

A COMPARATIVE ANALYSIS OF INSTRUMENTS TO DEFLATE TAX LEGAL DISPUTES: WHAT ARE THE POSSIBLE SOLUTIONS IN ITALY?

This research work analyzes the existing instruments to deflate tax legal disputes between tax payers and Revenue Agency, in order to identify what is the most effective solution for the composition in a friendly way for this kind of litigation.

The issues covered by the research responds to the growing need to find a setting that allows appropriate legislation to prevent these conflicts, allowing the taxpayer to avoid the cost and time to set up any judgments. It must be recognized, in fact, that the instruments to deflate tax litigation, as they are currently ranked in Italy, are not able to achieve the goal.

The comparative analysis examines the fiscal mediation's rules adopted in major world's countries, like the United States of America, Canada, Australia and also in European countries, in particular in Holland, for the solution in an administrative way of the disputes between tax authorities and taxpayers.

The study identifies the variety of solutions adopted at international level, underlining critic and successful aspects and trying to stimulate a discussion on a possible evolution of the deflationary instruments existing in our system.