších ustanoveních daňového řádu.

..§ 86 odst. 2 a 4 daňového řádu a dále je nacházíme v dalších ustanoveních daňového řádu.

..§ 80 odst. 1 a 3 daňového řádu a dále je nacházíme v dalších ustanoveních daňového řádu.

..§ 86 odst. 2 a 3 daňového řádu a dále je nacházíme v dalších ustanoveních daňového řádu.

.Daňový subjekt má při provádění daňové kontroly zejména tuto povinnost:

..poskytnout potřebnou součinnost úřední osobě, která neprovádí daňovou kontrolu

..poskytnout potřebnou součinnost jakékoliv osobě, která provádí daňovou kontrolu

..neposkytnout potřebnou součinnost úřední osobě, která provádí daňovou kontrolu

...poskytnout potřebnou součinnost úřední osobě, která provádí daňovou kontrolu

.Daňový subjekt má při provádění daňové kontroly zejména tuto povinnost:

..nezapůjčit správci daně vyžádané doklady

..mimo své prostory správci daně vyžádané doklady a jiné věci nezapůjčit

..mimo své prostory správci daně vyžádané doklady zapůjčit

...zapůjčit správci daně vyžádané doklady a jiné věci i mimo své prostory

.Daňový subjekt má při provádění daňové kontrole zejména tuto povinnost:

..sdělit správcem daně požadované informace o organizaci daňového subjektu

...sdělit správcem daně požadované informace o organizaci daňového subjektu, jeho struktuře, o obsahu a pracovních náplních útvarů, oběhu účetních dokladů, uložení dokladů atd. - tato povinnost neplatí pro nepodnikající osoby,

..sdělit správcem daně požadované informace o organizaci daňového subjektu, jeho struktuře, o obsahu a pracovních náplních útvarů, oběhu účetních dokladů, uložení dokladů atd

..sdělit správcem daně požadované informace o organizaci daňového subjektu, jeho struktuře, o obsahu a pracovních náplních útvarů

.Daňový subjekt má při provádění daňové kontrole zejména toto právo:

..Být přítomen jednání se zaměstnanci nebo jinými osobami vykonávajícími jakoukoliv činnost

...Být se svými zaměstnanci přítomen jednání nebo jinými osobami vykonávajícími jeho činnosti

..Být se svými zaměstnanci přítomen jednání nebo jinými osobami vykonávajícími cizí činnosti

..Být přítomen jednání se svými zaměstnanci

.Daňový subjekt má při provádění daňové kontrole zejména toto právo:

..Nesmí být přítomen výsledku znalce nebo výsledku svědka a klást jim otázky

..Nesmí být přítomen výsledku znalce

...Být přítomen výsledku znalce nebo výsledku svědka a klást jim otázky

..Být přítomen výsledku jakéhokoliv svědka a klást jim otázky

.Daňový subjekt má při provádění daňové kontrole zejména toto právo:

...Podávat stížnosti proti nevhodnému chování úřední osoby a postupu správce daně při provádění daňové kontroly

..Podávat stížnosti proti nevhodnému chování jakékoliv osoby a postupu správce daně při provádění daňové kontroly

..Nesmí podávat stížnosti proti nevhodnému chování úřední osoby a postupu správce daně při provádění daňové kontroly

..Podávat stížnosti proti nevhodnému chování jakékoliv osoby a postupu správce daně při provádění daňové kontroly

.Daňový subjekt má při provádění daňové kontrole zejména toto právo:

...Požádat o předložení služebního průkazu úřední osobu, která provádí daňovou kontrolu

..Požádat o předložení jakéhokoliv osobního průkazu úřední osobu, která provádí daňovou kontrolu

..Požádat o předložení občanského průkazu úřední osobu, která provádí daňovou kontrolu

..Požádat o předložení řidičského průkazu úřední osobu, která provádí daňovou kontrolu

.Daňový subjekt má při provádění daňové kontrole zejména toto právo:

..Vyjádřit se k jakémukoliv zjištění a požádat o lhůtu pro vyjádření

..Nemusí se k výsledku kontrolního zjištění vyjádřit

..Vyjádřit se k jakémukoliv zjištění

...Vyjádřit se k výsledku kontrolního zjištění a požádat o lhůtu pro vyjádření

.Daňový subjekt má při provádění daňové kontrole zejména tuto povinnost:

..Zajistit vhodné podmínky k provádění daňové kontroly

..Zajistit vhodné místo

..Musí zajistit k provádění jakékoliv kontroly vhodné místo a podmínky

...Musí zajistit k provádění daňové kontroly vhodné místo a podmínky

.Daňový subjekt má při provádění daňové kontrole zejména tuto povinnost:

..Neumožnit jednání se svým zaměstnancem nebo jinou osobu vykonávající jeho činnosti

...Umožnit jednání se svým zaměstnancem nebo jinou osobu vykonávající jeho činnosti

..Umožnit jednání se svým zaměstnancem nebo jinou osobu vykonávající cizí činnosti

..Umožnit jednání se svým zaměstnancem nebo jinou osobu vykonávající cizí a jakékoliv činnosti

.Základní práva a povinnosti daňového subjektu v průběhu daňové kontroly jsou upravena v:

..§ 87 odst. 2 a 3 daňového řádu a dále je nacházíme v dalších ustanoveních daňového řádu

