




The Role of Judicial Precedent in the Realization of Tax Justice

1. Mohammad Reza Rajabi : Department of Public Law, NT.C., Islamic Azad University, Tehran, Iran

2. Ali Akbar Gorji Azandriani *: Department of Law, Shahid Beheshti University, Tehran, Iran

3. Morteza Nejabatkhah : Department of Law, University of Mazandaran, Mazandaran, Iran

4. Farhang Faghih Larijani : Department of Law, University of Mazandaran, Mazandaran, Iran

*Correspondence: a_gorji@sbu.ac.ir

Abstract

An efficient tax system, under the principle of the rule of law, is founded above all on the pillar of “justice.” Nevertheless, the realization of tax justice within the Iranian legal system, as a fundamental ideal, faces serious ambiguities and challenges in the process of concretely implementing legal provisions. This is because the genuine establishment of this concept depends not merely on the enactment of substantive laws, but also on the quality of judicial interpretation and supervision over the conduct of administrative authorities. The importance of this issue becomes even more pronounced when the lack of conformity between “abstract justice” and “executive realities” casts doubt on the efficiency of the tax system. From this perspective, the central issue of the present study is to explain the role of “judicial precedent” in resolving this tension and establishing a connection between the text of the law and practical justice. This issue is reflected in the following main question: What role does Iranian judicial precedent play in influencing tax justice, including horizontal justice (equality of taxpayers under similar conditions) and vertical justice (the proportionality of taxation to actual ability to pay)? The findings of this descriptive-analytical study indicate that “judicial precedent” — particularly the decisions of the General Board of the Administrative Justice Court — possesses significant potential for simultaneously strengthening horizontal justice (equality of taxpayers under similar conditions) and vertical justice (the proportionality of taxation to actual ability to pay) through safeguarding the principles of fair adjudication. However, the quality of this influence has been affected by limitations such as prolonged judicial proceedings, ambiguities arising from the digital economy, and legal constraints. This situation makes it inevitable to reconsider the position of this institution as a complementary pillar to the legislature in order to move toward a fair tax system and enhance the efficiency of the tax system in confronting contemporary developments.

Keywords: Tax justice, judicial precedent, Administrative Justice Court, prolonged proceedings, adjudicatory authorities.

Received: 13 January 2026

Revised: 17 May 2026

Accepted: 22 May 2026

Initial Publish: 24 May 2026

Final Publish 01 March 2027



Copyright: © 2027 by the authors. Published under the terms and conditions of Creative Commons Attribution-NonCommercial 4.0 International (CC BY-NC 4.0) License.

Citation: Rajabi, M. R., Gorji Azandriani, A. A., Nejabatkhah, M., & Faghih Larijani, F. (2027). The Role of Judicial Precedent in the Realization of Tax Justice. *Legal Studies in Digital Age*, 6(2), 1-14.

1. Introduction

The tax system of the Islamic Republic of Iran, despite the existence of strong legal foundations in the Constitution (Articles 19, 20, and 51, as well as the clauses related to social justice in Article 3) and ordinary laws (the Direct Taxes Act adopted in 1987, with amendments in 2015 and 2025; the Permanent Value Added Tax Act adopted in 2021; and the Act on Store Terminals and the Taxpayer System adopted in 2019), still faces serious and structural obstacles to the full realization of tax justice. Tax justice, which is mainly defined in two dimensions—horizontal justice (the imposition of equal tax on taxpayers under similar and equal conditions) and vertical justice (the precise proportionality of the amount of tax to the taxpayer’s ability to pay and economic capacity through progressive rates, targeted exemptions, and equitable deductions)—is not achieved merely through the enactment of fair substantive laws. Rather, precise implementation, authentic interpretation, the removal of ambiguities, and judicial supervision over these laws play a decisive role (Habibnejad, 2023). In this context, judicial precedent, especially the decisions of the General Board of the Administrative Justice Court, the Supreme Tax Council, and tax dispute resolution boards, is positioned at the center of the issue as a key mechanism for controlling administrative deviations, protecting taxpayers’ rights, and strengthening justice. The main dimensions of the issue are as follows:

- Legal ambiguities and gaps in key concepts, such as the exemptions under Article 81 (agricultural and livestock activities), progressive income tax rates for natural persons, suspicious banking transactions under Article 169 bis, and the manner of applying value added tax exemptions, have led to different and sometimes discretionary interpretations by tax dispute resolution boards and provincial tax administrations. These ambiguities not only violate horizontal justice (by creating discrimination among taxpayers under similar conditions), but also weaken vertical justice (by imposing disproportionate pressure on low- or middle-income taxpayers).
- Emerging challenges arising from transformations in the digital economy, including cryptocurrencies, online platforms, cross-border transactions, the sharing economy, and the application of artificial intelligence in tax assessment and monitoring, have not been comprehensively addressed by existing laws, even after recent amendments. The Taxpayer System and store terminals, despite their positive objectives of enhancing transparency and reducing tax evasion, face implementation problems such as technical complexity, lack of coordination among institutions, a heavy burden of notification and registration on small and medium-sized taxpayers, and serious privacy challenges. Judicial precedent has not yet developed sufficiently to respond to these issues.
- Prolonged and unacceptable delays in the process of resolving tax disputes, which often last several years. These delays arise from the multiplicity of adjudicatory bodies (the first-instance dispute resolution board, the appellate board, the Supreme Tax Council, and the Administrative Justice Court) and the very high volume of cases (Zahedi, 2015). This situation not only greatly increases taxpayers’ litigation and time costs, but also reduces public trust in the tax system and strengthens the incentive for tax evasion among taxpayers.
- The issuance of circulars and directives by the Iranian National Tax Administration that are sometimes contrary to law or create discrimination, thereby directly violating horizontal justice. Prominent examples of the annulment of such circulars by the Administrative Justice Court include: Uniform Precedent Decision No. 961 of the General Board of the Administrative Justice Court, dated August 18, 2014 (non-hearing of objections to final tax assessment notices before referral to the dispute resolution board); Decision No. 433 of the General Board, dated August 1, 2017 (annulment of Circular No. 16762/27/3368, dated May 20, 2007, concerning the collection of tax from reserves and retained profits of exempt sources); Uniform Precedent Decision No. 1063 of the General Board, dated June 15, 2021 (non-inclusion of mushroom compost production within the agricultural exemption under Article 81); and Decision No. 1174 of the General Board, dated December 19, 2020 (annulment of Clause 1 and the value added tax section of Clause 3 of Circular No. 231/23863/D, dated August 1, 2018). These decisions demonstrate the capacity of judicial precedent to correct deviations; however, the large number of similar circulars and, at times, delays in implementing annulment decisions keep the issue alive (Seraji, 2021).
- Implementation limitations affecting some decisions of the Administrative Justice Court, including long delays or incomplete implementation by the Iranian National Tax Administration, which weaken the rule of law and taxpayers’ legal certainty and sacrifice individual justice in favor of the state’s revenue-generating interests.

