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Altri autori (Persone)	Rozas ValdésJosé Andrés Urquizu CavalléÁngel
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Sommario/riassunto	This book offers an in-depth examination of pathological practices in the application of tax law, exploring remedies proposed by legal doctrine and jurisprudence. Edited by Joan Pagès i Galtés, José-Andrés Rozas Valdés, and Ángel Urquizu Cavallé, it analyzes key legal principles, judicial decisions, and administrative practices in tax procedures. The work covers topics such as the congruence between property tax assessments and cadastral situations, the application of European Union law on state aid, and the balance between professional secrecy and mandatory disclosures. It also delves into issues like valuation errors, preclusive effects in tax audits, artificial intelligence in inspections, and privacy concerns in tax collection practices. Intended for legal professionals, scholars, and policy-makers, the book seeks to provide critical insights and promote improvements in tax administration and compliance mechanisms.