



**SEMINAR ORGANISED BY THE SUPREME COURT OF SPAIN IN COOPERATION WITH ACA-
EUROPE**

Madrid, 21 November 2022

Questionnaire

Application of general principles and clauses in the case law of contentious-administrative courts

In order to deepen the open dialogue between the high administrative jurisdictions of Europe, this seminar will analyse the application, within the administrative legal system, of different general principles or clauses of law.

Given the variety and large number of existing general principles, an effort has first been made to delimit and select, on the basis of their topicality or potential expansion, a series of general principles which, although underlying most legal systems, nevertheless present differences in the various legal systems in terms of their nature, their recognition in legal norms and, in short, with regard to their functionality, with divergences evidenced in particular by their judicial application.

The seminar offers an eminently practical vision. For this reason, the questionnaire primarily takes judicial experience into consideration, suggesting the following perspectives as lines of analysis:

- (i) General principles of law in the system of sources;
- (ii) Common incorporation of general principles of law: European Union and horizontal dialogue;
- (iii) General principles and fundamental rights;
- (iv) General principles in certain sector-specific areas of public law, selecting, in this regard, some of these principles to determine their application and projection in fields such as *administrative organisation and procedure / administrative sanctions / public subsidies or grants / contracting by public bodies / town planning and environment / taxation*.

In short, the aim of the seminar is to find out whether there are convergences in the guidelines of the high jurisdictions of the Member States, by determining the degree of influence of European Union law (e.g. through Directive 2006/123/EC on services in the internal market, or through incorporation of the principle of good administration, recognised in Article 41 of the Charter of Fundamental Rights) in its application,



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without losing sight of the effects of the horizontal dialogue between the high national jurisdictions, which we hope the seminar can continue to stimulate.

I. – GENERAL PRINCIPLES OF LAW IN THE SYSTEM OF SOURCES

1^o) What place and function do general principles of law have in the system of sources of your country's legal system?

- **They are applied where there are gaps in the law**
- **They may be applied directly, even to the extent of displacing the initially applicable written law and prevailing over it.**

Explain your answer briefly:

The generally accepted conclusion is that general principles of law are applied where there are gaps in the law. As majority of these principles has been positivized, they tend to be invoked directly through citation of the statutes in which they are enshrined as well as they tend to serve as “guidelines” to interpret and apply other – more specific – legal rules. However, it is necessary to add that one of the competences of the Czech Constitutional Court is to annul unconstitutional provisions (or even whole acts). Given that there are several general principles of law which are enshrined (explicitly or implicitly) in the Czech constitutional order and as such serve as a benchmark of constitutionality, the answer is that the general principles of law may also be applied directly, even to the extent of displacing the initially applicable written law and prevailing over it. And even at the level of ordinary courts, some general principles of law (for example, the principle of legitimate expectation) may exceptionally prevail over written law.

2^o) Can it be said that the most relevant general principles of law in your culture and legal tradition have been positivized, i.e. enshrined with legal status in your country's judicial system?

- **Yes**
- Yes, the most relevant ones (please indicate briefly the most notable of these)
- No

3^o) In the judicial practice of Public Law, are general principles of law frequently invoked and applied as a basis for decisions?

- They are frequently invoked and applied, and are also relevant and decisive in the settlement of disputes.



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- They are frequently invoked and applied, although generally in a complementary manner, to reinforce challenging arguments based primarily on the interpretation and application of written rules.
- They are not frequently invoked and applied as a basis for decisions.

Explain your answer briefly:

As majority of these principles has been positivized either on constitutional level or in different codes and acts, the citation of such principles is usually done through direct invocation of the written rules, sometimes in conjunction with references to case-law.

4º) If you have answered yes to the previous question, can it be said that the invocation and application of general principles of law is done in a general and transverse way, in all areas or matters of Public Law?

- **Yes**
- Especially or particularly in certain matters, or in certain sector-specific areas (in this case, explain your answer briefly)

5º) In your country's legal system, are there general principles specific to Administrative Law, independent of other general principles of law?

- There are no general principles specific to Administrative Law
- **There are principles specific to Administrative Law that may be applied in conjunction with other general principles**
- There are principles specific to Administrative Law that exclude and displace the application of the other general principles

Explain your answer briefly:

The existence of specific general principles naturally flows from the specificity of the Administrative Law itself. The core of these principles has been positivized, most notably in the introductory provisions of the Administrative Procedure Code containing the so-called *Basic Principles of the Activity of the Administrative Authorities* (e. g. the principle of public administration as a public service). These principles, however, can be seen as derivatives of general constitutional principles.

