



UNIVERSITÀ DEGLI STUDI DI PALERMO

DEPARTMENT	Giurisprudenza
ACADEMIC YEAR	2022/2023
MASTER'S DEGREE (MSC)	LAW
SUBJECT	TAX JUSTICE
TYPE OF EDUCATIONAL ACTIVITY	B
AMBIT	20009-Economico e pubblicistico
CODE	18700
SCIENTIFIC SECTOR(S)	IUS/12
HEAD PROFESSOR(S)	<div>LA SCALA AGOSTINO Professore Ordinario Univ. di PALERMO</div> <div>ENNIO</div> <div>MAZZAGRECO DANIELA Professore Associato Univ. di PALERMO</div> <div>COPPA DARIA Professore Ordinario Univ. di PALERMO</div>
OTHER PROFESSOR(S)	
CREDITS	6
INDIVIDUAL STUDY (Hrs)	102
COURSE ACTIVITY (Hrs)	48
PROPAEDEUTICAL SUBJECTS	47205 - TAXATION LAW 02547 - CRIMINAL PROCEDURAL LAW - - INTEGRATED COURSE 19247 - CIVIL PROCEDURAL LAW AND ELEMENTS OF LEGAL COMPUTER SCIENCE - INTEGRATED COURSE
MUTUALIZATION	
YEAR	5
TERM (SEMESTER)	1° semester
ATTENDANCE	Not mandatory
EVALUATION	Out of 30
TEACHER OFFICE HOURS	COPPA DARIA Monday 16:00 17:00 Dipartimento di Giurisprudenza Piazza Bologni, 8 - Palermo - Secondo piano - Stanza n. 4 LA SCALA AGOSTINO ENNIO Monday 08:00 09:00 Università degli Studi di Palermo - Dipartimento di Giurisprudenza, Stanza del docente MAZZAGRECO DANIELA Thursday 11:00 13:00 Dipartimento di Giurisprudenza, Piazza Bologni n.8, II piano, stanza n.22

PREREQUISITES	It must be known the application proceeding of duties, the phases of collection and infliction of sanctions. It shall be useful to know the general structure of civil trial as well as the other legal remedies within civil trial
LEARNING OUTCOMES	<p>Knowledge and comprehension skill (Dublin's criteria - see in web site of Faculty of law "Didattica")</p> <p>At the end of the course we expect that students prove to know – in a widely and completely manner – the arguments dealing with the judicial protection in tax law, special proceedings and legal remedies.</p> <p>The participation at the Tax Commissions public hearings shall allow the students to test what they learned. The student shall be able to learn the concrete application of fair trial principles in tax proceedings as to article 111 of Constitution.</p> <p>Knowledge and comprehension ability</p> <p>The students shall be able to learn all the arguments debated during the course in order to apply the acquired knowledges and to solve possible interpretative problems, emerging from the links between tax trial and civil trial.</p> <p>Autonomy in judgement</p> <p>The student shall prove to integrate the acquired knowledges with the one acquired in other fields of law, in particular administrative law, civil law, taking into account the EU law, in order to manage the complexity of informations.</p> <p>Communicative skills</p> <p>The students, by using appropriate terminology, shall prove to communicate, in an understandable manner and with no ambiguities, the acquired knowledges and personal considerations, both to expert in matter and to uninformed speaker.</p> <p>Learning skills</p> <p>The students shall prove to develop learning skills that allow them to keep up to date through the study of case-law and doctrinal thesis. The students shall be, moreover, able to carry on their studies in second level Masters, PhD and postgraduate works.</p>
ASSESSMENT METHODS	Oral exam
EDUCATIONAL OBJECTIVES	<p>Acquisition of tools and analysis methods for comprehension and interpretation of trial norms in tax law field in order to carry out defenses before the tax court, typical of specific careers as lawyer in tax law and, in general, assistance and legal advice in this sector of activity.</p> <p>During the Tax Justice course will be taught arguments that shall be matter of oral or written exam in order to pass several open competitive exams (fiscal agencies, ordinary, administrative and accounting judiciary, etc.) and qualifying examination (legal profession).</p>
TEACHING METHODS	Lessons
SUGGESTED BIBLIOGRAPHY	<p>-F. TESAURO, Manuale del processo tributario, Torino, Giappichelli, ultima edizione.</p> <p>OPPURE</p> <p>- M. BASILAVECCHIA, Funzione impositiva e forme di tutela - Lezioni sul processo tributario, Torino, Giappichelli, ultima edizione.</p> <p>OPPURE</p> <p>- G. TINELLI, Diritto processuale Tributario, Milano, Cedam, ultima edizione.</p> <p>Considerato il notevole lasso di tempo che intercorre tra l'inserimento della presente scheda di trasparenza e l'anno in cui verrà erogata la relativa didattica, nonché, tenuto conto della notevole mutevolezza delle norme tributarie, si suggerisce agli studenti di orientare la scelta del testo di studio tra quelli che risulteranno maggiormente aggiornati al momento dell'inizio delle lezioni e della presentazione agli esami.</p> <p>Risulta, inoltre, fondamentale ai fini della preparazione dotarsi di un Codice tributario aggiornato.</p>

