

عنوان مقاله:

The role of Administrative Justice Court in tax disputes in Iran

محل انتشار:

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خلاصه مقاله:

Tax trial has long preoccupied the minds of theorists of law. The dictatorship of rulers in the history with taxpayers and also the supreme powers, points and authorities of the tax system has led many elites and social groups to control the ruler's power and to make the tax receive methods lawful and the hearing to the conflicts between taxpayers and the government. Studying the trend and rules of Iran's law indicate that the mentioned hearings is of two types: the first phase is the responsibility of the internal organs of tax organization and since this organization is an administrative not a judicial system, the term administrative hearing has become common. In the next phase, specific Office references (quasi-judicial) have pronounced within the executive branch and under the supervision of the judicial authorities in this matter. After the first stage, if the taxpayers are dissatisfied with the outcome, they can turn to the second stage which is quasi-judicial proceedings. This study has been done to examine the role of the Administrative Justice Court in tax disputes of Iran.

کلمات کلیدی:

Taxes, Taxpayers, Tax Justice System, Tax Dispute Resolution Committee, The Court Of Administrative Justice

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