II. – COMMON INCORPORATION OF GENERAL PRINCIPLES OF LAW: EUROPEAN UNION AND HORIZONTAL DIALOGUE

6º) Has your country's administrative legal system patently incorporated the general principles of European Union law?



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- **Yes, in general**
- No special or specific incorporation has been necessary, because in general these principles were already recognised and enshrined in the country's legislation and practice.

Explain your answer briefly (this question mainly concerns the work of the legislator, i.e. the “legislative system”).

There has not been any significant problem in incorporating the general principles of European Union law into our legal system. However, we had and still have some issues. For example, concerning the principle of public participation in procedures related to environmental protection, there was a controversy when the Czech legislator restricted access of environmental NGOs to proceedings under the Building Act. This regulation was challenged before the Constitutional Court. It was argued that it is against the principle of participation of public in proceedings guaranteed by the Aarhus Convention and EU law. Although the Court ruled that it was not, 7 dissenting judges (out of 15) argued that the provisions of Czech statutes should be at least interpreted in accordance with EU and international law and that the restriction was not reasonable. This case illustrates that, in this area of law, the courts have to deal with problems caused by inadequate and constantly evolving legislation.

7^o) Is it common in your country’s judicial practice for the specific general principles of European Union law to be invoked and taken into account in areas where there is no regulatory harmonisation?

- **Yes, for certain matters**
- No, not generally

Explain your answer briefly (this question mainly concerns the work of the judiciary, i.e. “judicial practice”).

Some specific general principles of European Union law have been taken into account in non-harmonised areas. For example, in the area of non-harmonised taxation (direct taxes), the Supreme Administrative Court took into account the principle of abuse of rights in tax matters developed by Court of Justice (see, for example, judgment of 14 December 2000, *Emsland-Stärke*, C-110/99, or of 21 February 2006, *Halifax and Others*, C-255/02), even at the time when this principle was not explicitly enshrined in the Czech Tax Code.

8^o) When applying the general principles set out in European Union law, and when it is found that the general European principle applicable to the dispute in question conflicts in some way with national law, has the dispute been resolved through a



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solution involving the displacement and non-application of the national rule in order to give way to the general European principle?

- **Yes**
- This solution has been chosen in some cases, while in others different solutions or answers have been used (in this case, explain your answer briefly)

9º) Is it common in judicial practice for the principle of legitimate expectation to be invoked and taken into account?

- **Yes, as a transversal principle**
- Yes, but only in certain sector-specific matters and areas harmonised by Union law (please indicate what these are)
- No

Explain your answer briefly.

The principle of legitimate expectation has – together with the principle of legal certainty, the principle of predictability and the principle of non-arbitrariness – been established by the case-law as a constitutional (therefore transversal) principle of Czech law, implied in Art. 1(1) of the Czech Constitution and enshrined as one of the *Basic Principles* in the Administrative Procedure Code. Therefore, it is invoked and taken into account in all areas of the law.

10º) Can taking the principle of legitimate expectation into account even result in the annulment of administrative decisions that are contrary to or violate those principles?

- **Yes**
- No, these principles are applied only in order to provide for compensation or reparation when they are violated in some way by the decisions of the Administration.

Explain your answer briefly.

It is not uncommon that administrative or judicial review of administrative decision which is in contrary or violates the principle of legitimate expectation results in its annulment. For example, in the judgment of the Supreme Administrative Court of 17 April 2017, no. 6 As 98/2016-54, in which the Court ruled that the Czech Telecommunications Office which launched a tender for awarding rights to use radio frequencies violated this principle when it refused to return interest on a financial guarantee (which was required in order to participate in the tender) to one of the participants although it previously – in the invitation to the tender – stated that any



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interest accrued on the guarantee during the tender shall be returned. This resulted in the annulment of the decision of the Czech Telecommunications Office.

11^o) Has the “principle of good administration” referred to in Article 41 of the Charter of Fundamental Rights of the European Union been adopted and applied in your country’s judicial practice?

- Yes, as a transversal principle**
- Yes, but only in certain sector-specific matters and areas harmonised by Union law (please indicate what these are)
- Not commonly applied

Explain your answer briefly.

