

# LE ROLE DU MEDiateur FISCAL POUR MAINTENIR LA CONFIANCE DU CONTRIBUABLE DANS L'ADMINISTRATION FISCALE: APPROCHE DE DROIT COMPARE

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**ABSTRACT:** *The consent to pay taxes is an essential foundation of democracy, solemnly enunciated in the Declaration of human and civic rights of 26 august 1789, along with the principle of imposing everyone to contribute to the security of all and the common administration.*

*The relationship between the citizen and public administration should be based on the confidence. In France, the Ombudsman of the Ministries of Economy and Budget sometimes designated as "le Médiateur de Bercy", established since 2002, is the correspondent of the Defender of Rights, but in the tax area and subordinated to the minister. He receives individual complaints concerning the operation of services of the Ministry in their relations with users and to rule on disputes solution.*

*Defender of the taxpayer face of maladministration, he also intervenes in cases of flagrant inequity and can propose reforms he considers necessary, with the objective of maintaining the confidence between the taxpayer and the tax administration.*

*In Romania, the institution of tax Ombudsman and conciliation in tax matters does not exist. There are only Ombudsman, an independent and autonomous institution and aims to protect the rights and freedoms of individuals in their relations with the administration. In the Ombudsman powers enter the petitions concerning cases of maladministration of public authorities, one of his areas being the property, labor, social security and taxes.*

*This paper presents some aspects concerning institution of tax Ombudsman, underlining its useful role in defending the rights of taxpayers, by presenting it as a model of strong fiscal governance and also as a proposal to establish in Romania.*

**KEYWORDS:** *Fiscal mediation, Tax Ombudsman, Taxpayers' rights, Taxes, Fiscal administration*

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