- The lack of coherent and harmonized judicial precedent in support of low-income taxpayers and lower social classes, especially in the broad interpretation of exemptions or the precise application of progressive rates, which seriously challenges vertical justice.

The central issue of the present study is therefore the extent to which existing judicial precedent in Iran's legal system, especially the decisions of the General Board of the Administrative Justice Court, has been able to strengthen horizontal and vertical justice, protect taxpayers' rights against administrative decisions, and manage emerging challenges such as the digital economy and the Taxpayer System; and what structural barriers (multiplicity of authorities and prolonged proceedings), substantive barriers (lack of precedent on new issues), and implementation barriers (delay or non-implementation of decisions) prevent its optimal functioning. This issue directly affects not only the efficiency and revenue-generating capacity of the tax system, but also the social acceptance of taxation, the reduction of tax evasion, and the realization of social justice objectives under the country's current economic conditions. Based on the foregoing, the aim of this article is to analyze the role of judicial precedent, especially the decisions of the Administrative Justice Court, in realizing horizontal and vertical tax justice in the country.

2. Literature Review

Goudarzi et al. (Goudarzi et al., 2024) examined "justice-oriented indicators in the tax system based on direct tax and value added tax laws." This article was written with the aim of identifying and evaluating justice-oriented indicators in Iran's two principal tax laws, namely the Direct Taxes Act and the Value Added Tax Act. Using a conceptual-analytical approach, the authors extracted indicators of horizontal justice (equal treatment of taxpayers under similar conditions) and vertical justice (the proportionality of the tax burden to ability to pay and economic capacity) and assessed them in the relevant legal provisions, such as provisions related to progressive rates, exemptions, the tax base, deductible expenses, and chain exemptions in value added tax. The article shows that despite the existence of some justice-oriented mechanisms in the text of the laws, such as progressive rates in income taxation, broad exemptions, occupational exceptions, and implementation ambiguities often lead to the violation of horizontal justice (discrimination among taxpayers) and the weakening of vertical justice (a heavier burden on middle- and lower-income groups).

Regarding the difference between the above study and the present study, it should be noted that the article focuses mainly on the content analysis of the principal tax laws, that is, a substantive and legislative approach, and gives very limited attention to the role of judicial precedent, especially the decisions of the Administrative Justice Court in annulling circulars or interpreting legal provisions. In contrast, the present study examines justice indicators not only in the text of the law, but also at the implementation stage and through the lens of judicial precedent. In other words, by conducting content analysis of actual decisions of the Court, such as the annulment of circulars concerning arbitrary assessment or discriminatory exemptions, it shows the extent to which judicial supervision has been able to compensate for gaps or violations of justice in the laws and offers proposals for strengthening this judicial role.

Habibi et al. (Habibi et al., 2023) examined "tax on partition deeds in the judgments of the Administrative Justice Court." This article specifically analyzes the decisions of the Administrative Justice Court concerning disputes related to tax on partition deeds, especially in real estate and corporate transactions. Using a descriptive-documentary method, the authors classified selected decisions of the Court and showed how the Court interpreted the relevant legal provisions, annulled some circulars of the Iranian National Tax Administration, or emphasized fair implementation. The article refers to challenges such as ambiguity in the basis of calculation, discrimination among taxpayers, and effects on horizontal justice, and concludes that the Court's precedent has contributed to strengthening justice in some cases.

Regarding the difference between the above study and the present study, it should be noted that the subject of that article is limited to a specific instance, namely tax on partition deeds, and its analysis remains mainly descriptive-documentary, without a broad connection to the theoretical framework of horizontal and vertical justice or to the structural challenges of the tax system. The present study covers a broader scope: it analyzes tax justice in its horizontal and vertical dimensions, focuses on a wider range of decisions annulling circulars and administrative decisions, not merely one specific issue, and addresses emerging challenges such as the digital economy, cryptocurrencies, and the Taxpayer System, while also offering institutional reform proposals.

Ebrahimian Jaloudar et al. (Ebrahimian Jaloudar et al., 2018) examined the effect of tax justice and tax culture on tax compliance by considering the role of taxpayers' attitudes in Iran's administrative system. This study, with an interdisciplinary approach drawing on law, sociology, and social psychology, investigates the cultural, attitudinal, and behavioral factors affecting perceptions of tax justice and taxpayers' voluntary compliance. Using theoretical models of procedural justice and distributive justice, the author shows how cultural beliefs, such as trust in government, perceptions of administrative corruption, or attitudes toward taxation as "oppression" or as a "right," affect tax behavior. The study proposes statistical and empirical models to assess the relationship between perceived justice and tax compliance.

Regarding the difference between the above study and the present study, it should be noted that the approach of that article is mainly sociological and empirical, and it pays less attention to the legal-judicial dimension of tax justice, especially the role of the Administrative Justice Court in creating or strengthening trust through fair decisions. The present study gives priority to legal-institutional analysis and examines justice not only from the perspective of taxpayers' perceptions, but also from the perspective of horizontal and vertical legal principles and judicial supervision over administrative decisions.

Zendedel Boroun (Zendedel Boroun, 2016) examined tax justice in the value added tax system. This work specifically studies justice in one of Iran's most important modern tax instruments, namely value added tax. The author analyzes indicators of horizontal justice (equal treatment of taxpayers under similar conditions) and vertical justice (a heavier burden on the wealthy) within the framework of the Permanent Value Added Tax Act and criticizes structural problems such as multiple rates, broad exemptions, especially chain exemptions that often benefit wealthy groups, occupational exceptions, and the inflationary effects of the law. Using an economic-legal approach, the study evaluates the redistributive effects of value added tax and shows that, in practice, this tax functions more as a proportional tax than as a progressive one. Parts of the study are devoted to implementation challenges such as tax evasion in the supply chain and problems in identifying real taxpayers.

