



# ***The reform of the system of financial administration authorities in the Czech Republic***

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# *I. Financial authorities in the Czech Republic*

## *1/2*

central

Ministry of Finance

Czech National  
Bank

General Financial  
Directorate

General Customs  
Directorate

territorial

Tax Offices

Financial  
Directorates

Customs Offices

Customs  
Directorates

local

financial  
committees

control  
committees

# I. Financial authorities in the Czech Republic

## 2/2

financial  
administration  
authorities

customs  
administration  
authorities

other

Ministry of Finance

General Financial  
Directorate

Tax Offices

Financial  
Directorates

Ministry of Finance

General Customs  
Directorate

Customs Offices

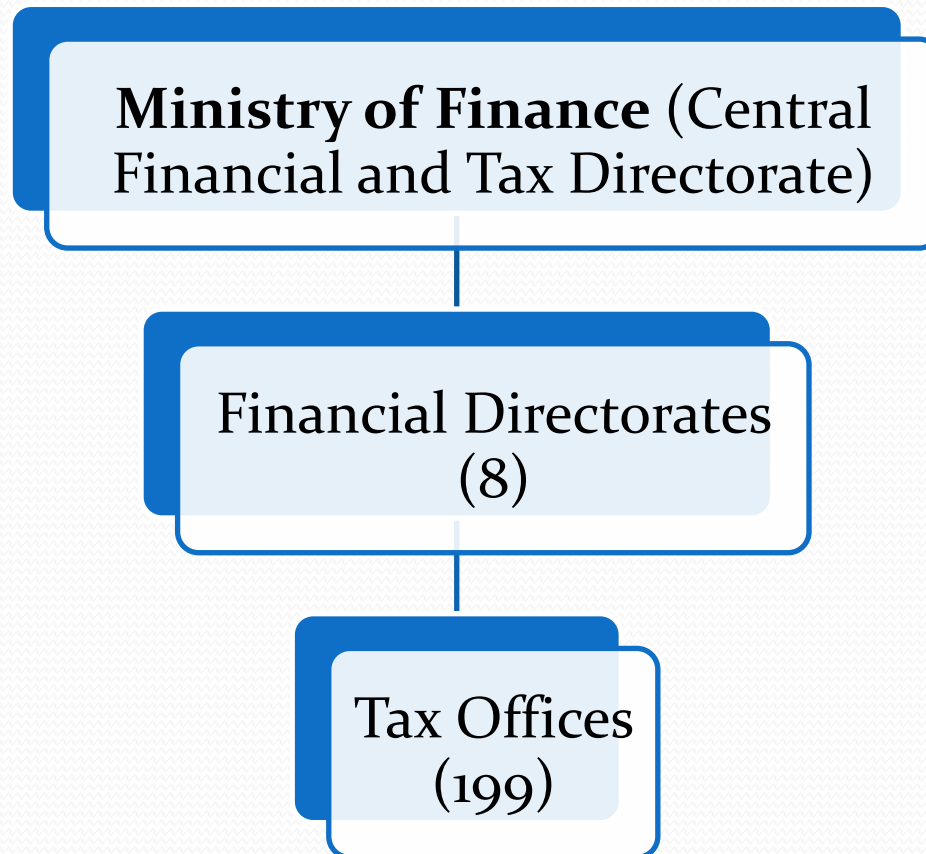
Customs  
Directorates

Czech National Bank

financial committees

control  
committees

## *II. The system of financial administration authorities from 1993 to 2010*



### *III. Stages of the reform of financial administration authorities*

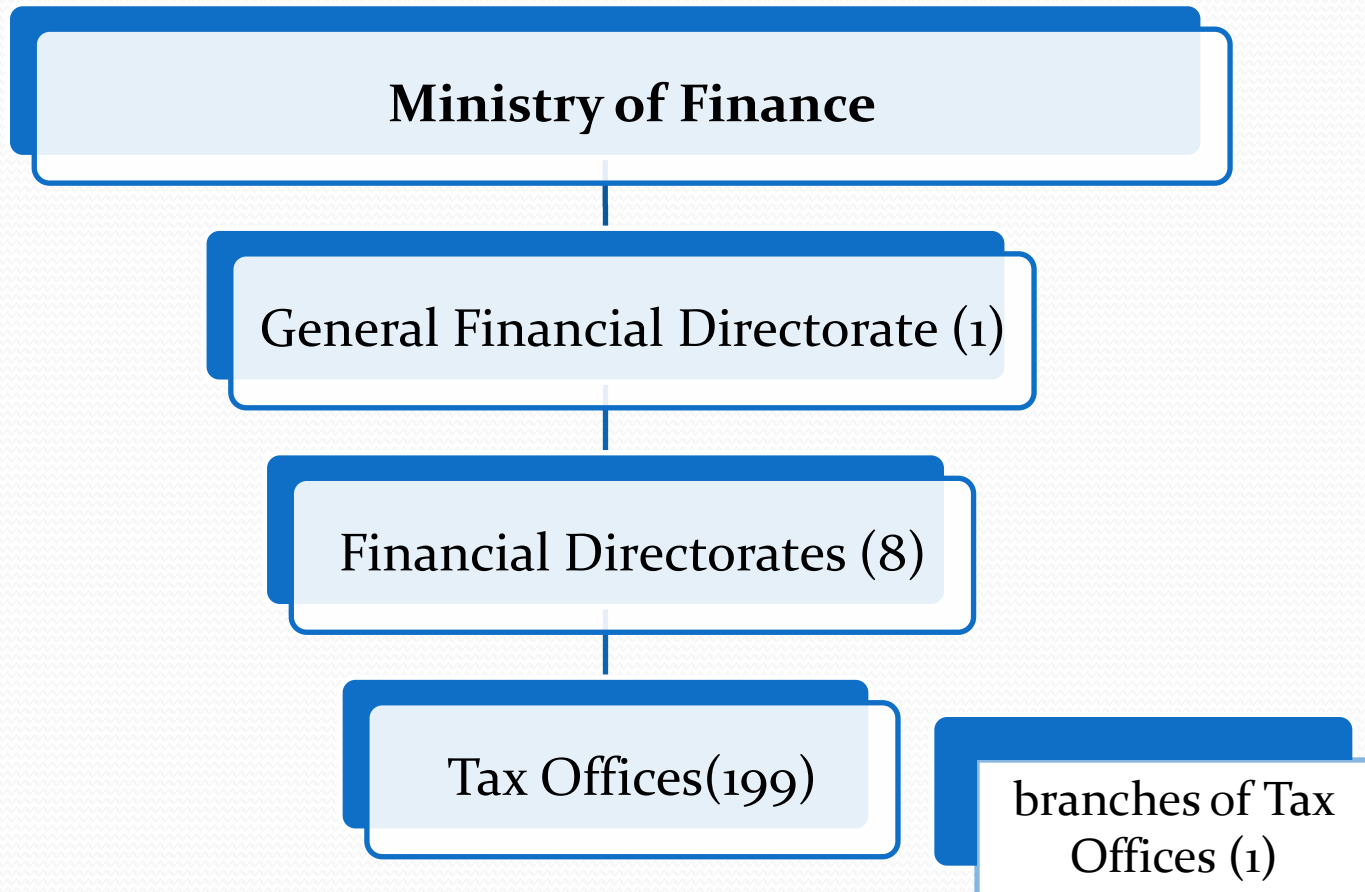
#### 1. stage (2011)

