

Review: GÓMEZ, Teresa and FOLCO, Carlos María, *Procedimiento Tributario* [Tax Procedure], Buenos Aires, Errepar, 2025.

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Received: May 20, 2025

Accepted: June 13, 2025

Online Published: July 3, 2025

doi:10.11114/ijlpa.v7i1.7802

URL: <https://doi.org/10.11114/ijlpa.v7i1.7802>

Abstract

This article offers a critical overview of *Procedimiento Tributario* [Tax Procedure] by Teresa GÓMEZ and Carlos María FOLCO, a comprehensive and updated analysis of Argentina’s tax procedural framework. Published in 2025, the two-volume work stands out for its detailed commentary on Law 11.683, enriched by recent legislative reforms and case law. The authors approach tax procedure not merely as a technical field but as a constitutional space where taxpayer rights and state authority intersect. Through a clause-by-clause interpretation, updated jurisprudence, and an exploration of judicial remedies and international obligations, the book serves as both a scholarly and practical reference. Especially noteworthy is its normative stance: tax procedure is framed as an instrument of democratic legitimacy, rooted in legal certainty, due process, and citizen participation. GÓMEZ and FOLCO successfully integrate doctrinal precision with a broader vision of fiscal justice, making this work an indispensable contribution to Argentine legal literature and a key resource for understanding the evolving relationship between the taxpayer and the State.

Keywords: Tax procedure, Law 11.683, Argentina, taxpayer rights, constitutional law, GÓMEZ and FOLCO, due process, legal certainty, coercive enforcement, international tax law, fiscal governance, democratic legitimacy.

“Taxes are what we pay for civilized society.”

Justice Oliver Wendell HOLMES Jr.

1. Introduction

Teresa GÓMEZ and Carlos María FOLCO’s *Procedimiento Tributario* represents one of the most ambitious and authoritative treatments of Argentina’s tax procedural framework in contemporary legal scholarship (DIEZ : 2021). Published in 2025 by Errepar, this two-volume *opus* is the latest installment in a distinguished tradition of doctrinal development within the field. Retaining the essence and pedagogical clarity of prior editions, this expanded version not only offers a meticulous commentary on Law 11.683, the cornerstone of Argentina’s tax procedure, but also integrates the most recent jurisprudential and legislative innovations, including those introduced by Law No 27,430 (ROMERO, H., VILLANUEVA, J., BÁEZ, C. and LUIS GONZÁLEZ, S. : 2023) and by Law No 27,742.

The book distinguishes itself not merely as a reference manual but as a robust academic and practical guide that delves into both the theoretical foundations and the daily practice of tax law. With evolving global standards, increased cross-border tax cooperation, and the growing complexity of national fiscal systems, GÓMEZ and FOLCO’s work answers a critical need for a text that is simultaneously grounded in constitutional values and reflective of modern legal and international dynamics (VIDAL QUERA, G. : 2018).

Importantly, the work transcends a mechanical exegesis of legal norms. Instead, it presents a living, breathing engagement with the tax system, acknowledging the multifaceted relationship between the taxpayer and the State (HAASE, F. and KOFLER, G. : 2023). It is this dual lens —doctrinal precision and constitutional consciousness— that secures the book’s

relevance not only for Argentine practitioners but also for academics, students, judges, and policymakers engaged in comparative and international tax law (TWINING, W. : 2019).

2. Summary of Contents

The structure of the two volumes is methodical and rigorous, aimed at facilitating both systematic study and practical application. Each chapter unfolds with clarity and depth, making the content accessible while preserving analytical richness.

2.1 Interpretation of Law 11.683

The heart of the work lies in its comprehensive interpretation of Law 11.683. GÓMEZ and FOLCO embark on a clause-by-clause analysis, analyzing each provision with scholarly care and practical relevance. Their commentary illuminates not only the explicit content of the law but also its historical context, legislative intent, and judicial interpretation (HASLEHNER, W. : 2023). This section functions as an essential roadmap for those engaged in disputes or advisory roles concerning tax matters (TAYLOR, E. : 2016).

What stands out is the authors' ability to clarify complex procedural nuances while drawing attention to areas where ambiguity or litigation frequently arises (OWENS, J. : 2016). Their critique of enforcement mechanisms, administrative discretion, and taxpayer rights reflects a deep understanding of how statutory rules operate within a broader legal environment. In doing so, the authors make a significant contribution to the transparency and predictability of tax administration (MARTÍNEZ, L. : 2004).

2.2 Updated Jurisprudence

The incorporation of recent and landmark judicial decisions enhances the utility of the book for both legal education and day-to-day practice (CHOI, J. : 2020). The authors carefully select case law that reflects the evolution of interpretative trends in both administrative and judicial bodies, including the Federal Tax Court and the Supreme Court of Argentina (AVERY, J., HARRIS, P. and OLIVER, P. : 2009).

Rather than merely citing rulings, GÓMEZ and FOLCO unpack the doctrinal implications and explore how the reasoning of courts shapes the meaning and limits of procedural obligations (FOLCO, C. M. : 2004). For example, recent rulings on the constitutionality of certain presumptions, the burden of proof, and the extent of tax authority powers are not just reported—they are contextualized within a broader normative framework. This scholarly approach transforms the book into an evolving jurisprudential dialogue rather than a static repository of legal rules.