SYLLABUS

Hrs	Frontal teaching
48	<p>FIRST PART (16 hours)</p> <ul style="list-style-type: none"> - The tax controversie's authorities (ordinary judge, administrative judge, tax commissions) - The tax commissions' jurisdiction and their structure <ul style="list-style-type: none"> - The status of litigations - The actions before the tax commissions (annulment and order to pay) - The territorial competence - The tax commissions' powers of instruction - Disapplying regulations and general measures - The parts - Representation and assistance within the trial - The order to pay court fees - Communications and notifications (use of electronic certified mail); - The trial before the Provincial Tax Commission - The actionable measures - The question regarding the compulsory of actionable measures - The protection for non actionable measures - The recourse (elements and cases of inadmissibility) - The proposal of the recourse: <ul style="list-style-type: none"> a) the proposal b) appearing before the court – The court fee and the controversy registration) - The complain and the mediation - The appearance before the court by the respondent: the observations - The assignment of the recourse to a Tax Commission's section - The preliminary exam of the recourse by the section's president - The notice of hearing scheduling - The additional defence activity : documents, additional observations, integration of pleas in law, brief observations - Suspension, interruption and extinction of the trial: brief exam - The hearing in council chamber - The public hearing - The decision <p>SECOND PART (16 hours)</p> <ul style="list-style-type: none"> - Different forms of judicial conciliation - The precautionary trial (measures that can be suspended; prerequisite; proceeding and effects); <ul style="list-style-type: none"> - The temporary suspension - The special proceeding regarding measures aimed at retrieving State aids - The proceeding regarding mortgage and cautionary seizure - The legal remedies: appeal, cassation and revision - The appeal before the Regional Tax Commission <ul style="list-style-type: none"> - The principal appeal (and the incidental appeal); - Questions not proposed again in appeal - New inquires and exceptions - The questions regarding to cautionary proceeding before the Regional Tax Commission - The Cassation: brief observations - The revision <ul style="list-style-type: none"> - The execution of Tax Commissions' decisions - The temporary collection - The compliance proceeding <p>THIRD PART (16 hours)</p> <ul style="list-style-type: none"> - The interpretation of article 111 of Constitution as it was modified by the Constitutional Law 23.11.1999, n. 2 - The right to a fair trial principles in tax proceedings <ul style="list-style-type: none"> - The statutory reserve principle - The respect of equality of arms principle - The third and impartial judge - The reasonable duration of trial - Possible question of constitutional conflicts <ul style="list-style-type: none"> - The norms of legislative decrees nn. 545 e 546 of 1992 that can be pass through the control of the Constitutional Court due to the infringement of article 111 Constitution. In particular, regarding: - Composition of Tax Commissions; - Disparity of appearance before the court regime; - Technical assistance and court fee regime; - Proof system;

SYLLABUS

Hrs	Frontal teaching
	<ul style="list-style-type: none">- Cautionary suspension.- “de jure condendo” observations

