

Tax Litigation

General Objectives:

This course aims to equip participants with the knowledge and skills to enable them to effectively manage tax litigation.

Specific Objectives:

At the end of this Course participants will know:

- Understand the scope of the provisions relating to general tax law;
- Identify the responsibilities and risks of tax infringements;
- Understand the liability commitment mechanisms and their practical consequences for corporate bodies and technicians (TOC's and ROC's);
- Anticipate and apply elementary precautions.

Recipients:

This course is essentially aimed at senior managers in the company, namely ROC's and TOC's, as well as technical managers involved in carrying out accounting and financial operations and procedures who have delegated powers for this purpose.

Duration:

12 Hours

Content Program:

Module I - The tax legal relationship

- The subjects of the legal relationship: the active subject and the passive subjects:
 - Tax substitution and liability to pay tax;
 - Tax liability: subsidiarity and the reversion mechanism.
- The object of the relationship: constitution and extinction:
 - Payments on account and withholdings;
 - The compensatory interest regime;

- Termination of the legal relationship: payment in installments, forfeiture and prescription.
- The guarantee of the tax payment: suspension of enforcement proceedings and exemption from providing a guarantee.

Module II - The tax procedure

- The content and fundamental principles:
 - The right to be heard and the need for reasons;
 - Direct assessment as a rule;
 - Indirect assessment: typicality, the burden of proof and the request to review the tax base.
- Tax procedures:
 - Binding prior information;
 - The review of tax acts: serious and notorious injustice and double collection;
 - The administrative appeal: the applicable rules, the grounds and the deadline. Tacit rejection.

Module III - The tax process

- Knowledge of tax acts: The consequences of insufficient communication or notification;
- Judicial challenge: nature, grounds and time limit;
- Enforcement proceedings: opposition, grounds and time limit;
- Complaints against decisions made by the Tax Administration;
- Accessory procedural means.

Module IV - Tax infringements

- Concept and types of infractions;
- Tax, criminal and administrative liability;
- Tax crimes: applicable penalties and suspension of enforcement;
- Prescription, interruption and suspension of criminal proceedings;
- Dismissal and special mitigation of penalties;
- Administrative offenses: Qualification;

- Reduction of fines and waiver or mitigation;
- The statute of limitations for administrative offenses;
- Tax criminal proceedings: the direction of the investigation;
- Suspension of criminal proceedings: prior assessment of the tax;
- Administrative offense proceedings: jurisdiction;
- Suspension of administrative offense proceedings;
- The application of fines: the administrative phase;
- Anticipation of payment and voluntary payment;
- The application of fines: the judicial phase;
- Appeal against the decision and appeal against the judgment;
- Tax crimes: the special case of fraud and abuse of trust.

Module V - Q&A session