



Techniques for Prevention of Double Tax in National Law

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DESCRIPTION

The circumstances that could restrict a taxpayer's rights under agreements to prevent double taxation. The research of national tax legislation has found major disparities that have resulted in the formation of circumstances that are contentious with regard to double taxation. It is done to conduct a general study of the fundamental ideas in national legislation related limitations on the exercise of taxpayer rights under double taxation avoidance agreements using Russian and foreign sources. The terms of individual agreements on avoidance of double taxation are looked at to determine whether it is appropriate to apply national law, which highlights the significant differences between approaches taken by various nations. Examples of law enforcement based on judicial practice are also examined. The article's novelty serves as rationale for the need to establish fundamental guidelines regarding the limitations of taxpayer rights under double taxation avoidance agreements in national legislation. The work's practical significance lies in defining the function of mutual agreement processes between the contracting parties' competent tax authorities as well as in making suggestions for how the rules governing the restriction of taxpayer rights under double taxation avoidance agreements should be put into practice.

When the issues surrounding the taxation of investors, it is important to note the rising importance of international firms as well as the consequent increase in the volume and speed of cross-border movement of capital, human resources, and production. Nevertheless, the institution of state tax sovereignty continues to exist, and each state continues to implement its own tax laws. Together, these two elements contribute to the fact that disagreements over international legal double taxation in the area of taxation between national legal systems occur frequently. Double taxation treaties (DTT) signed by governments and specific territories are currently one of the most important

instruments in the process of regulating international trade and globalizing international economic interactions.

Consider the fact that DTT are international agreements between nations or states that try to harmonies their collection rights. The DTT requirements must be implemented into the national legal framework, just like any other international treaty's terms. Numerous academic and scientific articles stress that this problem is handled differently in various states. DTT may be incorporated into the legal framework of the country after it is put into effect, or it may need the permission of a governmental body, which is typically accomplished by parliamentary ratification. In particular, in Russia, where international treaties are susceptible to ratification and create norms different from those set forth by Russian Federation legislation, the permission to be bound by the DTT is stated by its ratification. The DTT requirements may also supersede national law or be incorporated into it so that they have equal force with national tax laws, depending on the particulars of the legal system.

In the second instance, the "lex posterior derogat legi priori" principle will apply, meaning that the provisions of the inserted DTT law take precedence over earlier laws. According to scientists like Lang, when it comes to laws passed after the integration of DTT, the "lex specialis derogat legi generale" principle is used in this situation and the DTT rules also take precedence as special regulations. Furthermore, in accordance with the May 23, 1969 Vienna Convention on the Law of Treaties and the international legal concept of "pacta sunt servanda," Contracting parties are required to diligently carry out their duties under the DTT. Generally speaking, the party cannot use the provisions of its domestic law as an excuse for disobeying the DTT's requirements. The responsibilities under national tax law conflict with the taxpayer's rights under the DTT, the state's permission to be bound, which was expressed in accordance.

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