PREREQUISITES	It must be known the application proceeding of duties, the phases of collection and infliction of sanctions. It shall be useful to know the general structure of civil trial as well as the other legal remedies within civil trial
LEARNING OUTCOMES	<p>In the light of the Dublin Descriptors (see the Legal Education Didactics section - and what is expressed in the RAD), the expected learning outcomes are:</p> <p>Knowledge and comprehension skill At the end of the course we expect that students prove to know – in a widely and completely manner – the arguments dealing with the judicial protection in tax law, special proceedings and legal remedies. The participation at the Tax Commissions public hearings shall allow the students to test what they learned. The student shall be able to learn the concrete application of fair trial principles in tax proceedings as to article 111 of Constitution.</p> <p>Knowledge and comprehension ability The students shall be able to learn all the arguments debated during the course in order to apply the acquired knowledges and to solve possible interpretative problems, emerging from the links between tax trial and civil trial.</p> <p>Autonomy in judgement The student shall prove to integrate the acquired knowledges with the one acquired in other fields of law, in particular administrative law, civil law, taking into account the EU law, in order to manage the complexity of informations.</p> <p>Communicative skills The students, by using appropriate terminology, shall prove to communicate, in an understandable manner and with no ambiguities, the acquired knowledges and personal considerations, both to expert in matter and to uninformed speaker.</p> <p>Learning skills The students shall prove to develop learning skills that allow them to keep up to date through the study of case-law and doctrinal thesis. The students shall be, moreover, able to carry on their studies in second level Masters, PhD and postgraduate works.</p>
ASSESSMENT METHODS	<p>The questions asked to the candidate will be formulated in order to verify the student's achievement of the expected learning outcomes.</p> <p>The evaluation of the student shall be based on an oral exam. The oral test provides at least three questions on the first part and three other questions on the second part, so as to verify whether the student learned the general principles of the taxation process and the institutions of every degree of judgment.</p> <p>The test is passed if you get a vote, expressed in thirty, not less than 18/30.</p> <p>The evaluation will be based on the following methods: - Excellent result (30 - 30 and praise): excellent knowledge of the topics, excellent linguistic property, excellent analytic capacity; the student is able to apply the theoretical knowledge to concrete cases the solution proposes; - Very good result (26 - 29): good knowledge of arguments, good language skills, good analytical ability; the student is able to adequately apply the theoretical knowledge to concrete cases that the solution proposes; - Good result (24 - 25): basic knowledge of the main arguments, discrete language property, the student shows a limited ability to apply theoretical knowledge to concrete cases the solution proposes; Satisfactory result (21 - 23): the student does not show full mastery of the main topics of the teaching, even though possessing the basic knowledge. However, the student shows satisfactory language properties, but with little capacity to adequately apply theoretical knowledge to concrete cases; - Sufficient result (18 - 20): minimum knowledge of the main topics and technical language, minimal ability to apply theoretical knowledge to concrete cases where the solution is proposed; Insufficient result: the student has no acceptable knowledge of the topics of the program.</p>
EDUCATIONAL OBJECTIVES	<p>Acquisition of tools and analysis methods for comprehension and interpretation of trial norms in tax law field in order to carry out defenses before the tax court, typical of specific careers as lawyer in tax law and, in general, assistance and legal advice in this sector of activity.</p> <p>During the Tax Justice course will be taught arguments that shall be matter of oral or written exam in order to pass several open competitive exams (fiscal agencies, ordinary, administrative and accounting judiciary, etc.) and qualifying examination (legal profession).</p>
TEACHING METHODS	<p>Front lessons.</p> <p>Students attending the course will also be invited to participate in one of the public hearings that will take place at the Provincial Tax Commission.</p>
SUGGESTED BIBLIOGRAPHY	<p>TESAURO F., Manuale del processo tributario, Torino, Giappichelli, 2020, ISBN: 9788892134690;</p> <p>OPPURE</p> <p>BASILAVECCHIA M., Funzione impositiva e forme di tutela - Lezioni sul processo tributario, Torino, Giappichelli, 2018, ISBN: 9788892117686.</p> <p>N.B. Considerato il notevole lasso di tempo che intercorre tra l'inserimento della</p>

