



	explanation
who must proof in general?	the party who claims - taxpayer/appelant for claimed expenses, benefits and exemptions - tax office in case of deviant asesment
legal burdon of proof?	none
kind of evidence admitted	all kind of evidence such as official documents, Emails, witnesses, internal memos, ...
exclusion of evidence	all evidence may be used no exclusion



	explanation
gathering of facts by... (and how)	by the court parties are requested to submit tax office investigates on request
in case sth. can not be proofed	court must decide Depends on claim: eg. no tax-exemption granted
factfinding by the court?	court may/must investigate in any relevant direction

Austria

decision of supreme court



	explanation
responsibilities (which taxes, customs...)	Same as 1st instance court and taxes levied by the „Länder“ (regions) and communities
decision by a single judge or a board	board
(in case) board consisting of	general 5 judges easy cases 3 judges change of jurisdiction or in case of contradictories in the decisions of the supreme court 9 judges
requirements to the remedy	Written and including a copy of contested decision Signed by professional representative as are tax advisers or barristers payment of legal fees
oral proceeding	seldom

Bulgaria

burden of proof in the court



AEA

	Explanation
who must proof in general?	the party who claims - taxpayer/appellant for claimed expenses, benefits and exemptions - tax office in case of deviant assessment
legal burden of proof?	none
kind of evidence admitted	all kind of evidence before the first instance court Only written evidences before the SAC
exclusion of evidence	Witnesses for some facts

Bulgaria

burden of proof in the court



AEAJ

	Explanation
gathering of facts by... (and how)	by the court parties are requested to submit
in case sth. can not be proofed	court must decide
Fact finding by the court?	court may/must investigate in any relevant direction

Bulgaria

decision of supreme court



	Explanation
responsibilities (which taxes, customs...)	income tax, corporation tax, VAT, customs, all other state and local taxes
decision by a single judge or a board	Board
(in case) board consisting of	of three judges
requirements to the remedy	Written Signed by barrister or lawyer payment of legal fees
oral proceeding	obligatory



	Explanation
who must proof in general?	If the notice of assessment has sufficient and reasonable grounds, the burden of proof lies with the taxable person, except regarding evidence possessed only by a tax office
legal burden of proof?	
kind of evidence admitted	All evidence that are material in the matter and generally allowed in the administrative court, including examining witnesses
exclusion of evidence	Evidence obtained as a result of serious breach of a fundamental right Evidence obtained by way of surveillance activities are only allowed if its legality has been assessed by the criminal court



	Explanation
gathering of facts by... (and how)	Court requests a tax office to submit a file containing all evidence that the notice of assessment is based on Parties may submit additional evidence or request collection of evidence from the court; restrictions for a taxable person Court can request additional evidence
in case sth. can not be proofed	If a party does not present an evidentiary item concerning a factual circumstance which she is required to prove, and evidence concerning that circumstance or showing it to be absent cannot be obtained by other means, the court may adopt an assessment of the factual circumstance which is adverse to the participant
factfinding by the court?	yes



	Explanation
responsibilities (which taxes, customs...)	All taxes
decision by a single judge or a board	Board
(in case) board consisting of	3 judges Admitting new evidence can be decided by a single judge
requirements to the remedy	Written and signed Lodged within 30 days following public pronouncement of the decision by the administrative court Payment of state fee (up to 750 euros)
oral proceeding	Written procedure unless party requests oral hearing

Estonia

decision of supreme court



	Explanation
responsibilities (which taxes, customs...)	All taxes
decision by a single judge or a board	Board
(in case) board consisting of	Usually 3 judges Full panel of the administrative law chamber (5 judges) in case 1) dissenting opinions in the panel of 3 or 2) overorder of former application of law
requirements to the remedy	Written and signed Payment of legal fees 30 days
oral proceeding	Very exceptional



	explanation
who must proof in general?	The party who claims
legal burden of proof?	After the taxpayer has fulfilled his reporting liabilities, both parties must contribute to handling of the case. As a rule, the party having better opportunities to provide proof is obliged to do so
kind of evidence admitted	All kind of evidence
exclusion of evidence	A witness has a right not to testify (eg. Spouse) or has an obligation not to testify



	explanation
gathering of facts by... (and how)	Parties must provide
in case sth. can not be proved	The court must decide
factfinding by the court?	The court is responsible for that sufficient proof is provided and if needed, must ask the parties to provide proof. Further, the court is liable to gather proof ex officio to the extent the matter itself, objectivity and fairness requires

