

## SURCHARGES AND PENALTIES IN TAX LAW

The power to design tax procedure law still rests with the national states. Apart from an exchange of information, it is not harmonized within the EU. Therefore, tax surcharges, penalties and the respective procedures vary widely between different states. Comparative works on the topic of surcharges are practically absent. This project aims to fill this gap.

The same applies to criminal tax law. Usually, only criminal lawyers are dealing with it from a criminal scientific and procedural point of view. A synopsis with the tax proceeding is frequently lacking. The holistic approach of this book intends to overcome this differentiation of tax law and criminal law and pay particular attention to the interface of these fields of law. In this regard, the application of article 6 of the ECHR is interesting because the ECtHR goes beyond just measuring penal sanctions with respect to article 6 of the ECHR and applies this to administrative sanctions if these have the material importance of penalties or penalty surrogates.

With 20 national reports this book provides an extensive legal comparison of the national tax procedures, as well as of the criminal tax laws regarding which kinds of tax surcharges are applied and the relationship with criminal tax sanctions. These reports are accompanied by a general report, five thematic and five corresponding comment reports depicting the structure of the Annual EATLP Congress in 2015 in Milan.

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EATLP SURCHARGES AND PENALTIES IN TAX LAW

14



Edited by  
Roman Seer and Anna Lena Wilms

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EATLP Annual Congress Milan

28 – 30 May 2015



EATLP  
INTERNATIONAL  
TAX SERIES  
VOLUME 14

IBFD

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## Introduction

Roman Seer

The power to design tax procedure law still rests with the national states. Apart from an exchange of information, it is not harmonized within the EU. Therefore, tax surcharges, penalties and the respective procedures vary widely between different states. Comparative works on the topic of surcharges are practically absent. This project aims to fill this gap.

The same applies to criminal tax law. Usually, only criminal lawyers are dealing with it from a criminal scientific and procedural point of view. A synopsis with the tax proceeding is frequently lacking. The holistic approach of this book intends to overcome this differentiation of tax law and criminal law and pay particular attention to the interface of these fields of law. In this regard, the application of article 6 of the ECHR is interesting because the ECtHR goes beyond just measuring penal sanctions with respect to article 6 of the ECHR and applies this to administrative sanctions if these have the material importance of penalties or penalty surrogates.

What was missing therefore was an extensive legal comparison of the national tax procedures, as well as of the criminal tax laws regarding which kinds of tax surcharges are applied and the relationship with criminal tax sanctions.

We chose to call the general topic “tax surcharges” rather than “tax penalties” in order to not narrow the scope too much. This allows the national reporters to also include instruments that they possibly would not consider as “penalties” in a technical sense within their reports. Thanks to this, we also gained an interesting overview of the interest payments of tax and reimbursement claims within the several surveyed countries.