	<p>presente scheda di trasparenza e l'anno in cui sarà erogata la relativa didattica, e tenuto conto della notevole mutevolezza delle norme tributarie, si suggerisce agli studenti di scegliere il testo di studio che risulterà più aggiornato al momento dell'inizio delle lezioni e della presentazione agli esami.</p> <p>Al fine di agevolare la lettura delle norme processuali, si suggerisce la consultazione del seguente testo:</p> <p>- Contenzioso Tributario, Pocket - Il Fisco, Wolters Kluwer, ultima edizione;</p> <p>Only Erasmus students may use one of the following texts for examination:</p> <p>1) Bodrito - Marcheselli, Questioni attuali in tema di giusto processo tributario nella dimensione interna e internazionale, in Rivista di diritto tributario, 2007, I, 723 ss.</p> <p>2) Tesaro F., Giusto processo e processo tributario, in Rassegna tributaria, 2006, 11 ss.</p> <p>3) Amatucci F., Il superamento delle preclusioni probatorie e l'ampliamento del diritto di difesa del contribuente - in Riv. Trim. Dir. Trib., 2014, pp. 275-298.</p> <p>4) Damiani M., E' compatibile la disciplina del processo tributario con la CEDU?, in GT - Riv. Giur. Trib., 2015, pp. 52-58.</p> <p>5) Del Federico L., Il giusto processo tributario: tra art. 6 della Convenzione europea dei diritti dell'uomo ed art. 111 Cost., in GT - Giur. Trib., 2005, pp. 154 ss.</p> <p>6) Dorigo S., Il diritto alla ragionevole durata del processo tributario nella giurisprudenza della Corte europea dei diritti dell'uomo, in Rass. Trib., 2003, pp. 42 ss.</p> <p>7) Gallo F., Verso un "giusto processo" tributario, in Rass. Trib. 2003, pp. 11 ss.</p> <p>8) Marcheselli A., La (in)dipendenza del giudice tributario italiano nella lentezza della convenzione europea per la salvaguardia dei diritti dell'uomo, in Dir. e Prat. Trib., 2013, pp. 387-423.</p> <p>9) Perrone A., Art. 6 della Cedu, diritti fondamentali e processo tributario: una riflessione teorica, in Riv. Dir. Trib., 2013, pp. 919 ss.</p> <p>10) Russo P., Il giusto processo tributario, in Rass. Trib. 2004, pp. 11 ss.</p>
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SYLLABUS

Hrs	Frontal teaching
48	<p>FIRST PART</p> <p>2 - The tax controversie's authorities (ordinary judge, administrative judge, tax commissions)</p> <p>2 - The jurisdiction of the ordinary court and the administrative court. The disputes concerning the recovery of State aid</p> <p>2 - The tax commissions' jurisdiction and their structure</p> <p>1 - Grades of judgment and organization of tax commissions</p> <p>1 - Applicability of the Civil Procedure Code;</p> <p>1 - Disputes that fall within the jurisdiction of the tax commissions</p> <p>1 - The actions before the tax commissions (annulment and order to pay)</p> <p>1 - The territorial competence</p> <p>1 - The tax commissions' powers of instruction</p> <p>1 - Disapplying regulations and general measures</p> <p>1 - The pronouncement of non-applicability of administrative sanctions</p> <p>1 - The parts</p> <p>2 - Representation and assistance within the trial</p> <p>1 - The order to pay court fees</p> <p>1 - Communications and notifications (use of electronic certified mail);</p> <p>The trial before the Provincial Tax Commission</p> <p>2 - The actionable measures</p> <ul style="list-style-type: none"> - The question regarding the compulsory of actionable measures - The protection for non actionable measures <p>3 - The recourse (elements and cases of inadmissibility)</p> <ul style="list-style-type: none"> - The proposal of the recourse: <ul style="list-style-type: none"> a) the proposal b) appearing before the court - The court fee and the controversy registration - Telematic tax trial - The complain and the mediation <p>1 - The appearance before the court by the respondent: the observations</p> <p>2 - The assignment of the recourse to a Tax Commission's section</p> <ul style="list-style-type: none"> - The preliminary exam of the recourse by the section's president <p>2 - The notice of hearing scheduling</p> <ul style="list-style-type: none"> - The additional defence activity : documents, additional observations, integration of pleas in law, brief observations <p>1 - Suspension, interruption and extinction of the trial: brief exam</p> <p>1 - The hearing in council chamber, the public hearing and the decision</p> <p>SECOND PART</p> <p>3 - Different forms of judicial conciliation</p> <ul style="list-style-type: none"> - The precautionary trial (measures that can be suspended; prerequisite; proceeding and effects); <p>4 - The temporary suspension</p> <p>1 - The proceeding regarding mortgage and cautionary seizure</p> <p>5 - The legal remedies: appeal, cassation and revision</p> <ul style="list-style-type: none"> - The appeal before the Regional Tax Commission - The principal appeal (and the incidental appeal); - Questions not proposed again in appeal - New inquires and exceptions - The questions regarding to cautionary proceeding before the Regional Tax Commission - The Cassation: brief observations - The revision <p>1 - The execution of judgments of the Tax Commissions. The temporary collection</p> <p>1 - Suspension of the execution of judgments</p> <p>1 - The judgment of compliance</p>