Regarding the difference between the above study and the present study, it should be noted that the article mainly focuses on the substantive and economic analysis of the law and gives limited attention to the role of judicial institutions, especially the Administrative Justice Court, in interpreting legal ambiguities, annulling unfair executive circulars, or resolving conflicts. The present study examines justice in value added tax through the lens of judicial precedent; that is, by analyzing the Court's decisions concerning circulars related to exemptions, rates, or the method of calculating the tax base, it shows the extent to which judicial supervision has strengthened or weakened horizontal and vertical justice in the implementation of this law and offers proposals for strengthening this role.

The twelfth edition of the OECD's periodic reports on tax administration examines comparative data from 58 advanced and emerging economies, based on the 2023 International Survey on Revenue Administration. In this report, a special chapter is devoted to "Disputes," which examines strategies for preventing and resolving tax disputes, including the role of administrative and judicial courts in reducing the volume of litigation, alternative dispute resolution mechanisms such as mediation and arbitration, and their impact on public trust in the tax system. The report shows that in many countries, an emphasis on dispute prevention through transparency and taxpayer guidance, as well as the use of technology such as artificial intelligence in assessment, has led to a significant reduction in judicial disputes; however, in developing economies, challenges such as limited judicial independence and a high volume of cases still persist. The report's approach is statistical-comparative and combines quantitative data, such as the number of judicial cases per taxpayer, with qualitative analysis (Oecd, 2025).

Difference from the present study: The OECD report is general and comparative, examining the role of judicial precedent at a macro and international level without an in-depth focus on a specific legal system or content analysis of judicial decisions. In contrast to this broad approach, the present study specifically analyzes the judicial precedent of Iran's Administrative Justice Court within the framework of horizontal and vertical justice, highlights decisions annulling circulars as a key instrument of judicial supervision, and combines local challenges, such as the digital economy and the Taxpayer System, with comparative lessons from successful systems.

The annual report of the Tax Justice Network, which evaluates global tax justice, focuses on the scale of tax abuse, corporate tax evasion, and inequality arising from existing tax systems. The 2025 report particularly emphasizes the intensification of tax abuse by United States multinational corporations after the 2017 tax reforms in the United States and estimates that the global losses caused by tax evasion and tax havens remain at the trillion-dollar level. Some sections address the role of international institutions, such as the OECD and the United Nations, in promoting tax justice, but the report gives less attention to domestic

judicial mechanisms or judicial supervision over administrative decisions. The report combines quantitative analysis, including estimates of losses, with qualitative analysis, including policymaking for justice, and emphasizes the need for global instruments for justice (Tax Justice, 2025).

Difference from the present study: The report focuses on global indicators, macro-level policymaking, and the economic-social dimensions of tax justice, and does not cover the role of domestic judicial precedent, especially in developing countries such as Iran. The present study examines tax justice from the perspective of Iran's domestic judicial precedent, analyzes the decisions of the Administrative Justice Court as an implementation mechanism of horizontal and vertical justice, and combines local challenges such as the digital economy with institutional reform proposals.

Based on the literature reviewed, this study examines, in a focused and integrated manner, the role of judicial precedent, especially the decisions of the General Board of the Administrative Justice Court, in realizing and guaranteeing tax justice in its horizontal and vertical dimensions. Unlike previous works, which mainly either focused on substantive analysis of tax laws, such as justice indicators in direct tax and value added tax laws, or provided a descriptive-procedural account of tax disputes, such as the examination of specific decisions on limited subjects, this study positions judicial precedent not merely as a stage of adjudication, but as a key supervisory, interpretive, and corrective mechanism in the path toward realizing tax justice.

The main innovations of the study are as follows:

3. Integrated content analysis of key decisions of the Administrative Justice Court within the framework of horizontal and vertical justice

In this study, a selected set of decisions annulling circulars and decisions of the Iranian National Tax Administration, such as Decisions Nos. 1063 and 1174 and similar cases concerning arbitrary assessment, discriminatory exemptions, deductible expenses, and value added tax, has been examined within a coherent theoretical framework. This analysis shows how the Administrative Justice Court, by annulling regulations contrary to the principles of equality and proportionality, has contributed to strengthening horizontal justice (preventing discrimination among taxpayers under similar conditions) and vertical justice (supporting those with lower ability to pay), or in some cases has failed to fully achieve this objective. This approach creates a bridge between the theoretical principles of tax justice and their practical application in Iranian judicial precedent.

2. Linking emerging tax challenges to the role of judicial precedent

The present study analyzes contemporary challenges of Iran's tax system, including taxation of the digital economy, online platforms, cryptocurrencies, artificial intelligence in assessment and adjudication processes, and the effect of the Taxpayer System on transparency and justice, within the framework of the decisions of the Administrative Justice Court. This examination shows the extent to which current judicial precedent is prepared to respond to these developments and identifies the interpretive or structural gaps that may lead to violations of justice.

Overall, by shifting the focus from "law as text" to "law in action through judicial precedent," this study fills an important gap in Iran's tax law literature and significantly contributes to enriching the discourse on tax justice, not merely as an abstract principle, but as a tangible outcome of judicial supervision. These innovations distinguish the study from previous works and provide a basis for future research on the interaction between administrative law and taxation. Accordingly, the research hypothesis was formulated as follows:

Research hypothesis: The judicial precedent of the Administrative Justice Court, especially through the annulment of discriminatory circulars and the interpretation of exemptions and progressive rates, plays an effective role in strengthening horizontal justice (equality of taxpayers under similar conditions) and vertical justice (the proportionality of taxation to ability to pay), although it is accompanied by limitations in some cases.

4. Research Method

This study uses a descriptive-analytical method. To this end, the research was first conducted by searching internet databases, websites, and information and citation databases such as the Iranian Research Institute for Information Science and Technology, SID, the Noor Humanities Research Center, Tebyan, Magiran, and the website of the Islamic Parliament Research Center, the Institute for Humanities and Cultural Studies, and then by consulting digital libraries. Since the research method in the present study is descriptive-analytical and does not rely on statistical data, the analysis of the data has been carried out through logical

reasoning derived from rational reflection and thinking in existing legal studies and sources, so that the present research may reach a desirable conclusion.

