Tax collection proceedings may limit taxpayers’ rights in different ways. From the European tax authorities experience, it is possible to identify either some infringements or good practices. On one hand, the European Court of Human Rights (ECHR) points out some tax collection cases (late reimbursement of improper payments; withholding of VAT tax credit; seizure and sale of property) on the illegal restriction of the peaceful enjoyment of property rights (Art. 1, Prot. I of the European Convention on Human Rights). On the other hand, there are institutions in EU Member States, as the Spanish Taxpayers’ Committee, working to improve the quality and justice of tax collection procedures.

The statute of limitations period for collecting taxes is a classical topic in this field. A very recent ECJ Case (788/2019) declares that the Spanish legislation on the treatment of tax debts for assets and rights located abroad with no possibility, in practice, of benefiting from the statute of limitations rule is not in accordance with EU tax law. The proper tax policy to increase tax revenues is a more effective and fair procedures with an intensive and trustworthy cooperation between tax authorities. EU tax law offers many good examples for this purpose.

The only duty of the taxpayer is to pay the right tax debt at the right time. This is not possible if the tax dispute resolution system does not work in a proper way. The
Spanish system is not a good example in this field: it is extremely complex, expensive, and slow. A brief and quick appeal by a separate office in the tax authority, and a judicial review by a tax court, with the option of a second phase, is the most common tax appeal system in Europe.

The Strasbourg Court of Justice has also analyzed some tax collection enforcements in certain tax collection procedures (enforcement proceedings against third parties (e.g. board of directors); surcharges for late payments) as an infringement of the due process (Art. 6 ECHR). Behavioral insights perspective (clear language in tax collection notices; cooperation in digital platforms) is an alternative strategy for increasing the efficiency of tax collection procedures without too much of a burden for taxpayers.