PREREQUISITES	It must be known the application proceeding of duties, the phases of collection and infliction of sanctions. It shall be useful to know the general structure of civil trial as well as the other legal remedies within civil trial.
LEARNING OUTCOMES	<p>In the light of the Dublin Descriptors (see the Legal Education Didactics section - and what is expressed in the RAD), the expected learning outcomes are:</p> <p>Knowledge and comprehension skill. At the end of the course we expect that students prove to know – in a widely and completely manner – the arguments dealing with the judicial protection in tax law, special proceedings and legal remedies. The participation at the Tax Commissions public hearings shall allow the students to test what they learned. The student shall be able to learn the concrete application of fair trial principles in tax proceedings as to article 111 of Constitution.</p> <p>Knowledge and comprehension ability. The students shall be able to learn all the arguments debated during the course in order to apply the acquired knowledges and to solve possible interpretative problems, emerging from the links between tax trial and civil trial.</p> <p>Autonomy in judgement. The student shall prove to integrate the acquired knowledges with the one acquired in other fields of law, in particular administrative law, civil law, taking into account the EU law, in order to manage the complexity of informations.</p> <p>Communicative skills. The students, by using appropriate terminology, shall prove to communicate, in an understandable manner and with no ambiguities, the acquired knowledges and personal considerations, both to expert in matter and to uninformed speaker.</p> <p>Learning skills. The students shall prove to develop learning skills that allow them to keep up to date through the study of case-law and doctrinal thesis. The students shall be, moreover, able to carry on their studies in second level Masters, PhD and postgraduate works.</p>
ASSESSMENT METHODS	<p>Oral exam The questions asked to the candidate will be formulated in order to verify the student's achievement of the expected learning outcomes. The evaluation of the student shall be based on an oral exam. The oral test provides at least three questions, so as to verify whether the student learned the general principles of the taxation process and the institutions of every degree of judgment. The test is passed if you get a vote, expressed in thirty, not less than 18/30. The evaluation will be based on the following methods: Excellent result (30 - 30 and praise): excellent knowledge of the topics, excellent linguistic property, excellent analytic capacity; the student is able to apply the theoretical knowledge to concrete cases the solution proposes. Very good result (26 - 29): good knowledge of arguments, good language skills, good analytical ability; the student is able to adequately apply the theoretical knowledge to concrete cases that the solution proposes. Good result (24 - 25): basic knowledge of the main arguments, discrete language property, the student shows a limited ability to apply theoretical knowledge to concrete cases the solution proposes. Satisfactory result (21 - 23): the student does not show full mastery of the main topics of the teaching, even though possessing the basic knowledge. However, the student shows satisfactory language properties, but with little capacity to adequately apply theoretical knowledge to concrete cases. Sufficient result (18 - 20): minimum knowledge of the main topics and technical language, minimal ability to apply theoretical knowledge to concrete cases where the solution is proposed. Insufficient result: the student has no acceptable knowledge of the topics of the program.</p>
EDUCATIONAL OBJECTIVES	<p>Acquisition of tools and analysis methods for comprehension and interpretation of trial norms in tax law field in order to carry out defenses before the tax court, typical of specific careers as lawyer in tax law and, in general, assistance and legal advice in this sector of activity. During the Tax Justice course will be taught arguments that shall be matter of oral or written exam in order to pass several open competitive exams (fiscal agencies, ordinary, administrative and accounting judiciary, etc.) and qualifying examination (legal profession).</p>
TEACHING METHODS	Front lessons - Exercises
SUGGESTED BIBLIOGRAPHY	<p>BELLE' B., BATISTONI Ferrara F., Diritto tributario processuale, CEDAM, 2020 OPPURE PISTOLESI F., Il processo tributario, Giappichelli, 2021</p>

