
Who benefits from tax complexity? The impact of accountants on litigation

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Résumé

this work aims at demonstrating how, in a particular phase of tax process, the accountant often acts only according to his/her own interest and suggests actions that are very far away from the customer's interest. The reason is maybe due to the existence of an induced demand (SID) causing an increase in the litigation rate. The accountants' interest is to increase the propensity of taxpayers to take legal action in order to increase their economic return. This is guaranteed both by a fee, which is independent of the result achieved in the proceedings, and by the mandatory nature of the technical defence.

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