

## ABSTRACT

The article presents the aims of the new tax ordinance as well as the instruments to be used for the purpose of executing it. The following new regulations put forward in the project should be considered as rules protecting the taxpayer within the framework of their relationship with the tax service and alleviating excessive formalism of tax procedures; among others: general principles of tax law, consensual forms of settling tax matters (tax agreements, mediation, consultation of tax consequences of transactions, collaboration agreement), normative catalogue of rights and obligations of the taxpayer, regulations protecting the taxpayer if they follow the information provided by tax authorities and well-established practice, limited statute of limitation regarding tax liability, prohibition of passing judgement to the detriment of the taxpayer during the first instance proceedings, measures for countering protracted proceedings, the right to correct the tax return prior to termination of tax proceedings, waiving the right to appeal against a decision in favour of filing a complaint to the court, remission of tax, official information on significant changes in the provisions of tax law, longer deadlines to appeal or complain, and better arrangement of rules for making a non-final decision immediately enforceable. An increase in revenue from taxation is to be achieved through, among other things: introduction of an effective model of tax proceedings (including summary procedure, representative proceedings, elimination of proceedings concerning trivial amounts of tax), creation of an effective mode of delivery of tax letters, popularization of electronic means of communication, ordering to cooperate in meeting the obligations imposed by tax authorities, reinforcing the role of the tax return, expanding the range of possibilities for other entities to pay the tax, decisions determining part of tax, perfecting the provisions of law regulating the clause countering tax avoidance, taking into consideration the specificity of local tax authorities, simplification of procedures concerned with determination and repayment of overpayment, establishment of rules for meeting joint liability, better arrangement of the rules for imposing and determining penalties, and modification of the rules for issuing interpretations of the provisions of tax law.

**Keywords:** tax ordinance, taxation, tax procedure