5. Findings

In the tax legal system, the realization of tax justice, as one of the main pillars legitimizing the collection of tax from citizens, has always been emphasized by the Constitution and by jurisprudential-legal principles. Article 51 of the Constitution of the Islamic Republic of Iran, which provides that “tax shall be imposed by law,” emphasizes the legality of taxation and at the same time lays the foundation for the establishment of justice in distributing the tax burden among taxpayers. Tax justice can be examined in two fundamental dimensions: horizontal justice, which means equal treatment of taxpayers who are in similar economic and income conditions (that is, individuals with equal income or financial capacity should pay equal tax), and vertical justice, which is based on the proportionality of the tax burden to the taxpayer’s ability to pay (meaning that individuals with greater financial capacity should bear a greater share of the tax burden).

Judicial precedent, especially the decisions of the General Board and branches of the Administrative Justice Court, functions as one of the most important instruments for guaranteeing the fair implementation of tax laws. This precedent does not merely appear in the capacity of interpreting and explaining tax laws; rather, in cases where administrative actions by the Iranian National Tax Administration or other authorities lead to discrimination, violation of equality, or disproportionality in tax assessment and collection, it prevents the tax system from deviating from the path of justice by annulling regulations or circulars contrary to law. In fact, by exercising judicial supervision over the conduct of tax executive bodies, the Administrative Justice Court plays a complementary and corrective role so that horizontal justice (equality of taxpayers in similar situations) and vertical justice (proportionality of tax to ability to pay) may be realized as far as possible. In this section, the focus will be on the role of judicial precedent in strengthening horizontal justice and then vertical justice.

5.1. *Horizontal Justice and Equality of Taxpayers*

Horizontal justice, as one of the fundamental principles of tax justice, requires that taxpayers who are in similar conditions in terms of income level, type of economic activity, geographical location, or other objective criteria receive equal tax treatment. Any discrimination in tax assessment, unjustified exemptions, or application of different rules to similar groups constitutes a clear violation of this principle. In the Iranian legal system, the principle of equality enshrined in Article 19 of the Constitution, which prohibits discrimination on grounds such as race and language, as well as Article 51, which entrusts tax imposition exclusively to law, constitute the legal basis for protecting horizontal justice (Ghasemi Bonabari et al., 2024).

The judicial precedent of the Administrative Justice Court in recent years, especially after the amendments to the Direct Taxes Act, particularly Article 169 bis and provisions related to quarterly transaction reports, indicates an effort to prevent discrimination in tax assessment. In numerous cases, the Court has annulled or restricted circulars or directives that led to the application of different standards in examining similar taxpayers. This judicial approach, while preserving the authority of the Iranian National Tax Administration in combating tax evasion, has prevented supervisory instruments, such as quarterly transaction reporting, from becoming tools for creating inequality among taxpayers.

5.2. *Decisions Concerning Equality and Non-Discrimination in Tax Assessment*

The General Board of the Administrative Justice Court, as the highest authority supervising administrative regulations, has in numerous cases annulled circulars that led to violations of taxpayers’ equality by relying on constitutional principles (Article 51 concerning the legality of taxation and Article 19 concerning the prohibition of discrimination), Article 4 (the conformity of regulations with Islamic standards), and legal provisions related to direct taxes and value added tax.

These annulments have mainly occurred in two directions: first, preventing the creation of disproportionate administrative and compliance burdens on certain groups of taxpayers without legal basis; and second, preventing interpretations or directives that, in practice, lead to different tax assessments for taxpayers under similar conditions. In the context of Article 169 of the Direct Taxes Act, which requires the submission of quarterly transaction lists, and its relationship with the Value Added Tax

Act, several circulars of the Iranian National Tax Administration have been challenged in recent years, and parts of them have been invalidated due to discrimination or inconsistency with the law (Sabouri et al., 2020).

A prominent example in this regard is Decision No. 1174 of the General Board of the Administrative Justice Court, dated December 19, 2020. This decision is one of the most important examples of the annulment of discriminatory circulars in the field of transaction reporting and tax assessment. In this judgment, the General Board of the Administrative Justice Court considered a request for the annulment of specific clauses of Circular No. 231/23863/D, dated August 1, 2018, issued by the Iranian National Tax Administration. The circular, in explaining the implementation of Article 169 bis of the Direct Taxes Act and its relationship with Article 33 of the Value Added Tax Act, had issued directives that, in practice, led to the imposition of different obligations or disproportionate tax burdens on taxpayers.

After carefully reviewing the provisions of the circular and hearing the defenses of the Iranian National Tax Administration, the General Board ruled as follows:

- Annulment of Clause 1 of the circular from the date of approval (August 1, 2018): This clause, concerning the method of calculating or accepting quarterly transactions in determining the basis for value added tax or performance tax, had created new rules without fully observing the limits of authority prescribed in the notes to Article 169 bis. It was therefore found to be inconsistent with the principle of legality of taxation and the prohibition on creating obligations beyond the law.
- Annulment of Clause 3 of the circular, only in the section related to value added tax, from the date of approval: In the parts where this clause interpreted reporting obligations or acceptance of documents in such a way that taxpayers with similar activities in terms of transaction type or business volume faced different standards, it was deemed contrary to horizontal justice. The General Board emphasized that any distinction in the application of value added tax rules must be based on law, and that a circular cannot create a rule that results in discrimination among taxpayers.

The main grounds for annulment in this decision were as follows:

- a) Lack of authority of the Iranian National Tax Administration to create new substantive rules: Note 3 of Article 169 bis, as amended in 2015, merely authorized the issuance of executive regulations concerning the method of submitting transaction lists, not the creation of new rules regarding the method of assessing tax liability or accepting documents in value added tax.
- b) Violation of the principle of taxpayers' equality: In some parts, without legal basis, the circular exempted certain groups of taxpayers from specific obligations or subjected them to heavier burdens, which resulted in differences in tax assessment among persons under similar conditions.
- c) Inconsistency with the principle of legality of taxation: Any obligation or restriction in the field of tax assessment and collection must arise directly from law, and a circular cannot legislate in place of the legislature.

This decision, while annulling the challenged parts, sent a clear message to the tax executive authority: the instrument of quarterly transaction reporting under Article 169 bis must be used solely to enhance transparency and prevent tax evasion, and any use of it as a basis for creating discrimination or disproportionate burdens is contrary to legal principles and horizontal justice.

The annulment of this circular had a broad impact on the practical procedures of the Iranian National Tax Administration. After the decision was issued, tax dispute resolution boards and even provincial tax administrations were required in subsequent proceedings to observe the legal limits of Article 169 bis more precisely and to refrain from relying on the annulled clauses. This, in turn, significantly reduced the probability of discrimination in tax assessment based on quarterly transaction information.

