THE CONDUCT OF TAX AUDITS
and
THE INTERSECTION WITH
TAXPAYER RIGHTS

Case Study of the Italian Tax System

5th International Conference on Taxpayer Rights, Center for Taxpayer Rights, University of Athens School of Law, IBFD
May 27-28, 2021

Prof. a c. Giovanna Tieghi
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THE ITALIAN SYSTEM: peculiarities

➢ Tax audit stage
➢ Operational conduct

DOMESTIC vs SUPRANATIONAL CHALLENGES

➢ Strategic Plan 2021-23
➢ OECD Secretary-General Tax Report to G20 (Feb./Apr. 2021)
THE ITALIAN TAXPAYER BILL OF RIGHT (ITBOR)

Taxpayer Rights: a constitutional perspective
The Italian TBOR 15 years later ‘at the top of the world’

Giovanna Tieghi
Inaugural International Conference on Taxpayer Rights, WDC, Nov.18-19, 2015

*TAX AUDITS: Is the Italian TBOR sufficiently ‘strong’?

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Italian TBOR (ITBOR)
Law no. 212/2000

International Model Taxpayer Charter

“broad principles” (art.12 TBOR)/Statutory protections/Administrative protections/EU constitutional dimension → integrity of the system

2021 → TAX AUDITS: GoF (Circolare no.1/2018) – tax compliance programs – AI – taxpayer’s behavioral studies (→ OPTR)

Service-oriented approach?

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On the evening of the first day of the International Conference on Taxpayer Rights, I stood in the Rotunda of the National Archives and viewed the documents on which the United States are founded — the Declaration of Independence, the Constitution, and the Bill of Rights. I was struck by James Madison’s language quoted in a display about our nation’s path to adopting a Bill of Rights:

I think we should obtain the confidence of our fellow citizens in proportion as we fortify the rights of the people against the encroachments of the government

(...) less than one month after I read this statement at the historic conference, Congress passed and the President signed into law legislation that codified the provisions of the Taxpayer Bill of Rights (TBOR), an act I have been advocating for since 2007

Nina Olson, (US) National Taxpayer Advocate

THE CONDUCT OF TAX AUDITS and THE INTERSECTION WITH TAXPAYER RIGHTS

SPECIFIC ISSUES

- **DIGITALIZATION**
- **GUARDS OF FINANCE (GdF) ACCESS AND AUDIT – DURATION - FINAL REPORT – TIME FOR THE TAXPAYER’S REMARKS**
- **RIGHT TO BE HEARD**
- **THE STRUCTURE OF THE TAXPAYER’S FORMAL OBSERVATION AND THE LINK WITH THE JUDICIAL STAGE**
- **CONTROVERSIAL ROLE OF THE FORMAL JUSTIFICATION BY THE TAX AGENCY AFTER THE GdF**
- **THE ROLE OF THE MEDIATION AND OF THE INVITATION TO A MEETING → PUBLIC FINANCIAL DAMAGE**

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University of Padua, School of Law
Italy, Sept. 2016

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“In Italy, the taxpayer has never felt his dignity as a participant in state life. Being the guarantee of parliamentary control over taxes far from essential, but a legal formality, the Italian taxpayer pays by cursing the State; while paying he isn't aware of performing a real sovereign function.

L’imposta gli è imposta
The tax is imposed on him”

Piero Gobetti
La Rivoluzione liberale
1924
QUALITY TAX AUDITS AND THE PROTECTION OF FUNDAMENTAL RIGHTS: Case Study of Italy

from

*People make (...) the law

↓

to

The law serving the people:
a taxpayer-centric constitutional outlook

Strategic foresights to inspire an updated taxpayer-oriented tax audit?

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