

## TAXPAYERS' RIGHTS IN RELATION TO AN ITALIAN TAX AUDIT

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**ABSTRACT:** *In this paper we will examine the meaning and the scope of the checks conducted by the tax authorities of Italy. In particular we will analyze the rights of the taxpayer during the tax audit governed by Law 212 of 27 July 2000, commonly called the "Status of the rights of the Taxpayer".*

*In addition, we wish to clarify the Supreme Court's position with regard to the effects of the lack of contestation of the immediate tasks of tax audit by the taxpayer.*

**KEYWORD:** *taxpayers' rights, tax audit, personal freedom, tax authorities.*

**JEL CODE:** *K34*