



Mass Remission of Tax

Unilateral mechanisms and soft-law coordination

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Mass Remission of Tax

- Mass remission may apply to taxes and tax accessories on a general basis
- Grounds
 - Inconsistency in the application of tax laws
 - Extraordinary events
- Discretionary and ex officio
- General measure, not an individual taxpayer remedy
- Effective for systemic shocks or legislative inconsistencies



Thank you!

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