..§ 87 odst. 2 a 4 daňového řádu a dále je nacházíme v dalších ustanoveních daňového řádu

..§ 86 odst. 2 a 4 daňového řádu a dále je nacházíme v dalších ustanoveních daňového řádu

...§ 86 odst. 2 a 3 daňového řádu a dále je nacházíme v dalších ustanoveních daňového řádu

.Daňový subjekt má při provádění daňové kontrole zejména tyto práva:

- ..Předkládat důkazní prostředky a nesmí navrhnout jejich provedení
- ..Předkládat jakékoliv prostředky nebo navrhnout jejich jakékoliv provedení
- ..Předkládat jakékoliv prostředky
- ...Předkládat důkazní prostředky nebo navrhnout jejich provedení

.Daňový subjekt má při provádění daňové kontrole zejména tuto povinnost:

- ..Předložit důkazní prostředky
- ...Musí předložit důkazní prostředky, které prokazují jeho tvrzení
- ..Nemusí předkládat žádné důkazní ani jakékoliv prostředky
- ..Předložit jakékoliv prostředky prokazující jeho tvrzení

.Daňový subjekt má při provádění daňové kontrole zejména tuto povinnost:

- ..zatajovat důkazní prostředky, které má k dispozici
- ..nezatajovat důkazní prostředky, které nemá k dispozici
- ...nesmí zatajovat důkazní prostředky, které má k dispozici
- ..nezatajovat jakékoliv prostředky, které má k dispozici

.Podle daňového řádu:

- ..Pro více daňových řízení nelze provádět společně daňovou kontrolu
- ...Pro více daňových řízení týkajících se jednoho daňového subjektu lze provádět společně daňovou kontrolu
- ..Daňovou kontrolu lze provádět společně pro jedno daňové řízení
- ..Daňovou kontrolu provádět společně pro více daňových řízení nebo týkajících se jednoho daňového subjektu nelze

. Ve výzvě správce daně stanoví:

- .. předmět daňové kontroly, lhůtu
- ..místo zahájení daňové kontroly, lhůtu
- ...místo zahájení a předmět daňové kontroly a také lhůtu
- ..místo zahájení a předmět daňové kontroly

.Den, který je daňový subjekt povinen sdělit, musí nastat:

..Nejpozději třicátý den ode dne, kdy uplynula lhůta uvedená ve výzvě a tahle lhůta musí být sdělena správci daně nejméně 7 pracovní den před navrhovaným termínem zahájení daňové kontroly.

..Nejpozději čtrnáctý den ode dne, kdy uplynula lhůta uvedená ve výzvě a tahle lhůta musí být sdělena správci daně nejméně 7 pracovní den před navrhovaným termínem zahájení daňové kontroly.

...Nejpozději patnáctý den ode dne, kdy uplynula lhůta uvedená ve výzvě a tahle lhůta musí být sdělena správci daně nejméně 3 pracovní den před navrhovaným termínem zahájení daňové kontroly.

..Jakýkoliv den ode dne uplynutí lhůty uvedené ve výzvě.

Pokud v průběhu daňové kontroly dojde ke změně místní příslušnosti, podle DŘ:

..Nemůže

..Správce daně se musí okamžitě vyměnit.

...Daňovou kontrolu může dokončit správce daně, který daňovou kontrolu zahájil.

.. Daňovou kontrolu nesmí dokončit správce daně

Úkon, který učiní daňový subjekt, mění svá nynější tvrzení: Podle DŘ takto:

...Daňovou kontrolu lze opakovat jen v rozsahu, který odpovídá změně nynějšího tvrzení daňového subjektu.

..Lze daňovou kontrolu opakovat v jakémkoliv rozsahu.

..Nelze daňovou kontrolu opakovat v rozsahu, který neodpovídá změně nynějšího tvrzení daňového subjektu.

..Nelze daňovou kontrolu opakovat.

.Daňová kontrola, týkající se skutečností, která již byla v souladu kontrolována s vymezeným rozsahem, je možné opakovat tehdy, podle DŘ pokud:

...Zjistí správce daně nové skutečnosti nebo důkazy, které bez zavinění správce daně nemohly být v původní daňové kontrole uplatněny a které zakládají pochybnosti o správnosti, průkaznosti a úplnosti doposud stanovené daně nebo tvrzení daňového subjektu.

..Zjistí správce daně nové skutečnosti nebo důkazy, které bez zavinění daňového subjektu nebo správce daně nemohly být uplatněny v původní daňové kontrole a které zakládají

pochybnosti o správnosti, průkaznosti nebo úplnosti doposud stanovené daně nebo tvrzení daňového subjektu.

.. Zjistí správce daně nové skutečnosti nebo důkazy, které bez zavinění správce daně mohly být uplatněny v původní daňové kontrole a které jsou zakládány na pochybnostech o správnosti, průkaznosti nebo úplnosti doposud stanovené daně nebo tvrzení daňového subjektu.

.. Zjistí správce daně nové skutečnosti nebo důkazy, které bez zavinění správce daně nemohly být uplatněny v původní daňové kontrole a které jsou zakládány na pochybnostech o správnosti a průkaznosti.

Appendix 2: Study Text

Study the text is stored on the CD, which is part of the thesis.

Appendix 3: The video

Appendix 3 is inserted in the CD that is part of the thesis.

Appendix 4: Regional Directorate of the scope of financial



Source: [21]

