

SOME THOUGHTS ABOUT THE DISCRETIONARY POWER REGARDING THE NATIONAL AND THE EUROPEAN LAW

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ABSTRACT: *Difficulty or possibility; freedom or compulsion? How can we determine the operation of the discretionary power - is it an intellectual process in the legal system or just arbitrariness?*

The aim of this essay is to survey all dimensions of the discretionary power to get its real intended purpose because there are some variances between its theory and the legal practice. We mean, we have to see how it gets its right form and function.

The second part of this essay focuses on the dimensions of tax law. The legal practice reflects that the tax law is in one unit with the discretion and the tax law can be that branch which can reach all citizens around us. In the following we are trying to underline the way we can define the atmosphere of our legal practice.

KEYWORDS: *discretionary power; human judgment; legal practice; tax law; offshore activity; harmonization*

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