

عنوان مقاله:

A Comparative Study of the Principles of Fair Proceeding in Iran with Tax Litigation patterns in the United States, Britain, France and Germany

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خلاصه مقاله:

One of the most important economic topics in every country is considering tax issues as a way of increasing the government's income through attracting public confidence by observing the principles of proceeding in the tax system of the country which might likely cause a national production boom, increase economic growth rate, reduce unemployment and the fair distribution of wealth. In this regard, since the majority of taxpayers in a country pay taxes and at the same time their rights might be threatened, it is therefore necessary to establish courts and tribunals for settlement of rights and resolving hostility, and because of the close connection of individuals with the issue of tax, they may refer to these authorities more than others. Accordingly, references must be made in accordance with a fair proceeding in order to best determine the rights of the modalities, which will not be achieved except through the adoption of fair trial principles that are endorsed and supported by international legal institutions and are accepted as the principles for the implementation of fair results in the global prosecution system. Today, there are several systems of tax proceedings in different countries, each of which has weaknesses and strengths in terms of affinity and fairness of fair proceeding principles. In this paper, by examining the tax jurisdiction of Iran, the United States, Britain, Germany and France, as well as the patterns of exploitation of each of these systems and comparing the tax systems of these countries with the accepted principles of fair proceeding, the degree of proximity or the distortion of the above tax systems into the principle of the implementation of justice, which should be the ultimate goal for lawmakers, will be studied.

کلمات کلیدی:

fair proceeding principles, France, Germany, tax council of Iran, tax dispute resolution boards, tax system, United Kingdom, United States

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