LAWP

STUDIO LEGALE E TRIBUTARIO

International disputes penalised by the discontinuance of action

In the context of international double taxation procedures, mutual agreement procedures between States, which take precedence over domestic law, are becoming increasingly important.

These remedies are compatible with domestic litigation, which may be suspended, upon request of a party, until a decision of the States.

Paolo Giovannini and Dario Augello examined for Eutekne the critical profiles related to the enforcement of decisions in Italy, in particular the modalities of settlement of pending litigation, in case of confirmation of the adjustment made in Italy.

The discontinuance of action, provided by law, seems unnecessarily penalizing, while conciliation, not forbidden by the procedural law, seems the most appropriate way.

Practice Areas

Tax law
Tax litigation

Professionals

Paolo Giovannini
Dario Augello

Pubblication date

09.12.20