The principle of good administration is invoked and applied in our judicial practice. Although it is not included under this name in the Czech constitutional order or in any other code or act, it was held that some of the aforementioned *Basic Principles*, which are frequently applied in our judicial practice, reflect the principle of good administration. Therefore, the principle is often invoked and applied – sometimes with and sometimes without explicit mention – through the *Basic Principles*.

12^o) Can taking the principle of good administration into account even result in the annulment of administrative decisions that are contrary to or violate that principle?

- Yes, in some specific cases.**
- This would never be possible because, among other reasons, this principle applies solely as a guideline for conduct within the Administration and cannot be invoked by the citizen.
- No

Explain your answer briefly.

Even though the principle of good administration serves mainly as a guideline for conduct within the administration, it can be – usually in conjunction with positivized principles – invoked by citizens. Failure to take the principle into account may result in the annulment of an administrative decision.

13^o) Is it common in judicial practice for the principle of necessity and proportionality of administrative measures that limit or restrict access to or the exercise of an economic activity to be invoked and taken into account?



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- Yes, this is a positivised principle whose non-observance results in the nullity of the measure or provision of a general nature.**
- Yes, in certain matters and to different extents
- No

Explain your answer briefly.

The principle of necessity and proportionality of administrative measures is one of the aforementioned *Basic Principles* and it is frequently invoked and taken into account not only in regards to limitation or restriction of access to or exercise of an economic activity. The principle is also considered to be implied in the Czech constitutional order and the Czech Constitutional Court uses categories of necessity and proportionality as a part of the so-called proportionality test in the proceedings for the annulment of legal provisions. Recently, the principle of proportionality has been applied in the review of measures limiting or restricting the exercise of economic activities taken by the administrative authorities in the context of the Covid-19 pandemic.

14^o) With regard to any of the above principles (legitimate expectation, necessity, proportionality or good administration) or other principles, has your country's Supreme Court taken into consideration the interpretation and manner of application of these principles by other European national high jurisdictions?

- Yes, on some occasions (in this case, explain your answer briefly)**
- Never

For example, the proportionality test mentioned above, which is frequently applied by the Czech Constitutional Court, is clearly inspired by the case-law of the Federal Constitutional Court of Germany. Occasionally, the Supreme Administrative Court refers to concepts of some principles in other legal systems. Regarding the principle of legitimate expectation, the Supreme Administrative Court stated that this principle is applied in the administrative law of virtually all EU Member States, for example, in the form of the British concept of *protection of procedural and substantive legitimate expectations* or the German *Vertrauensschutz*. Comparative considerations or arguments concerning the same principle can also be found in some rulings of the Czech Constitutional Court.

III. – GENERAL PRINCIPLES AND FUNDAMENTAL RIGHTS

15^o) According to Article 6, paragraph 3 of the Treaty on European Union, fundamental rights that result from the constitutional traditions common to the Member States



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shall constitute general principles of the Union's law. Has your country's Supreme Court identified any of these common constitutional traditions?

- o **Yes, especially on the basis of the case law of the Court of Justice or the European Court of Human Rights**
- o Yes, especially on the basis of the case law of the Supreme Courts of other Member States.
- o No such identification has taken place.

16^o) What status and importance does the principle of non-discrimination and gender equality have in your country's judicial practice?

- o **It is a principle commonly and generally taken into consideration, across all areas**
- o It is a principle that is taken into consideration and applied in certain legal relations and sector-specific areas

Explain your answer briefly.

Derived from the fundamental right to equality and non-discrimination enshrined in the Czech constitutional order and anchored in the EU Charter and in the European Convention on Human Rights (as well as in many other binding legal documents), the principle of non-discrimination is taken into consideration transversally in different areas of law. The Czech Anti-Discrimination Act which implements several EU directives also specifically mentions some of the areas but as a general principle, non-discrimination has wider application.

17^o) In the judicial practice of your country, is the principle of protection of particularly vulnerable groups (e.g. minors, women, people with disabilities) invoked and applied?

- o Yes, in a general, open and transversal manner
- o **Yes, for certain groups that are predetermined and identified in the different sector-specific rules (give a significant example)**
- o No

Explain your answer briefly.

