

LIMITATION IN THE FISCAL LAW

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Abstract

The limitation period is legally defined such the period in which the fiscal body must exercise its right of assessing tax liabilities or fines due to the civil law violations under the sanction of losing the right of assessing tax liabilities or fines due to the civil law violations and therefore, to lose the right to force the debtor to pay these liabilities. In the fiscal law the limitation appears both as a sanction imposed on the passivity of the fiscal bodies in connection with their ability of assessing fiscal obligations and requiring forced executions of the tax receivables and as a sanction against the taxpayer passivity in asking for the offset and refund of tax receivables. From this point of view we are able to demonstrate that limitation has a mobilizing component – it stimulates the rights owners in the fiscal area to take advantage of these rights within the provided legal frames.

Keywords: taxpayer passivity, Tax Procedure Code, suspension, interruption

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