Successful establishment of Generalization

**PROPOSALS FOR IMPROVING THE SPANISH JURISDICTION OVER TAX MATTERS**

- Generalization of first instance before JCA and, as far as possible, second instance before TSJ or AN
- Establishment of tax courts or tax chambers within administrative courts
- ADR and improvement of the preliminary administrative complaint (German model)

**SPAIN**

- Tribunal Supremo (TS)
- Tribunal Superior de Justicia (TSJ)
- Audiencia Nacional (AN)
- Juzgados Contencioso-Administrativos (JCA)

**COMMON LAW**

- ENGLAND (Excluding Tax Credits and Council Tax)
  - Supreme Court: Permission to appeal on points of law (general public importance)
  - Court of Appeal: Permission to appeal on points of law
    - Test second-Tier: important point of principle or practice, or compelling reasons

**CIVIL LAW**

- FRANCE
  - Conseil d’État: Appeal on points of law: serious grounds
  - Cours administratives d’appel: Second instance: excluding most of local taxes
  - Tribunaux administratifs: First instance: direct taxation, taxes sur le chiffre d’affaires or similar taxes (VAT and others)

- PORTUGAL
  - Supremo Tribunal Administrativo (Secção de contencioso tributário)
    - Second instance - minimum amount: only grounds of law
    - Appeal on points of law: fundamental significance/implementation of law
  - Tribunais Centrais Administrativos (Secção de contencioso tributário)
    - Second instance - minimum amount: grounds of fact or grounds of fact and law
  - Tribunais Tributários (First instance)

**USA (FEDERAL SYSTEM)**

- Before payment
  - Supreme Court (writ of certiorari)
  - Court of Appeals
  - US Courts of Appeals for the Federal Circuit
  - Tax Court

- After payment
  - US Court of Federal Claims

**GERMANY**

- Bundesfinanzhof: Appeal on points of law: fundamental significance, development of law/uniformity of jurisprudence or procedural shortcoming
  - Finanzgerichte (First instance)
    - Successful preliminary administrative complaint
    - Local taxes: see also VwGO

**ITALY**

- Corte Suprema di Cassazione: Appeal on points of law
- Commissioni Tributarie Regionali (Second instance)
- Commissioni Tributarie Provinciali (First instance)
  - *Its judgements can be appealed (per saltum) to the «Corte Suprema di Cassazione» if agreement and breach of law

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