Even though there is no predetermined list of vulnerable groups enshrined in the Czech legal system, some groups – which can be considered as vulnerable – are given special protection. For example, in case of persons at risk of economic exclusion, the courts often take measures to ensure their right of access to justice. This applies also to persons with diseases or disabilities (as required by the Convention on the Rights of



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Persons with Disabilities), to whom the administrative authorities have to appoint a guardian *ad litem* (if they cannot defend their rights and legitimate interests and neither can anyone else, e. g. family members or guardians). Taking into account the nature of the disease, the administrative courts may hear their cases on a priority basis. The administrative courts also often take into account the best interests of the child (as required by the Convention on the Rights of the Child), especially in asylum or residence cases.

18^o) Do the judicial bodies demand enhanced reasoning in cases where the contested administrative measure or decision (e.g. eviction from housing, granting of nationality) affects these vulnerable groups (e.g. minors, women, people with disabilities) or has an impact on other constitutional values such as protection of the family?

- No special grounds are required in these cases
- Yes, and their absence results in the nullity of the decision**

Explain your answer briefly.

Rather than automatically demanding enhanced reasoning in cases where the contested administrative measure or decision affects vulnerable groups, the judicial bodies put emphasis on careful consideration of all the circumstances of a particular person and a case which must be reflected by the administrative authorities in the reasoning of their measures or decisions. For example, in eviction cases under the Police Act, the administrative authorities must weigh all the circumstances of the case and pay particular attention to the best interests of children or to vulnerability of victims of domestic violence. Or – if a foreigner is a party to administrative proceedings, his or her language skills should be taken into account.

19^o) In your judicial practice, have disputes been raised regarding the issue of the principles of transparency, equality and non-discrimination in relation to decisions based on artificial intelligence or predictive data management systems?

- Yes
- These principles are not frequently invoked, but some examples exist
- No**

Explain your answer briefly.

Judicial bodies have not yet had an opportunity to deal with such disputes.

IV. – GENERAL PRINCIPLES IN CERTAIN SECTOR-SPECIFIC AREAS OF PUBLIC LAW



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IV.1. – ORGANISATION AND ADMINISTRATIVE PROCEDURE

20º) In the administrative organisation, do the principles of decentralisation and subsidiarity apply?

- Yes**
- No
- Not generally, but in certain areas or sectors (in this case, explain your answer briefly)

21º) Are the general principles set out below applicable to the procedure for formulating administrative acts and provisions?

Principle of publicity and transparency

- Yes**
- No

Principle of proportionality

- Yes**
- No

Principle of impartiality

- Yes**
- No

Principle of anti-formalism

- Yes**
- No

Principle of gratuitousness

- Yes
- No**

Principle of self-correction (executory decision, without the need for judicial assistance).



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- Yes
- No

(If you consider it appropriate, please indicate any other general principles of administrative procedure different from the above)

Some of the aforementioned *Basic Principles* worth mentioning are, for example, the principle of non-abuse of administrative discretion, the principle of conformity with the public interest, the principle of substantive truth, the principle of public administration as a public service, the principle of courtesy and helpfulness, the principle of providing information on rights and remedies, the principle of enabling the persons concerned to assert their rights and legitimate interests, the principle of amicable settlement of conflicts, the principle of effectiveness and efficiency or the principle of cooperation and collaboration between administrative authorities.

We would also like to use this space to clarify our answer regarding the principle of publicity and transparency. Although one of the principles of administrative procedure is the principle of non-publicity, there are several instruments that ensure the publicity and transparency of activities of administrative authorities [e. g. higher administrative authorities often publish soft-law (guidelines) to inform the public how they usually proceed in certain cases].

IV.2. – ADMINISTRATIVE SANCTIONS

22^o) Are the general principles of criminal law applied or projected in the area of administrative sanctions law? (Indicate the answer that you consider best reflects your legislation and practice)

- Yes
- Yes, although with nuances arising from the different natures of criminal offences and administrative offences**
- Not in respect of minor, lesser or trivial infractions
- Only in relation to infractions that can be characterised as “criminal” in accordance with the doctrine of the ECHR

Explain your answer briefly.

In the past, the Supreme Administrative Court repeatedly held that the principles of criminal law are – particularly as far as liability for offences is concerned – applicable in the field of administrative sanctioning law. New Act on Liability for Administrative Offences and Proceedings is based on these conclusions and, generally, approximates administrative sanctions law to criminal law. Nevertheless, there is still some space for judicial practice to apply or project other criminal law principles into the field of administrative sanctions. Differences between criminal law and administrative



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sanctioning law arising from different nature of criminal offences and administrative offences exist mainly at the procedural level (e. g. criminal procedure is governed by the principle of publicity, principle of defence and legal assistance, there are more procedural safeguards to protect the rights of the accused etc.).