- amendment of the Act on the Territorial Financial Authorities

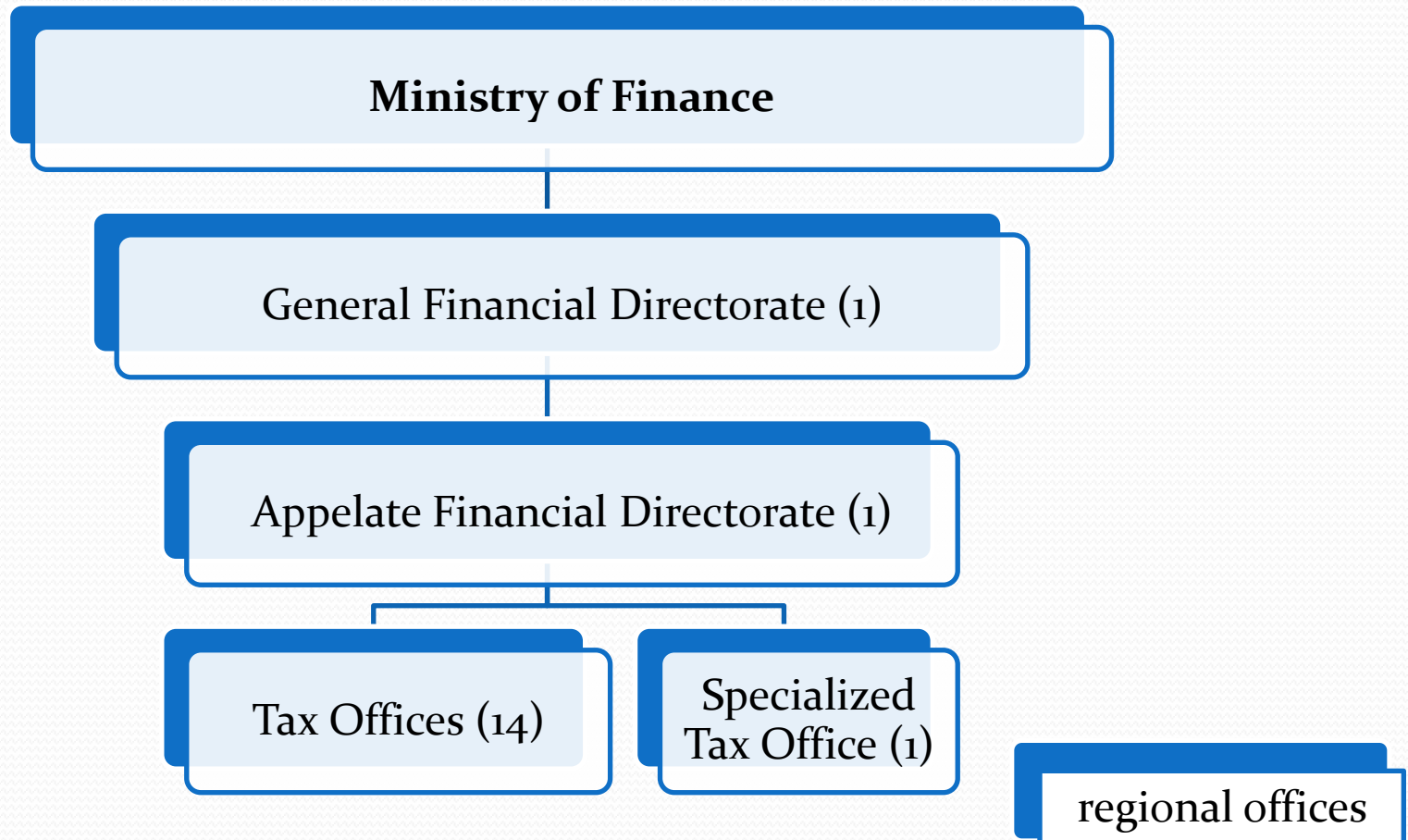
#### 2. stage (2012 or 2013)

- Act on Financial Administration of the Czech Republic

## *IV. The current system of financial administration authorities*



# *V. The proposed system of financial administration authorities*





## *VI. Specialized Tax Office*

- Tax Office competent for selected entities

Why?

- to increase effectiveness of exercising the powers of financial administration authorities
- to achieve personal and material savings
- to avoid the unjustified differences while exercising the competences

## ***VII. Conclusion***

- main features of the reform of financial administration authorities
  - reduction of financial administration authorities
  - only two accounting units
  - centralization of existing decentralized system
  - creation of Specialized Tax Offices

***Thank you for your attention.***

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