

The Effect of Court Rulings on the Dynamics of the Latvian Tax Law

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This paper is devoted to an important scholarly aspect of law and economics. We refer to the influence of court rulings on the tax law of the Republic of Latvia in relation to the country's integration into the European Union. The authors have proposed the thesis that court rulings can strengthen the foundations of a democratic country in which the rule of law prevails. They also ensure justice, equality, commensurability and other legal principles when it comes to budget and tax laws.

Keywords: nodokļu tiesības, tax law, Steuerrecht, tiešie nodokļi, direct taxes, direkte Steuer, netiešie nodokļi, indirect taxes, indirekte Steuer, nodokļu parāds, tax arrears, Steuerschuld, soda nauda, tax penalties, Geldbuße, nodokļu tiesību iztulkošana, interpretation of tax laws, Interpretation des Steuerrechts, tiesa, court, Gericht.