Evidence in Tax Proceedings

Problem
The key issue of many tax disputes lies in proof of facts. However, Czech legal theory has not covered the topic of evidence in tax proceedings and fundamental issues are not clear or even discussed.

Aim
The dissertation aims to assess whether particularities of rules of evidence in tax proceedings help to achieve its aim, i.e. to correctly ascertain and determine taxes and ensure their payment.

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Research Questions
1. What legal principles and theoretical grounds apply in proof of facts in legal proceedings in general?
2. How the evidence is processed in particular types of legal proceedings?
3. What are the particularities of rules of evidence in tax proceedings?
4. How is the burden of proof distributed in the tax proceedings?
5. What is the relation between evidence in various types of legal proceedings and under what conditions an evidence obtained in non-tax proceedings is admissible in tax proceedings?