

DIRITTO DEI CONTRIBUENTI NEI PRINCIPALI ORDINAMENTI EUROPEI

ABSTRACT in lingua inglese

The object of this research is to compare the experience of different national legal systems on the scope of the rights granted to the taxpayer to the tax authorities before and in particular to the meaning attributed to the participation of the private part of the investigation procedure, in order defense of their rights and interests in advance with respect to the adoption of tax. . And 'it analyzed, into French law, Italian, Portuguese and English, the legislative framework that governs the verification activities along with its most recent jurisprudence. The taxing jurisdictions examined have not, to date, developed uniformly the procedural guarantees. Some countries, as you granted, place a strong emphasis on the need for protection of the taxpayer with respect to the view prior formalization of assessment and governed the defensive contradiction as a moment before the adoption of the tax measure. The contradictory expression of the right of defense, is recognized by law in certain jurisdictions, as a general principle and as a prerogative of all assessment activities in the broadest sense. The defensive function is to be recognized in the participation of the taxpayer's examine the facts and documents acquired by the Directors during the exercise of the powers of control and are therefore equally guaranteed both the defensive contradictory as participation in the audit. In this way, he finds himself in some national legal affirmation of the adversarial principle underlying the recognition of the centrality of the right of defense of the taxpayer within the assessment in a broad sense; the contradictory as procedural time is the main expression of this principle, which however also emphasized with reference to the actions of the taxpayer that can be placed on a collaborative control. In other countries, however, the assessment does not provide for positive discipline adversarial moment prior to the formalization of the opinion of the investigation and the legal system is less open to ensure the protection of the taxpayer forms of facilitating the exercise of the right of defense in the verification process, for both the control activities for both the next relative to the predisposition of the assessment order. It prefers, in these

countries, reserving the context of legal proceedings the exercise of fair hearing of the taxpayer. In research is carried out further comparisons between the experiences of national legal systems and trends currently present in Community law, to the influence that it exerts on the development of national systems examined, following the signing of the Treaty on ' European Union.