In addition to the above decision, in decisions such as Decisions Nos. 2461 to 2463 of the General Board of the Administrative Justice Court, dated November 19, 2019, the Administrative Justice Court criticized parts of circulars that imposed the obligation to submit quarterly transaction lists on certain groups in a disproportionate manner and annulled them in some cases. These decisions show that if a reporting obligation is implemented in such a way that similar taxpayers, in terms of transaction volume or type of activity, face different standards, the principle of equality is violated.

- In cases where the Iranian National Tax Administration assessed taxpayers selectively or without objective criteria on the basis of quarterly transaction information, the branches of the Court, by overturning the decisions of tax dispute resolution boards, emphasized the necessity of observing equality. This judicial precedent ensures that the instrument

of quarterly transaction reports functions not as a means of discrimination, but as a basis for discovering the real income of all taxpayers under similar conditions.

Overall, the decisions of the Administrative Justice Court in this field indicate that any distinction in tax assessment based on quarterly transactions or reporting must be legally grounded, rational, and free from discrimination. Otherwise, by annulling regulations or overturning administrative decisions, the Court paves the way for the realization of horizontal justice and prevents taxpayers in similar positions from facing unequal tax burdens.

This judicial precedent has not only a negative function (annulling discriminatory regulations), but also a positive function; because by creating uniform procedures in adjudication, it assures taxpayers that the tax system operates on the basis of equality, and this itself significantly contributes to increasing public trust and voluntary compliance with tax obligations.

5.3. *The Effect of Decisions of the Administrative Justice Court on the Conduct of the Iranian National Tax Administration*

The decisions of the Administrative Justice Court, especially those of the General Board and the specialized tax, banking, and insurance panels, go beyond the settlement of specific cases and have general and binding effects on executive bodies, including the Iranian National Tax Administration. These effects can be examined at two levels: first, the negative level, where the annulment of circulars, directives, and administrative regulations removes obstacles to the unjust implementation of laws; and second, the positive level, where binding judicial precedent directs the Iranian National Tax Administration toward more precise observance of legal limits, avoidance of expansive interpretations, and uniform treatment of taxpayers (Babazadeh et al., 2023).

As the principal executor of tax laws, the Iranian National Tax Administration must align its executive practice with the annulment decisions of the Court.

The practical and behavioral effects on the Iranian National Tax Administration in this regard are as follows:

1. Reform of circulars and executive directives: After the annulment of circulars such as Circular No. 231/23863/D, dated 2018 (Decision No. 1174 of the General Board, dated December 19, 2020), or multiple circulars related to Article 169 bis of the Direct Taxes Act, the Iranian National Tax Administration was compelled to revise its procedures concerning quarterly transaction reporting, acceptance of documents, and assessment of tax liability. This led to the removal of disproportionate obligations, the reduction of legally unfounded distinctions among taxpayer groups, and greater emphasis on direct reliance on the statutory text.
2. Strengthening compliance with the principle of legality of taxation: The decisions of the Court prevent the Administration from issuing circulars that effectively create new substantive rules, such as determining a new method for calculating tax credits or imposing restrictions beyond the law on the correction of tax returns. For example, in numerous cases involving the annulment of circulars related to value added tax or exemptions, the Iranian National Tax Administration was compelled to emphasize that no obligation or restriction can be imposed without explicit legal authorization. This approach directed executive conduct toward greater caution and avoidance of administrative innovations lacking legal basis.
3. Changes in tax examination and assessment processes: The effect of the Court's decisions is also evident in the branches and tax dispute resolution boards. After the annulment of discriminatory regulations, dispute resolution boards, when examining taxpayers' objections, rely less on annulled circulars and more on direct statutory provisions. This has led to a reduction in decisions inconsistent with horizontal justice and an increase in uniformity in decision-making. In addition, when issuing assessment notices and final tax notices, the Administration has had to observe legal criteria more precisely, such as proportionality in imposing penalties or acceptance of quarterly transactions, in order to avoid violating the Court's binding decisions.
4. Constructive and consultative interaction with the Court: In recent years, the Iranian National Tax Administration has expressed its readiness to interact with the Legal Advisory Commission of the Administrative Justice Court. This interaction has helped clarify issued decisions and prevent the issuance of new annulment decisions. For example, after some annulment decisions, the Administration has attempted to align implementation of the laws with the principles emphasized by the Court, such as equality of taxpayers and prohibition of discrimination, by reforming internal procedures or issuing corrective circulars.

5. Increased transparency and public trust: An indirect but important effect of the Court's decisions on the conduct of the Administration is the strengthening of taxpayers' trust in the tax system. When taxpayers observe that the Administrative Justice Court, as an independent supervisory body, annuls discriminatory or ultra vires regulations, they become more motivated to comply voluntarily with tax obligations. This has compelled the Administration to adopt more transparent, more system-based approaches, such as data-driven and system-based auditing, and to rely less on discretionary assessment (Babazadeh et al., 2023).

Overall, the decisions of the Administrative Justice Court not only perform a supervisory and corrective role, but also operate as a strong feedback mechanism, directing the conduct of the Iranian National Tax Administration toward more precise observance of the principles of horizontal justice (equality of taxpayers) and vertical justice (proportionality to ability to pay). In the long term, this effect has significantly contributed to reducing tax disputes, increasing the efficiency of the collection system, and strengthening the legitimacy of tax collection in society. In subsequent discussions of this section or in later chapters, more specific examples of these effects in the field of vertical justice or other supervisory instruments can be addressed.

5.4. *Vertical Justice and Proportionality to Ability to Pay*

Vertical justice in the tax system is based on the principle of proportionality between the tax burden and the taxpayer's ability to pay. This principle requires that individuals with higher income or wealth bear a greater share of taxation and that the tax burden be distributed in such a way that, as financial capacity increases, the tax rate or amount increases progressively. Vertical justice is recognized not only as an economic-social principle, but is also consistent with the principles of the Iranian Constitution, including Article 51 concerning the legality of taxation, and with religious standards.

In Iranian tax laws, vertical justice is mainly realized through two principal instruments: first, progressive income tax rates for natural persons under Article 131 of the Direct Taxes Act, according to which the tax rate increases in a bracketed manner as income rises; and second, legal exemptions and deductions that have been established to protect low-income groups or reduce pressure on taxpayers with lower ability to pay, such as the basic salary exemption under Article 84 and the exemptions under Articles 81, 91, and others. The judicial precedent of the Administrative Justice Court plays a key role in preserving and strengthening vertical justice through the interpretation and application of these instruments; because by annulling restrictive or expansive administrative interpretations, it prevents exemptions from being interpreted in favor of high-income groups or progressive rates from being unfairly reduced (Ataollahi et al., 2023).

