



CHARLES UNIVERSITY  
Faculty of Law

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# Czech Tax Procedure Code

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# Syllabus

1. Taxes in the Czech Republic
2. Czech Tax Legal System
3. Tax Procedure Code
4. Codification of Tax Law



# 1. Taxes in the Czech Republic

## Taxes (largo sensu)

### Taxes (stricto sensu)

- Income Taxes
- VAT
- Excise Taxes
- Real Estate Tax
- other

### Charges

- Court Charges
- Administrative Charges
- Local Charges
- other

### Other Similar Financial Considerations

- customs duty
- levy
- payment
- contribution



## 2. Czech Tax Legal System

### General Act

Tax Procedure Code

### Special Acts

Acts on Taxes  
(stricto sensu)

Acts on Charges

Acts on Other  
Similar  
Financial  
Considerations



# 3. Tax Procedure Code

1962

Decree on  
Proceedings in  
Matters of Taxes  
and Charges

No. 16/1962 Sb.

1992

Act on  
Administration of  
Taxes and Charges

No. 337/1992 Sb.

2009

Tax Procedure  
Code

No. 280/2009 Sb.



# 3. Tax Procedure Code

- contained 266 sections and came into effect on January 1, 2011
- section 262
  - *“The Administrative Procedure Code shall not apply in tax administration”*
- Tax Procedure Code = lex generalis
- other tax acts = lex specialis



# 3. Tax Procedure Code

- Part One
  - Introductory Provisions (sections 1 to 9)
  - purpose of the Act and a list of elementary principles applied in tax administration
- Part Two
  - General Part on Tax Administration (sections 10 to 124a)
- Part Three
  - Special Part on Tax Administration (sections 125 to 245)
- Part Four
  - Consequences of Breach in Tax Administration (sections 246 to 254a)
- Part Five
  - Common, Enabling, Transitional and Final Provisions (sections 255 to 265)
- Part Six
  - Effect (section 266)



# 4. Codification of Tax Law

- **codification**
  - is defined as „a concentration of legal regulation of a large specific segment of social relations in an extensive act, a so-called code (codex)“





## 4. Codification of Tax Law

Possible methods of codification of Tax Law in the Czech Republic in the future:

1. Method of a comprehensive tax law codification
2. Method of a comprehensive codification of tax procedure law
- 3. Method of a partial tax law codification  
(regulation and administration of certain taxes)**
4. Method of a codification of general rules of law and the tax administration



# 4. Codification of Tax Law

- **Method of a partial tax law codification**
  - code contains both essential legal regulation of some taxes (structural elements of taxes) and also their administration
  - legal rules on administration of taxes (Tax Procedure Code) is part of this code
  - contains number of submethods
    - codification of legal regulation and administration of taxes in a strict sense,
    - codification of legal regulation and administration of charges
    - codification of legal regulation and administration of taxes in a strict sense and charges
    - ...



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# Thanks for your attention



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