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*The evidence of the
legal-tax facts of the
enterprise*

ABSTRACT

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Abstract

The paper aims to highlight the relationship between evidence and reality.

The technical way is to use the mere juxtaposition of legal fragments in progressive abstraction: naturalistic observation of the legal facts, subsumption and classification, reconstruction and representation through the tax assessment, revelation of truth in the process.

Indeed, the nature and the science are in the jurisdiction of the tax court.

The tax facts, despite their numerical representation and accounting, are neither true nor objective (chapter one).

In addition, the Administration with tax assessment adds only arguments and reasoning to the facts (chapter two).

Finally, on the facts the judge decides in accordance with the procedural rules (chapter three).

In conclusion, the representation of legal-tax facts of the enterprise, is not objective, unambiguous and truthful (chapter one), the government disregards the facts and replaces them with several others (chapter two), and finally, the tax process accepts or rejects the reconstruction but does not judge the ability to pay (chapter three).