23^o) If you have answered yes to the previous question, could you specify whether or not the following general principles are applied for administrative sanctions, or to what extent?

Principle of presumption of innocence and right not to incriminate oneself or plead guilty:

- Yes**
- No
- With nuances (in this case, explain your answer briefly)

Principles of legality and definition of the constituent elements of the offence:

- Yes**
- No
- With nuances (in this case, explain your answer briefly)

Principle of non-retroactivity of sanctioning provisions:

- Yes**
- No
- With nuances (in this case, explain your answer briefly)

Principle of culpability:

- Yes
- No
- With nuances (in this case, explain your answer briefly)**

Principle of culpability in administrative sanctions law applies to non-entrepreneurial individuals. However, in case of entrepreneurs and legal persons, strict liability for offences based on attributability of conduct of individuals (employees etc.) applies. Conversely, in the criminal law, there is no distinction between the criminal liability of entrepreneurs and non-entrepreneurs (liability is in both cases based on principle of culpability). And even though the criminal liability of legal persons is also based on attributability of conduct of individuals on behalf of, in the interest of or in the course of the activities of legal persons, their criminal liability – in contrast with liability for offences – is not strict. Legal persons can be held criminally liable only if individuals whose conduct can be attributed to them are culpable, thus the principle of culpability



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applies. Another significant nuance between criminal and administrative sanctions law is degree of culpability required for person to be held liable. While criminal law requires intent (unless the law expressly states otherwise), negligence is sufficient in administrative sanctions law (again, unless the law expressly states otherwise).

Principle of proportionality

- Yes**
- No
- With nuances (in this case, explain your answer briefly)

Principle of defence and legal assistance:

- Yes
- No
- With nuances (in this case, explain your answer briefly)**

In administrative sanctions proceedings, offenders have the right to be assisted by a lawyer but the state does not provide them with a duty lawyer if they do not appoint one or if they cannot afford one. However, even though the Act on Liability for Administrative Offences and Proceedings does not enshrine the right to free legal aid for citizens who due to lack of funds cannot afford a lawyer, the Act on Advocacy provides an option (not only for offenders in sanction proceedings but in general) to submit an application – accompanied by documents declaring income, assets etc. – to the Czech Bar Association. If certain conditions are met, the Bar Association appoints a duty lawyer who then provides a free legal consultation or legal services for which the application was submitted. And as far as administrative sanctioning proceedings are concerned, the costs are borne by the state. Furthermore, the law which regulates proceedings before administrative courts enshrines the right of those entitled to exemption from court fees – if it is necessary to protect their rights – to apply for appointment of a legal representative by the court (the costs are again borne by the state). Conversely, in criminal proceedings under the Czech law, the state automatically provides the accused with a lawyer if he does not appoint one himself. This, however, applies only to certain situations (e. g. if the accused is in custody, individuals with limited legal capacity etc.) expressly enumerated in the Criminal Procedure Code.

Principle of hearing:

- Yes**
- No
- With nuances (in this case, explain your answer briefly)





Principle of separation between investigating authority and decision-making authority

- Yes
- No**
- With nuances (in this case, explain your answer briefly)

Principle of reasoning of the sanctioning decision

- Yes**
- No
- With nuances (in this case, explain your answer briefly)

Principle of time-barring of administrative offences and sanctions

- Yes**
- No
- With nuances (in this case, explain your answer briefly)

Principle of judicial protection

- Yes**
- No
- With nuances (in this case, explain your answer briefly)

Principle of double instance

- Yes
- No
- With nuances (in this case, explain your answer briefly)**

In criminal proceedings before the courts, the principle of double instance applies (the accused always has the right to appeal) with the possibility to submit an extraordinary appeal to the Supreme Court. In the field of administrative sanctions law, the answer to the question differs. As far as liability for offences is concerned, proceedings are initially conducted by administrative authorities and the principle of double instance applies (in most cases, the accused has the right to appeal to a higher administrative authority). Moreover, given the fact that offences under the Czech law generally meet the so-called *Engel* criteria, the accused can also challenge final decisions of administrative authorities before the courts and, subsequently, lodge a cassation complaint to the Supreme Administrative Court. Thus, the principle of double instance applies. However, for example, as far as disciplinary liability of judges is concerned, disciplinary proceedings (which – as was held by the Constitutional Court – do not





meet the *Engel* criteria) are conducted only in a single instance by the Supreme Administrative Court.