2.3 Judicial Dimensions

This section is where the authors bridge the gap between theory and institutional reality. It addresses the full range of procedural avenues available to both taxpayers and the tax administration (ARCA¹), including reconsideration mechanisms, administrative appeals, judicial claims, and precautionary measures. Of particular interest is the detailed analysis of coercive collection measures, remedies, seizures, and precautionary injunctions, as well as the interface between tax debt and criminal liability.

By analyzing these issues through both doctrinal exposition and practical case analysis, GÓMEZ and FOLCO empower readers with a full view of the litigation and enforcement landscape. The inclusion of the criminal tax regime is especially noteworthy, given the increasing attention to fiscal criminal law in both national and international arenas. They explore not only the types of offenses and sanctions but also procedural safeguards, with special attention to constitutional principles like non-self-incrimination, due process, and proportionality (BORDERAS, E. and MOLES, P. : 2008).

2.4 International Aspects

In light of globalization and transnational tax planning, the book wisely includes a detailed discussion of the international dimensions of tax procedure (BAKER, Ph. : 1991). It considers the intersection between domestic procedure and international obligations, especially those arising from double taxation treaties and agreements on information exchange and cooperation (MASBERNAT, P. and RAMOS-FUENTES, G. : 2023).

GÓMEZ and FOLCO highlight the tension between sovereignty and international harmonization, shedding light on how Argentina navigates these complexities through its treaty network and membership in multilateral frameworks (e.g., the OECD's BEPS initiatives). These reflections are crucial for understanding not only tax law in isolation but also its interaction with economic diplomacy, international law, and transnational justice (WALLACE, C. : 2023).

¹ Tax and Customs Control Agency.

3. Constitutional and Democratic Dimensions

Perhaps the most intellectually compelling aspect of *Procedimiento Tributario* lies in its robust normative grounding. GÓMEZ and FOLCO make a convincing case that tax procedure is not a mere administrative formality but a manifestation of constitutional values, rooted in citizenship, legality, and democratic control (DE GRAAF, A. : 2017).

They argue that the taxpayer is not simply an object of regulation but an active participant in the legal process (BAKER, Ph. : 1991, *cit.*). Tax procedure, therefore, must respect fundamental rights such as equality, legal certainty, due process, and access to justice. These principles are not abstract ideals; they are actively operationalized through the procedural design and judicial oversight mechanisms discussed throughout the book (MASBERNAT, P. and RAMOS-FUENTES, G. : 2023, K, *cit.*).

The philosophical insight that “the State is what is administered, not the citizen” reframes tax law in a deeply democratic way (WALLACE, C. : 2023, *cit.*). It reminds the reader that the fiscal bond rests upon reciprocal legitimacy—the obligation to pay taxes is mirrored by the obligation of the State to administer fairly, transparently, and constitutionally (POKORNYI, Z. : 2023).

In a context where trust in public institutions is often fragile (GORDILLO, A. : 2014), this constitutional vision of tax procedure functions as a restorative framework. It restores dignity to the taxpayer and reinforces the legal system’s responsibility to respect and protect the social contract that taxation represents (DE GRAAF, A. : 2017, *cit.*). Thus, the book becomes more than a technical manual; it becomes a political and ethical statement about how fiscal law ought to operate in a constitutional democracy.

4. Conclusion

Teresa GÓMEZ and Carlos María FOLCO’s *Procedimiento Tributario* is an indispensable addition to the body of Argentine legal scholarship. It not only updates and consolidates knowledge on the technical dimensions of tax procedural law but also champions a constitutional and democratic approach to tax regulation (WALLACE, C. : 2023, *cit.*). The work is marked by its doctrinal precision, interdisciplinary vision, and practical relevance.

By integrating statutory interpretation with jurisprudential evolution and international harmonization, the authors have created a toolbox for every stakeholder in the legal system—lawyers, judges, public officials, academics, and students (WALLACE, C. : 2023, *cit.*).

The book’s insistence on viewing tax procedure through the lens of citizenship and public accountability offers a hopeful and principled vision of fiscal governance (DE GRAAF, A. : 2017, *cit.*).

In sum, *Procedimiento Tributario* is not merely a textbook or legal commentary. It is a profound exploration of the relationship between citizen and State, filtered through the intricate procedures of tax law. As such, it is destined to become a cornerstone reference in legal literature and a key resource for anyone seeking to understand and improve the functioning of democratic governance through law.

Acknowledgments

We gratefully acknowledge the Argentine Association of Fiscal Studies [Asociación Argentina de Estudios Fiscales] for their support.

Authors contributions

Dr. José Sebastián Kurlat Aimar was responsible for the study design, data collection, manuscript drafting, and revision. The author read and approved the final manuscript.

Funding

This research was funded through the author’s affiliation with the National Scientific and Technical Research Council (CONICET) of Argentina.

Competing interests

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

Informed consent

Obtained.

Ethics approval

The Publication Ethics Committee of the Redfame Publishing.

The journal's policies adhere to the Core Practices established by the Committee on Publication Ethics (COPE).

Provenance and peer review

Not commissioned; externally double-blind peer reviewed.

Data availability statement

The data that support the findings of this study are available on request from the corresponding author. The data are not publicly available due to privacy or ethical restrictions.

Data sharing statement

No additional data are available.

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