	<p>OPPURE TESAURO F. , Manuale del processo tributario, Giappichelli, 2020 OPPURE TINELLI G., Diritto processuale tributario, CEDAM, 2021</p> <p>Per favorire la lettura delle norme processuali tributarie, si suggerisce vivamente la consultazione di AA.VV. – Contenzioso tributario – Pocket - IL FISCO – Ultima edizione</p> <p>Only Erasmus students may use the following texts for examination:</p> <p>1) Bodrito - Marcheselli, Questioni attuali in tema di giusto processo tributario nella dimensione interna e internazionale, in Rivista di diritto tributario, 2007, I, pp. 723 ss. 2) Tesauro F., Giusto processo e processo tributario, in Rassegna tributaria, 2006, pp. 11 ss. 3) Amatucci F., Il superamento delle preclusioni probatorie e l'ampliamento del diritto di difesa del contribuente - in Riv. Trim. Dir. Trib., 2014, pp. 275-298. 4) Damiani M., E' compatibile la disciplina del processo tributario con la CEDU?, in GT - Riv. Giur. Trib., 2015, pp. 52-58. 5) Del Federico L., Il giusto processo tributario: tra art. 6 della Convenzione europea dei diritti dell'uomo ed art. 111 Cost., in GT - Giur. Trib., 2005, pp. 154 ss. 6) Dorigo S., Il diritto alla ragionevole durata del processo tributario nella giurisprudenza della Corte europea dei diritti dell'uomo, in Rass. Trib., 2003, pp. 42 ss. 7) Gallo F., Verso un "giusto processo" tributario, in Rass. Trib. 2003, pp. 11 ss. 8) Marcheselli A., La (in)dipendenza del giudice tributario italiano nella lentezza della convenzione europea per la salvaguardia dei diritti dell'uomo, in Dir. e Prat. Trib., 2013, pp. 387-423. 9) Perrone A., Art. 6 della Cedu, diritti fondamentali e processo tributario: una riflessione teorica, in Riv. Dir. Trib., 2013, pp. 919 ss. 10) Russo P., Il giusto processo tributario, in Rass. Trib. 2004, pp. 11 ss.</p> <p>The essays are available at the Library of the Department of Law, Section Law and Society, Piazza Bologni, 8 - Ground floor</p>
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SYLLABUS

Hrs	Frontal teaching
48	<p>1 - The tax controversie's authorities (ordinary judge, administrative judge, tax commissions). 1 - The tax commissions' jurisdiction. Disputes that fall within the jurisdiction of the tax commissions. 1 - The principles of due process. 1 - Grades of judgment and organization of tax commissions. Applicability of the Civil Procedure Code. 1 - The actions before the tax commissions (annulment and order to pay). 1 - The territorial competence. 1 - The tax commissions' powers of instruction. 1 - Disapplying regulations and general measures. The pronouncement of non-applicability of administrative sanctions. 1 - The parts. Representation and assistance within the trial. 1 - The order to pay court fees. 2 – The telematic tax process. Communications and notifications (use of electronic certified mail) 1 - The trial before the Provincial Tax Commission. 1 - The actionable measures. 1 - The question regarding the compulsory of actionable measures. The protection for non actionable measures. 2 - The recourse - The elements of the recourse. The proposal of the recourse. 1 - The joint litigation in the tax process. 1 - Appearing before the court. The court fee and the controversy registration. The inadmissibility of the recourse. 1 - The complain and the mediation. 1 - The appearance before the court by the respondent: the observations. 1 - The assignment of the recourse to a Tax Commission's section - The preliminary exam of the recourse by the section's president. The notice of hearing scheduling. 1 - The additional defence activity : documents, additional observations, integration of pleas in law, brief observations. 2 - Suspension, interruption and extinction of the trial 1 - The hearing in council chamber. The public hearing. 1 - The decision. 2 - Different forms of judicial conciliation. 2 -The precautionary trial (measures that can be suspended; prerequisite; proceeding and effects). The temporary suspension. The disputes concerning the recovery of State aid. 1 - The proceeding regarding mortgage and cautionary seizure. 3 - The legal remedies. The appeal before the Regional Tax Commission. The principal appeal . 2 - The incidental appeal. 2 - Questions not proposed again in appeal. New inquiries and exceptions 2 - The Cassation. The revision. 2 - The execution of Tax Commissions' decisions. 1 - The temporary collection. 1 - Suspension of the execution of judgments 1 - The judgment of compliance. 2 - Tax execution</p>