In numerous decisions, the Administrative Justice Court has emphasized the need for broad interpretation of protective exemptions and precise interpretation of progressive rates so that the tax burden on low-income taxpayers is reduced and proportionality to ability to pay is preserved. This judicial approach, while preventing tax evasion by upper-income groups, contributes to reducing income inequality through the tax system.

5.5. *Interpretation of Exemptions and Progressive Rates in Judicial Precedent*

The judicial precedent of the Administrative Justice Court in the field of tax exemptions and progressive rates is mainly based on two axes: (a) broad interpretation of legal exemptions in favor of low-income taxpayers or specific protected groups; and (b) prevention of administrative interpretations that lead to a reduction in the effective tax rate for high-income taxpayers or violate the bracketed nature of rates.

Regarding exemptions, the Administrative Justice Court has repeatedly emphasized that the exemptions prescribed in the Direct Taxes Act, especially exemptions related to salaries, occupations, agriculture, deprived regions, and non-cash benefits, must be interpreted in a way that realizes the protective purpose of the legislature, namely reducing pressure on lower- and middle-income groups. For example (Shahniaei, 2022):

- In numerous decisions of the General Board and specialized panels, such as Judgment No. 140331390001065411 of the General Board, dated July 30, 2024, welfare and non-cash salary benefits, such as goods vouchers, labor vouchers, clothing allowances, housing allowances, child and family allowances, occasional payments, and similar items, have been recognized as exempt from tax. Relying on Article 84, the Court rejected the interpretation of the Iranian National

Tax Administration that these benefits were taxable and emphasized that these exemptions were established to protect the purchasing power of low-income wage earners and should not be restricted through narrow interpretation in a way that increases the tax burden. This approach strengthens vertical justice because it prevents essential living benefits for lower classes from becoming taxable.

- In decisions concerning the tax exemption of wage earners among business owners, such as Decision No. 2404 of the General Board, dated November 16, 2021, the Court, through broad interpretation, confirmed the exemption of employment salary income of business owners and prevented double taxation of such income. This decision shows that in cases of ambiguity, the Court chooses an interpretation that favors taxpayers with lower ability to pay.

In the field of progressive rates under Article 131 of the Direct Taxes Act, the Administrative Justice Court has preserved the proportionality of the tax burden by annulling circulars or directives that weaken the bracketed nature of rates or disregard basic exemptions. Article 131 determines income tax rates for natural persons in a bracketed manner, from the basic exemption to higher rates for higher income levels, and its notes, such as Note 7 to Article 105 and the note to Article 131 in certain amendments, emphasize the gradual increase of rates as income rises.

- In decisions of the specialized panel, such as Decision No. 106 of the specialized panel, dated May 18, 2022, the Administration's directives concerning the method of tax calculation and the application of exemptions within the framework of Article 131 and related notes were reviewed, and parts that led to a reduction in the progressive rate or the application of disproportionate exemptions to income were found to be contrary to law. The Court emphasized the necessity of precisely observing bracketed rates and avoiding legally unfounded exceptions so that the tax burden remains consistent with ability to pay.

Overall, the Court's judicial precedent in this field offers a protective and proportional interpretation of exemptions and progressive rates: it extends exemptions in favor of lower classes and applies progressive rates accurately and without artificial reduction. This approach not only strengthens vertical justice, but also significantly contributes to increasing the social acceptance of the tax system and reducing tax evasion by decreasing pressure on weaker taxpayers.

5.6. *Protection of Taxpayers' Rights through Judicial Precedent*

The judicial precedent of the Administrative Justice Court in the tax field, beyond its interpretive and supervisory role over regulations, functions as a protective shield against unlawful decisions and actions or actions beyond the authority of the Iranian National Tax Administration. This judicial protection of taxpayers' rights is mainly realized through the annulment of administrative decisions contrary to law, ultra vires circulars, discriminatory directives, or tax assessments lacking legal basis. Article 170 of the Constitution of the Islamic Republic of Iran, which obliges judges to refrain from applying regulations contrary to laws or religious law, as well as Article 12 of the Administrative Justice Court Act concerning the annulment of regulations contrary to religious law or statute, constitute the legal basis of this protection.

By annulling unlawful decisions of the tax administration, the Administrative Justice Court not only restores the individual rights of taxpayers, but also prevents the repetition of administrative violations by creating binding precedent and strengthens public trust in the tax system. This judicial protection is especially prominent in cases where the Iranian National Tax Administration imposes a disproportionate tax burden without observing legal formalities or misuses supervisory instruments, such as access to banking information. In this section, the focus is on examples of annulment of unlawful decisions, especially in the field of banking transactions and facilities, which accounted for a significant number of cases in 2020 to 2022 due to the expanded use of banking information in tax assessment.

5.7. *Annulment of Unlawful Decisions of the Tax Administration*

One important area of judicial protection of taxpayers' rights is preventing tax assessment based on banking transactions without precise observance of legal rules. In 2020 and 2021, the Iranian National Tax Administration, relying on Article 169 bis of the Direct Taxes Act, which requires the submission of quarterly transaction reports, and access to banking information under Article 169 of the Direct Taxes Act and the Banking Facilities Act, issued circulars and directives determining the method of examining banking transactions. These circulars sometimes led to the presumption that all deposits were income or imposed

a heavy evidentiary burden on taxpayers, which was contrary to the principles of legality of taxation, presumption of non-liability, and prohibition of arbitrary assessment without sufficient evidence.

In numerous decisions, the Administrative Justice Court annulled or limited parts of these circulars or decisions based on them and emphasized that a banking transaction is not, by itself, income in nature, and that the burden of proving the income character of deposits rests with the tax administration.