Finland

decision of supreme court



	explanation
responsibilities (which taxes, customs...)	All taxes + customs Subject to permit to appeal (approx. 15-20 % are granted with the permit) Exception: Advance rulings from the Central Tax Board are directly appealable
decision by a single judge or a board	First handling: permit to appeal is refused by 3 judges. In case there is potential for permit to appeal, the other party is asked to provide written statement about the appeal. After that, 5 judges handle the case (prepared by referendary)
requirements to the remedy	Written and including a copy of contested decision Signed by party himself or representative -> PoA must be attached Documents / proof attached Advice of delivery attached
oral proceeding	Very seldom



	Explanation
who must prove in general?	<p>No general rule regarding the burden of proof : each litigant must supply the court with facts and evidence to support its position. The court then decides which party will bear the burden of proof according to the facts revealed:</p> <ul style="list-style-type: none"> ❑ There is an “objective proof” (no burden of proof) regarding certain matters, such as the field of application of the tax law, tax exemption matters, local taxes... ❑ There are situations in which the tax office or the taxpayer must prove, according to the law (1) or jurisprudential rules (2)
(1) legal burden of proof	<ul style="list-style-type: none"> ❑ Tax office: situation of the taxpayer (nature of income, tax treatment...), situation of compulsory assessment, bad faith/fraud, abuse of law, accuracy of the assessment if the taxpayer has not agreed to the reassessment proposal... ❑ Taxpayer: compliance to tax duties, conditions for tax exemptions, exaggeration of the assessment basis in case of compulsory assessment or acceptance of the reassessment proposal
(2) jurisprudential burden of proof (illustrations)	<ul style="list-style-type: none"> ❑ Tax office: compliance to the tax procedure (with exceptions), irregularity of bookkeeping, irregular management actions, VAT cases : must prove that a formal regular bill does not match with an actual delivery or the information it contains are erroneous... ❑ Taxpayer: regarding the corporate income tax : legitimacy of a debt write-off (not an irregular management action), validity of the deduction of charges, validity of the inscription of an accounting provision...
kind of evidence admitted / exclusion of evidence	<p>All written (French/translated) evidence may be used; no special rules on hearsay evidence, no specific need of document authentication. Tax office can prove with letters or private documents obtained by requisitioning banks, business partners, etc...</p>



	Explanation
gathering of facts by... (and how)	Both parties submit evidence, the court gathers and rules according to the legal burden of proof ❖ Supreme court rules based on the evidence gathered during 1st instance and appeal (no new evidence)
in case sth. can not be proved	Court rules
Factfinding by the court?	Court can ask parties to present missing documents where necessary as such written exchanges between the taxpayer and the tax office during the "bilateral adjustment procedure", documents the parties refer to but forget to produce, a criminal court judgment related to the case, explanations about certain aspects of the case... Unusual : expertise, for instance to estimate the market value of a property; about a specific accounting regulation; verification of a writing ...



	Explanation
responsibilities (which taxes, customs...)	<ul style="list-style-type: none"> <input type="checkbox"/> Conseil d'Etat: income taxes, corporation taxes, VAT, local taxes <input type="checkbox"/> Cour de cassation: registration fees and stamp duties, customs and tax recovery notices
decision by a single judge or a board	<p>Board (3 judges), reunited boards Single judge for very simple cases</p>
Requirements to the remedy	<ul style="list-style-type: none"> <input type="checkbox"/> Written and including a copy of contested decision <input type="checkbox"/> Within 2 months <input type="checkbox"/> Signed by a special counsel <input type="checkbox"/> Must include all legal arguments and grounds (no new arguments allowed during the proceeding). <input type="checkbox"/> Arguments and grounds must have been discussed in court.
oral proceeding	<p>No Oral submissions by counsels are allowed during hearing (not usual/very brief)</p>



	explanation
who must prove in general?	In principle each litigant has to prove his allegations-pleadings before the Court. However, in tax proceedings, whereby a tax correction act is contested, primarily it should be examined by the Court whether tax authorities have sufficiently proven the facts of the said tax offence (tax avoidance or other).
legal burden of proof?	If meaning indirect proof or legal presumptions, yes it may apply in certain cases, where direct evidence appears to be difficult to attain.
kind of evidence admitted	Documents in principle (both official and private). Additionally, witnesses, expert evidence, hearing of the litigant parties, legal assumptions etc.
exclusion of evidence	No exclusion notwithstanding what generally applies in relation to evidence acquired in an illegal manner. In case confidential information is involved, such evidence has to be treated accordingly by the Court.



