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Tax crimes in the perspective of the individual and corporate companies criminal liability

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The main target of the research is to understand the current role of the criminal-tax law within the italian system and to focus on the most critical points related to the relationship between tax crimes, individuals and corporates companies.

The first part of the work is dedicated, in particular, to the recent legislative reforms that, by the Legislative Decree. N. 128 and 158 of 2015, have innovated the system, trying to balance better the interest of the State and the Rights of the taxpayers. So the debate is focused on the borders of tax avoidance despite its expulsion from the criminal law in 2015; on double jeopardy and administrative and criminal sanctions; on the current administrative liability laws for corporations; then, taking a cue from the judgment known as *Taricco* it is possible to underline the basis of a new European tax criminal law, that has its legal basis on the Art. 325 TFEU.

The second part of the research focuses on the theme of the confiscations used against taxpayers and companies. So, the current jurisprudential trends are analyzed and its possibile to offer solutions aimed at restoring the rule of law and the constitutional rights of taxpayers. Analyzing the confiscation is possible to define the <<fiscally dangerous taxpayer>> and the fields of application of the preventive measure and to understand the practical implications of the *voluntary disclosure*, the current problems arising from non-compliance of tax payers and related profiles regarding the criminal liability of corporations.

The second part of the second chapter focuses on the claiming the inapplicability of direct and equivalent confiscation to companies for tax crimes, even challenging the arguments of the recent United Sections, considering the absence of tax crimes in the current law ruling corporate criminal liability.

The third part relates to the application prospects of the criminal-tax law and reveals the importance of its function in the process of tax crimes prevention. So the discipline of 231 has been analyzed, and we focuses on the reasons of the absence of tax crimes from the catalog of 231-system, trying to use arguments in favor of a reform that provides for their inclusion.
After a comparison between administrative and criminal corporate liability that let us discovering their differences, it is possible to underline the reasons of criminal policy for the inclusion of tax offenses in the discipline of 231. It also needed a greater cooperation between tax authorities and companies, through integration between tax control framework and the organizational, management and control models.

All this, in order to ensure a greater tax compliance and the real prevention of tax offenses. Finally, it was possible to analyze the most critical points of the current system on corporate criminal liability and the relationship between tax offenses and money laundering or criminal association; so, it was possible to offer solutions aimed to restore a legal certainty, to avoid hypothesis of indirect

responsibility of companies for tax crimes. So, at the end, it's also possible to focus on the reform projects drawn by Ministeral Comittees to corroborate the idea of a reform that introduces a corporate criminal liability for tax offenses. In conclusion, the whole research is projected to understand what could be the future role of criminal tax law, in particular, in regulating the criminal liability of companies.