Prominent examples in 2020 and 2021 include the following:

- Circular No. 16/99/200, dated April 19, 2020, known as the directive on the examination of banking transactions: This circular determined the method for examining taxpayers' bank account turnover. The specialized tax, banking, and insurance panel of the Administrative Justice Court, in several decisions, including Decisions Nos. 9909970906011511 to 1521, dated approximately March 7, 2021, and Decision No. 14009970906011066 of the General Board, dated November 14, 2021, rejected the request for total annulment of this circular. In practice, however, the branches of the Court and specialized panels overturned, in specific cases, decisions based on the presumption that all transactions were income. The Court emphasized that the mere deposit of funds into an account, especially through banking payment instruments such as point-of-sale devices, does not have an income character, and that the tax administration is required to establish the income nature of the transaction through sufficient evidence, in accordance with Clauses 11 and 18 of the relevant directives and the general principles of tax law.
- Annulment of tax claims arising from banking transactions in branch decisions: In numerous judgments of the Court's branches, such as the judgment dated November 3, 2021, by the Third Branch of the Administrative Justice Court and Judgment No. 29789, tax claims based solely on the identification of banking transactions without examination of the taxpayer's documents and evidence were annulled. The Court clarified that arbitrary tax assessment or the presumption that deposits are income without observing formalities, including presentation of reasons and opportunity to defend, is unlawful. These decisions provided direct protection for taxpayers against discretionary or unsupported assessments.
- General precedent concerning facilities and transactions: In cases where the Iranian National Tax Administration regarded banking facilities as income or treated deposits related to the repayment of facilities as taxable, the branches of the Court annulled such decisions by relying on the loan nature of facilities and their non-income character. This judicial approach prevented the instrument of access to banking information, whose purpose is to combat tax evasion, from becoming a means of imposing unjustified tax burdens.

Overall, the Court's decisions during this period indicate that the protection of taxpayers' rights through the annulment of unlawful decisions is based on the following principles:

- A banking transaction is not, in itself, income, and the burden of proof rests with the tax administration.
- Tax assessment must be based on legal evidence and must observe taxpayers' defense rights.
- Circulars cannot create new substantive rules or reverse the burden of proof.

This judicial precedent, while limiting the possible misuse of banking information, protected taxpayers' rights against ultra vires actions of the Iranian National Tax Administration and paved the way for the issuance of subsequent corrective circulars, such as those emphasizing that transactions should not be presumed to be income.

5.8. *Creating Legal Certainty through Uniform Precedent Decisions*

One of the most important functions of the judicial precedent of the Administrative Justice Court in protecting taxpayers' rights is the creation of legal certainty and predictability in the conduct of the tax system. Legal certainty means that taxpayers can rely on clear, stable, and binding rules to calculate and fulfill their tax obligations correctly and remain protected against sudden changes, fluctuating interpretations, or discretionary administrative decisions. This principle, rooted in Articles 4 and 20 of the Constitution concerning the rule of law and the protection of citizens' rights, as well as in the general principles of administrative law, is mainly ensured in the Iranian judicial system through uniform precedent decisions of the General Board of the Administrative Justice Court.

Uniform precedent decisions of the General Board are issued in cases of conflict among the decisions of branches or specialized panels. These decisions not only resolve existing conflicts, but also prevent future disputes by creating a unified

and stable precedent and rescue taxpayers from legal uncertainty. In the tax field, where complex laws, numerous circulars, and different administrative interpretations are common, uniform precedent decisions serve as the most important instrument for creating legal certainty.

A. The Role of Uniform Precedent Decisions in Creating Legal Certainty

Regarding the role of uniform precedent decisions in creating legal certainty, the following points can be enumerated (Rafiei, 2021):

1. Resolving conflict and unifying judicial precedent: When different branches of the Administrative Justice Court issue conflicting decisions in similar cases, for example when one confirms an exemption and another rejects it, taxpayers are exposed to uncertainty. By issuing a uniform precedent decision, the General Board removes this conflict and establishes a single rule that is binding for all similar cases. This ensures that the outcome of a dispute does not depend on the branch hearing the case.
2. Binding effect on the Iranian National Tax Administration: Uniform precedent decisions of the General Board require the Iranian National Tax Administration to align its circulars, directives, and executive practices with them. This obligation prevents the issuance of conflicting circulars or different interpretations in provincial tax administrations across the country and guarantees uniform administrative conduct.
3. Reducing disputes and increasing voluntary compliance: When taxpayers are aware of a clear and stable rule, they are more motivated to comply accurately with legal obligations and are less likely to file judicial objections. This reduces the volume of cases before the Court and optimizes judicial and administrative resources.

B. Prominent Examples of Uniform Precedent Decisions in the Tax Field

- Decision No. 1063 of the General Board, dated June 15, 2021, concerning agriculture-related activities and the exemption under Article 81: By resolving the conflict among branch decisions regarding whether mushroom compost production falls within the agricultural exemption, this decision created a clear rule that more precisely delineated the boundaries of the exemption. Taxpayers in the agricultural sector now know exactly which activities are covered by the exemption and which fall outside it; this prevented multiple disputes and divergent interpretations.
- Decision No. 1174 of the General Board, dated December 19, 2020, annulling parts of Circular No. 231/23863/D related to Article 169 bis and value added tax: By creating a uniform precedent concerning the method of accepting quarterly transactions and preventing discriminatory obligations, legal certainty was established regarding transaction reporting. Taxpayers know that circulars contrary to law are not binding and that they may rely on the Court's decisions.
- Decision No. 1308 of the General Board, dated July 31, 2018, concerning the method of calculating the progressive rate under Article 131: By annulling Part 3 of Clause (B) of a circular that reduced the effective rate, this decision guaranteed the bracketed nature of rates and deprived high-income taxpayers of an artificial reduction in their tax burden; as a result, low-income taxpayers were assured that vertical justice would be genuinely implemented.
- Uniform precedent decisions concerning welfare benefits of wage earners, such as Decision No. 2404, dated November 16, 2021: These decisions, by confirming the exemption of non-cash benefits such as goods vouchers, housing allowances, child allowances, and similar items, created legal certainty that the Iranian National Tax Administration cannot restrict these exemptions through circulars or administrative interpretation. Low-income wage earners now know that such benefits will not be subject to tax.

Overall, uniform precedent decisions of the General Board of the Administrative Justice Court play a central role in ensuring legal certainty by creating clear, stable, and binding rules. These decisions not only protect taxpayers' rights against fluctuating administrative decisions, but also direct the tax system toward greater transparency, predictability, and justice. Although the number of uniform precedent decisions in the tax field is lower than in other fields, their qualitative impact is very broad, and they function as the main pillar of judicial protection for taxpayers. In subsequent discussions of this section, the challenges of issuing uniform precedent decisions or their effect on legislative reform may be addressed.

