

THE PRINCIPLES OF TAX PROCEDURE  
AS A SPECIAL ADMINISTRATIVE PROCEDURE

Mirko Kulić  
Milomir Minić

**Summary:** Tax procedure is a special administrative procedure, whose subject is solving of tax related matters, as a form of administrative matter. This procedure is conducted according to certain principles. These principles are laid down, above all, by the Law on Tax Procedure and Tax Administration. However, the Law on Tax Procedure and Tax Administration has determined that, unless this Law provides otherwise, the tax procedure should be conducted under the principles and in accordance with the provisions of the law that regulates general administrative procedure. Thus, when conducting a tax procedure, one has to respect the basic principles of administrative procedure, laid down by the Law on General Administrative Procedure.