	explanation
gathering of facts by... (and how)	Taxpayers (litigants) have the obligation to submit all evidence prior to the hearing of the case. The Court has the obligation and the initiative to ascertain the facts of each case (Untersuchungssystem).
in case sth. can not be proved	The Court may not decide on the merits of the case and order litigant parties to provide additional evidence if necessary.
factfinding by the court?	Yes to the extent that the Court should seek the “objective truth” (Untersuchungssystem)



	explanation
responsibilities (which taxes, customs...)	Income tax, corporation tax, VAT, property tax, customs duties, municipal taxes etc.
decision by a single judge or a board	Board
(in case) board consisting of	5 or 7 judges – Plenary in cases of high importance
requirements to the remedy	Should be filed within a certain limitation period. Written, signed by a lawyer, along with a copy of the contested decision, service of the petition of cassation, court fees (set amount 200 euro). Petition of cassation is precluded in cases with a subject matter amounting to 40.000 Euro and below, unless there is an important legal issue at dispute or the appealed court decision contravenes to the existing Council of State case law.
oral proceeding	Provided but may be circumvented upon request.



	explanation
who must proof in general?	the party who claims: -taxpayer/appelant (the claimant) for claimed expenses, benefits and exemptions- the claimant bears the burden of proof
legal burdon of proof?	none
kind of evidence admitted	All kind of evidence such as official documents, Emails, witnesses, internal memos, expert witness, statement by the party
exclusion of evidence	all evidence may be used; the parties may not state facts and propose evidence if they were given an opportunity to state the facts and propose evidence in the procedure prior to the issuing of the act
gathering of facts by... (and how)	by the court – the court shall investigate or test the facts of the case within the bounds of the allegations contained in the action; the court shall not be bound by the evidence proposed by the parties and may present any evidence which it considers as contributing towards the clarification of the case and towards a lawful and correct ruling; parties are requested to submit



	explanation
in case sth. can not be proofed	court must decide, depends on claim
factfinding by the court?	<p>the court shall investigate or test the facts of the case within the bounds of the allegations contained in the action; the court shall not be bound by the evidence proposed by the parties and may present any evidence which it considers as contributing towards the clarification of the case and towards a lawful and correct ruling;</p> <p>if the court has established the actual facts of the case by itself, the parties must be given, prior to the decision being issued, an opportunity to state the facts and the circumstances relevant to the decision, unless provided otherwise</p>

Slovenia

decision of supreme court



	explanation
responsibilities (which taxes, customs...)	Income tax, corporation tax, VAT, customs, all other taxes such as real estate tax, inheritance and gift tax...
decision by a single judge or a board	a board
(in case) board consisting of	3 judges
requirements to the remedy	written and including a copy of contested decision, preposition for concession revision,
oral proceeding	the court adjudicate without a main hearing (trial in a session)



	Explanation
who must proof in general?	The tax authority has to prove taxable income and the tax payer has to prove deductions and exemptions.
legal burdon of proof?	If the tax authority make a new decision after more the two years after the end of the taxperiod they shall prove that the tax payer has given false facts or has failed to give important facts The tax authority has to prove reason for tax penalty
kind of evidence admitted	All kind
exclusion of evidence	No If the judge find that the proof is unnessessery it`s possible to reject it

Sweden

burden of proof in the court



AEAJ

	Explanation
gathering of facts by... (and how)	The authority and the court has to examine the case – make sure the party knows what is important
in case sth. can not be proofed	You lose if you should have proved that fact
factfinding by the court?	The court ask questions to examine the case



	Explanation
responsibilities (which taxes, customs...)	All taxes, customs, VAT and tax penalty Advance ruling (questions from tax payers to a taxboard who decide and that decision can be appealed to supreme court)
decision by a single judge or a board	Single judge decide leave to appeal when easy Bord
(in case) board consisting of	3 or 5 judges if changed precedent all judges (16 or more)
requirements to the remedy	<ul style="list-style-type: none">- a question which is of important for the application of the law (precedent)- Extraordinary reasons – severe wrongdoing by the courts
oral proceeding	no