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





# **Filipe Duarte Neves**

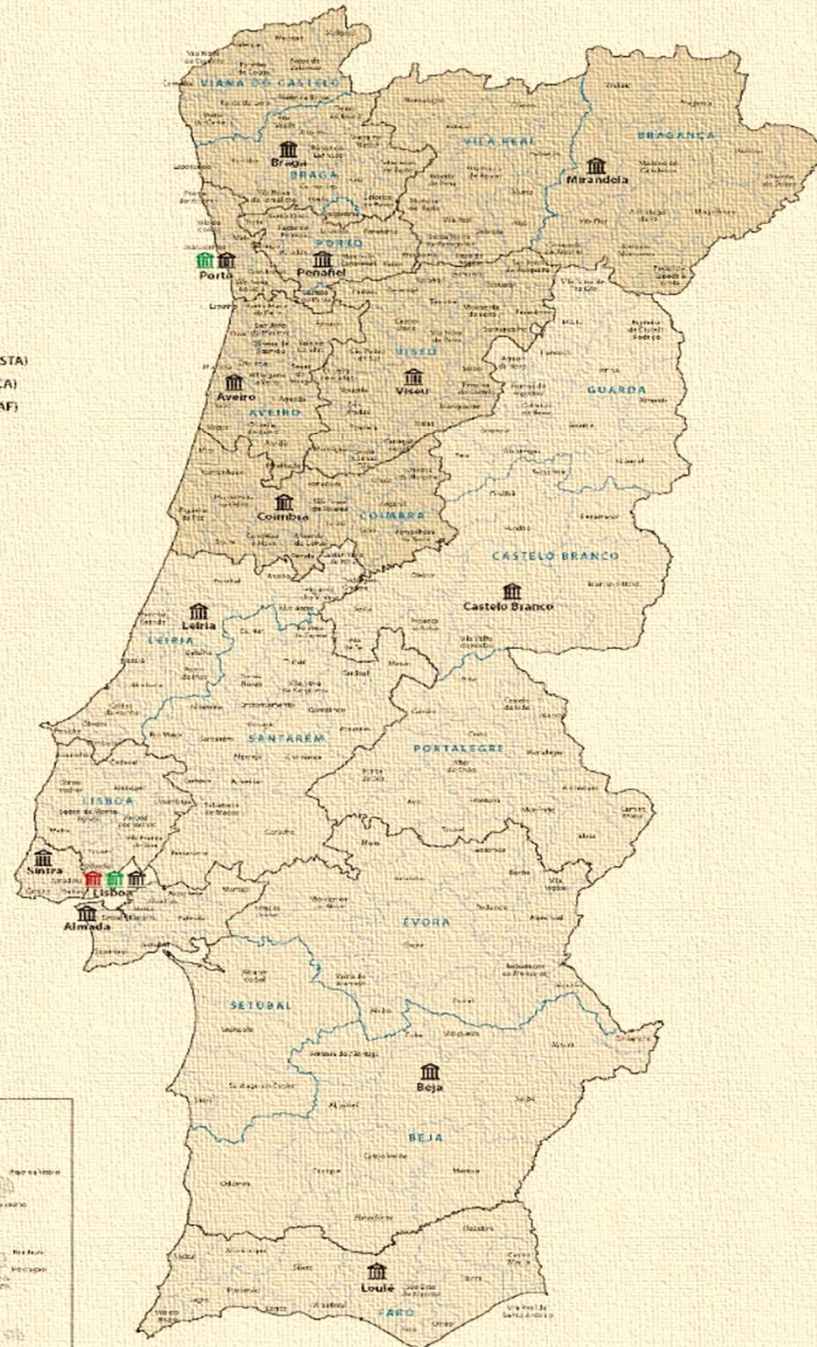
**Judge at Almada Tax Court | Trainer at Portuguese School of Judges  
(Portugal)**

## **Administrative and tax courts: a second life?**



**JURISDIÇÃO ADMINISTRATIVA E FISCAL**

-  Sede do Supremo Tribunal Administrativo (STA)
-  Sede de Tribunal Central Administrativo (TCA)
-  Sede de Tribunal Administrativo e Fiscal (TAF)
-  Limite de área de jurisdição de TAF
-  Área de jurisdição do STA
-  Área de jurisdição do TCA Norte
-  Área de jurisdição do TCA Sul
-  Limite de concelho
-  Limite de distrito

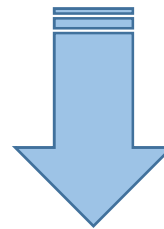


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### **Administrative and tax courts: the problem**

- ✓ Public law is a separate judicial area and therefore settlement of administrative and tax disputes falls within the competence of specialized courts
- ✓ Many cases remain unresolved: at the end of 2018, more than 15.000 cases were awaiting decision at first instance courts for more than six years
- ✓ The reduced numbers of judges, the increase in litigation and several legal reforms are the most probable reasons behind this situation



*Strongly weakens trust in the justice system and entails strong restraints in economy*



### **Administrative and tax courts: 2018 reform main features**

- ✓ Government set up teams of judges for recovery of cases pending final decision that have been filed up to 31.12.2012 (11.567 cases)
- ✓ Specialization by litigation areas in courts where there are a higher number of pending cases (urban cities)
- ✓ Increase the number of judges (2010 up to 2014, 0 judges were recruited)
- ✓ Some legal rules were modified to speed up the decision of pending cases (some deadlines were reduced, procedural steps were simplified or eliminated, etc.)



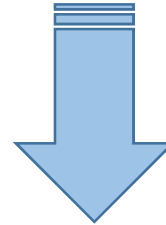
**Pending cases recovery teams:**

- ✓ Cases pending final decision that have been filed up to 31.12.2012
- ✓ The recovery teams (composed by a total of 22 judges) commenced their work on 1.1.2019 and it was expected that cases will be decided within a 24-month period (renewable once for an equal period of time)
- ✓ Presiding judges ensured the proportional redistribution of pending cases filed after 1.1.2013 to the judges of each court, particularly based on the number of cases of each judge that has been distributed to the recovery team
- ✓ To prevent the accumulation of many other pending cases for the years of 2013, 2014 and 2015, Superior Council (SC) implemented a monitoring process to receive quarterly information on these cases



## **Judges specialization**

- ✓ *Tax*: 2 main areas (tax assessments litigation and tax enforcement litigation, including tax fines)
- ✓ *Administrative*: 5 areas (general, social, public contracts, urbanism and environment)



*Judges National Academy provides the required specific training to trainee judges and judges (regular training)*



**Increasing the number of judges (first instance courts):**

Year	2018	2021	2022	2023
Number of judges	217	241	271	330



### **Administrative and tax courts 2018 reform: second instance courts**

- ✓ Given that pendency recovery teams increased the number of cases resolved, second instance courts faced a relevant increase in the volume of incoming cases
- ✓ The number of judges in second instance courts has not been significantly increased (48 judges in 2018 and 70 in 2021)
- ✓ SC began in May 2022 the process to name judges to second instance courts





### Administrative and tax courts 2018 reform main results

- ✓ 9.734 cases filed up to 31.12.2012 decided up to 1.3.2022 (there are 1.833 cases pending)
- ✓ Cases decided with more efficiency (*specialization effect*)
- ✓ Increasing the competitiveness of the economy (delays in the delivery of decisions are seen as one of the main factors contributing to the weakness of the economy)



Government is currently preparing a «*small reform*» (another one!) to speed up the resolution of pending cases



хай живе україна!

