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Acerca de la "gobernanza fiscal" y de la "buena administración" en el ámbito tributario [

2022

text (article)

Analítica

Good fiscal governance, based on the principles applicable to corporate governance, seeks to achieve greater legal certainty. Other elements have been added to this initial idea that complement tax governance, such as corporate social responsibility, cooperative com-pliance in tax matters, the BEPS project, in particular its action 12, which requires revealing aggressive tax planning mechanisms, and the International Tax Compliance AssuranceProgram, which aims to assess the tax risks of large groups of multinational companies. With all this, the aim is to achieve the most appropriate reciprocal cooperation between tax administrations and citizens. For this system to work correctly, it is essential that the Ad-ministrations scrupulously comply with the "principle of good administration", which, un-fortunately, does not always happen in the Spanish Tax Administrations
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