

The validity of the tax justice principles in Spain: Contributions to debate [La vigencia de los principios de justicia tributaria en España: Aportaciones para un debate]

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The current economic crisis has highlighted various issues and causes changes of all kinds. Among the issues that are affecting are the basilar fundamentals of Spanish tax law: the constitutional principles of taxation. This is not so much due to a crisis. Rather it is that its application and interpretation chaired by the flexibility since its enactment in 1978, brings different challenges to the effectiveness front the tax system problems whose seriousness, at this time, has increased. The tension between the seriousness of these difficulties and the effectiveness of the principles opens the debate on whether to keep reinforcing them, change their meaning or dispensed with whenever the current reality does not match that agreed at the time of its approval.

Constitucional principles of taxation

Duty to contribute

Tax power