(If you consider it appropriate, please indicate any other general principles of administrative sanctions law different from the above)

IV.3. – SUBSIDIES AND PUBLIC AID

24^o) Is the principle of proportionality applied in order to modulate the consequences of non-compliance by a beneficiary of public subsidies, aid or resources, or in the area of regulated sectors?

- Yes (in this case, explain briefly in what areas and with what consequences or effects)**
- No

Implied in the Czech constitutional order and enshrined in the law as one of the aforementioned *Basic Principles*, the principle of proportionality is a transversal principle applied to all public administration external activities. Specifically, in the area of public subsidies and other types of public aid, the administrative courts have held that the principle of proportionality must be applied in determining the amount to be paid as a sanctioning levy which can be imposed on the beneficiary who has breached the budgetary discipline or – if the subsidy has not yet been paid out to the beneficiary – in determining the amount of the subsidy which will not be released. In a nutshell, the courts require that the administrative authorities take all the relevant and specific circumstances (the nature of infringed obligations in relation to the aim and purpose of the subsidy, seriousness of the breach) into account and to apply the principle of proportionality (i. e. reasonable relationship between the seriousness of the breach of budgetary discipline and the amount of the levy imposed for it).

(If you consider it appropriate, please indicate any other general principles of subsidies or public aid different from the above)

IV.4. – CONTRACTING BY PUBLIC BODIES

25^o) Is contracting by public bodies governed by different principles from contracting between private individuals and entities?

- Yes. Although based on a common foundation, administrative contracting is governed by different principles from civil or private contracting.



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- **There are specific principles applicable to contracting by public bodies as regards the procedure for advertising and selecting contractors and the award of the contract, but the performance, execution and effects of the contract are governed by principles substantially the same as those applicable to private contracting.**
- No, public and private contracting are essentially governed by the same rules and principles.

(If you consider it appropriate, please indicate any other general principles of contracting by public bodies different from the above)

IV.5. – TOWN PLANNING AND ENVIRONMENT

26^o) Could you say whether the following principles of environmental law are invoked and applied in your judicial practice?

Precautionary principle

- **Yes**
- No
- Occasionally, or on a limited basis (in this case, explain your answer briefly)

“Polluter pays” principle

- **Yes**
- No
- Occasionally, or on a limited basis (in this case, explain your answer briefly)

(If you consider it appropriate, please indicate any other general town planning or environmental principles different from the above)

IV.6. – TAXATION

27^o) In tax matters, are the following principles applied in your legislation and judicial practice?

Principle of legality: Tax liability can be established only by rules with legal status.

- **Yes**
- No
- With nuances (in this case, explain your answer briefly)



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Principle of economic or contributory capacity

- Yes
- No
- With nuances (in this case, explain your answer briefly)**

The principle of economic or contributory capacity is not a leading principle. However, in the Tax Code, there are several instruments which enable to take the current economic or contributory capacity of a taxpayer into account. For example, waiver of taxes, which is an exceptional option only provided for in certain specific statutes (for example, in Act on Budgetary Rules, which authorises the tax authorities to waive the levy imposed for breach of budgetary discipline). There is also a possibility of a mass waiver by the Minister of Finance in case of emergencies, particularly natural disasters. Furthermore, if a tax which gave rise to a penalty has been paid, the tax authorities may waive up to 75 % of such penalty. Similarly, the Tax Code allows for the waiver of penalties for late filing or of default interest while expressly stating that in assessing the extent to which the penalty (or the interest) will be waived the tax authorities shall take into account whether the economic or social circumstances of the tax subject justify the severity of the penalty incurred (or the interest claimed). In addition to waivers, there are also other mitigating instruments related to tax payment, such as postponement of payment or allowing the tax subject to pay the tax in instalments. Most of the conditions set out in the Tax Code for this procedure are related to economic or contributory capacity (e. g. if immediate payment would cause serious harm to the tax subject, if the livelihood of the taxpayer or his or her dependants would be threatened etc.).

Principles of equality and generality

- Yes**
- No
- With nuances (in this case, explain your answer briefly)

Principle of progressiveness and its limit: non-confiscatory taxation

- Yes
- No**
- With nuances (in this case, explain your answer briefly)

(If you consider it appropriate, please indicate any other general principles of tax law different from the above)





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