

CONSTITUTIONAL PROBLEMS IN THE FIELD OF TAX RELIEF

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ABSTRACT: *The present study analyzes the constitutional issues relating to tax relief. We highlight how the doctrine and case law have raised particular problems relating to the constitutionality of the rules under consideration and especially how they create interference with the principle of saving clause and the principle of equality with regard to ability to pay.*

KEYWORDS: *tax relief, principle of saving clause, principle of equality, ability to pay*

JEL CLASSIFICATION: *K 10, K 36*