New Interpretative Judgment of the Supreme Administrative Court (SAC) from 13 December 2016

On 13 December 2016, the Supreme Administrative Court (SAC) ruled an interpretative judgment to answer the question whether a tax assessment issued by an official of the National Revenue Agency (NRA) representing a tax revenue authority at the managerial level rather than by a tax officer at the expert level was null and void or not. The case law in the application and interpretation of the relevant provisions of the Code of Tax and Social Insurance Procedure (CTSIP) was rather inconsistent, even among the different SAC panels. Courts throughout the country had suspended many tax cases in anticipation of the interpretative judgment. The joint panel of SAC Colleges 1 and 2 upheld that any tax assessment issued with the participation of a revenue authority other than the persons under Article 118(2) CTSIPin conjunction with the NRA Act was not null and void. Generally speaking, the judgment pointed out that tax assessments could be issued not only by revenue authorities at the expert level, i.e. state revenue experts, state revenue inspectors, chief revenue experts, senior revenue experts, revenue experts, chief revenue inspectors, senior revenue inspectors and revenue inspectors, but also by officials at the managerial level, i.e. heads of sectors, departments, or others.

CR legal DL 2018. Всички права запазени.