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**SEMINAR ON  
"ORGANISATION OF THE LEGAL  
SERVICES OF THE MINISTRY OF  
FINANCE: THE EXPERIENCE OF EU  
MEMBER STATES"**

Tbilisi, Georgia  
25-26 September 2009

Ana Isabel Valente, Portugal




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**THE MINISTRY OF FINANCE AND  
PUBLIC ADMINISTRATION**

**Mission**

Define and Conduct the Financial  
Policy of State

Define and Conduct the Public  
Administration Policies

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**THE MINISTRY OF FINANCE AND  
PUBLIC ADMINISTRATION**

**I STRUCTURE**

- HIGH COUNCIL FOR FINANCE
- OFFICE FOR STRATEGIC PLANNING,  
ECONOMIC POLICY AND INTERNATIONAL  
AFFAIRS
- GENERAL INSPECTORATE OF FINANCE
- GENERAL SECRETARIAT

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**THE MINISTRY OF FINANCE AND  
PUBLIC ADMINISTRATION**

- SECRETARIES OF STATE
  - DEPUTY MINISTER OF FINANCE FOR BUDGET
  - SECRETARY OF STATE FOR TREASURY AND FINANCE
  - THE SECRETARY OF STATE FOR FISCAL AFFAIRS
  - SECRETARY OF STATE FOR PUBLIC  
ADMINISTRATION
  - ONLY HAVE DELEGATED COMPETENCES






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**THE TAX ADMINISTRATION**

- DEPENDS ON THE SECRETARY OF STATE  
OF FISCAL AFFAIRS
- HAS THREE MAIN SERVICES
  - THE DIRECTORATE GENERAL FOR TAXATION
  - THE DIRECTORATE GENERAL FOR CUSTOMS  
AND EXCISE TAXES
  - THE DIRECTORATE GENERAL FOR  
INFORMATICS AND ASSISTANCE TO TAXATION  
AND CUSTOMS SERVICES

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**THE TAX ADMINISTRATION**


**I THE DIRECTORATE GENERAL FOR  
TAXATION**

**Mission**

- Management of taxes on income, on  
wealth and general excise taxes






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 **THE DIRECTORATE GENERAL FOR TAXATION**

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- | CENTRAL SERVICES (DEPARTMENTS)
- | DISTRICT SERVICES
- | LOCAL SERVICES



 

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 **PROCEDURE TO ELABORATE DRAFT LEGAL ACTS**

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- | TAX CODES
  - CHANGED BY
    - ANNUAL STATE BUDGET
    - SEPARATE LAWS

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 **PROCEDURE TO ELABORATE DRAFT LEGAL ACTS**

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- | INICIATIVE
  - PARLIAMENT
  - GOVERNMENT


 

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 **TAX APPEALS**

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- | HIERACHICAL WAY
  - COMPLAINT AND ADMINISTRATIVE APPEAL
- | ADMINISTRATIVE COURT DISPUTES
  - JUDICIAL OBJECTION
  - JUDICIAL OPPOSITION



 

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 **TAX APPEALS**

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- | HIERARCHICAL WAY
- | ADMINISTRATIVE CLAIMS
- | ADMINISTRATIVE REMEDIES



 

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 **TAX COURTS IN PORTUGAL**

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- | TAX COURTS (LISBON AND OPORTO) AND ADMINISTRATIVE AND TAX COURTS (OTHER CIRCUITS)
- | ADMINISTRATIVE (SOUTH AND NORTH)
- | SUPREME ADMINISTRATIVE COURT

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## TAX COURTS IN PORTUGAL

- REPRESENTATION OF PUBLIC TREASURE
  - Civi Servants, DGCI's employees
  - Similar to barristers
  - Act with hierarchical independence
  - Directly notified by Court
  - Intervention in every procedural acts




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## TAXPAYERS'S GUARANTEES

- I CONSTITUTIONAL PRINCIPLES
  - LIMITED RESERVATION ON PARLIAMENT
  - DECISION AND CELERITY
  - ACCESS TO JUDICIARY POWERS
  - GENERAL DUTY OF SECRET




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## TAXPAYERS'S GUARANTEES

- I CONSTITUTIONAL PRINCIPLES (cont)
  - CONSIDERATION OF THE TAXPAYER'S TAX RETURN
  - RIGHT TO TRIER OF FACTS
  - COOPERATION
  - PARTICIPATION




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## TAXPAYERS'S GUARANTEES

- I GRANTED BY LAW TO TAXPAYERS IN THEIR RELATION WITH TAX ADMINISTRATION
  - I RIGHT TO INFORMATION
  - I RIGHT TO WELL-GROUNDED JUSTIFICATION AND NOTIFICATION
  - I RIGHT TO COMPENSATION




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## TAXPAYERS'S GUARANTEES

- I GRANTED BY LAW TO TAXPAYERS IN THEIR RELATION WITH TAX ADMINISTRATION (CONT)
  - I TAX INSPECTION UPON REQUEST
  - I PAYMENT BY INSTALMENTS
  - I RIGHT TO REDUCTION IN AMOUNT OF FINES



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