6. Discussion and Conclusion

Tax law in the system of the Islamic Republic of Iran is a field in which the authority of the state to secure public resources comes into tension with individuals' fundamental rights in the domains of property and economic freedom. Article 51 of the Constitution, which explicitly declares that "no tax shall be imposed except by law," clearly organizes this tension. This principle not only makes any tax collection legitimate only when based on a law enacted by the Islamic Consultative Assembly, but also simultaneously determines, with precision and strictness, the boundaries of interpretation, implementation, and application of tax laws.

In light of this principle, tax laws have less flexibility than other areas of law. Whenever the statutory text suffers from generality, ambiguity, or silence, the interpretive authority, whether administrative or judicial, cannot move toward creating a new obligation for the taxpayer or expanding the scope of taxation; rather, it must adopt a narrow interpretation in favor of the taxpayer. This approach is rooted in multiple principles: protection of legitimate property under Article 47 of the Constitution, prohibition of deprivation of rights without legal authorization under Article 22 of the Constitution, the presumption of non-liability against public power, and the necessity of legal security and predictability for citizens (Ghasemi Bonabari et al., 2024).

Judicial precedent, especially the decisions of the General Board of the Administrative Justice Court, plays a key role in this regard. As the highest authority for hearing complaints against decisions and actions of the Iranian National Tax Administration and other state institutions, the Administrative Justice Court has repeatedly had to enter the domain of tax law interpretation. These interpretations are not made for the purpose of new legislation, but rather to resolve conflicts, ambiguities, and legal gaps within the explicit framework of statutory text and established legal principles. Numerous examples of annulment of circulars and directives of the Iranian National Tax Administration that exceeded legal limits demonstrate the commitment of judicial precedent to preserving the principle of legality of taxation and preventing administrative arbitrariness.

The objective of this chapter is to explore in depth the role of judicial precedent in interpreting tax laws and removing their ambiguities, in such a way as to clarify how Iran's judicial system has been able, while strictly adhering to the principle of legality of taxation, to protect taxpayers' defense rights, establish uniform precedent throughout the country, and create a precise balance between the financial needs of the state and the rights of individuals.

The research hypothesis stated that: the judicial precedent of the Administrative Justice Court, especially through the annulment of discriminatory circulars and the interpretation of exemptions and progressive rates, plays an effective role in strengthening horizontal justice (equality of taxpayers under similar conditions) and vertical justice (proportionality of tax to ability to pay), although it is accompanied by limitations in some cases.

Based on the research findings, it can be said that this hypothesis is conditionally confirmed; that is, an effective role exists, but it appears more strongly in the horizontal dimension than in the vertical dimension. Horizontal justice has been visibly strengthened through the annulment of discriminatory circulars, such as circulars that created distinctions among taxpayer groups without legal authorization or imposed unfair restrictions on objections. Numerous decisions of the General Board in this regard have increased legal security and procedural equality for taxpayers under similar conditions. In the dimension of vertical justice, the Court's effect has been more limited, because the Direct Taxes Act itself, in some provisions, such as broad and long-term exemptions for specific activities or the non-deduction of basic subsistence expenses from taxable wage income, lacks the capacity to achieve full proportionality with ability to pay. Within the framework of existing law, the Court has applied restrictive interpretations of untargeted exemptions, such as Decision No. 1063, but it cannot compensate for legislative gaps. Structural limitations, such as the inability to intervene directly in exemption policymaking, have also prevented a deeper impact on vertical justice.

Ethical Considerations

All procedures performed in this study were under the ethical standards.

Acknowledgments

Authors thank all who helped us through this study.

Conflict of Interest

The authors report no conflict of interest.

Funding/Financial Support

According to the authors, this article has no financial support.

References

- Ataollahi, H., Amini Sabeq, Z., Sadeh, E., & Kalantari Khalilabad, H. (2023). Presenting a Tax Justice Policymaking Model Aligned with the Statement on the Second Step of the Islamic Revolution. *Tax Research Journal*, 57(105), 103-121.
- Babazadeh, V., Hedavand, M., Foroumand, L., & Shams, E. (2023). The Role of Supervision by the Administrative Court of Justice over the Discretionary Authority of the Iranian National Tax Administration. *Economic Jurisprudence Studies*, 5(3), 192-214.
- Ebrahimian Jaloudar, S. Y., Ahmadi, M., & Iman-Khan, N. (2018). The Effect of Tax Justice and Tax Culture on Tax Compliance Considering the Role of Taxpayers' Attitudes in the Administrative System of Iran. *Iranian journal of management sciences*(49), 43-62.
- Ghasemi Bonabari, H. R., Goudarzi, A., Mousavi, Z., & Mohammadrezaei Ardakani, M. (2024). Justice-Oriented Indicators in the Tax System Based on Direct Tax and Value Added Tax Laws. *Tax Quarterly*, 32(62), 186-199.
- Goudarzi, A., Mousavi, Z., & Mohammadrezaei Ardakani, M. (2024). Justice-Oriented Indicators in the Tax System Based on Direct Tax and Value Added Tax Laws. *Tax Research Journal*(110), 76-93.
- Habibi, S. N., Mashhadi, A., & Dabirmia, A. (2023). An Examination of Tax on Partition Deeds in the Judgments of the Administrative Court of Justice. *Iranian Journal of Political Sociology*, 25, 114-126.
- Habibnejad, S. A. (2023). *Public Finance Law*. Dadgostar.
- Oecd. (2025). *Tax Administration 2025: Comparative Information on OECD and Other Advanced and Emerging Economies*. OECD Publishing.
- Rafiei, M. R. (2021). Challenges of the Institution of Uniform Judicial Precedent Decisions. *Judiciary Legal Journal*, 85(114), 224-243.
- Sabouri, M., Samadi, S., & Izadinia, N. (2020). The Effect of Reviving Article 169 Bis of the Direct Taxes Act on Tax Disputes and Tax Avoidance. *Journal of Accounting Knowledge*(43), 31-48.
- Seraji, S. (2021). *Tax Law in Judicial Practice*. Ashkan Publications.
- Shahniaei, A. (2022). Principles of Legal Interpretation in Tax Law with Reference to Tax and Judicial Decisions. *Public Law Studies Quarterly*, 52(1), 503-526.
- Tax Justice, N. (2025). *State of Tax Justice 2025*.
- Zahedi, A. (2015). *Tax Law in Judicial Practice*. Javidaneh.
- Zendedel Boroun, M. R. (2016). Tax Justice in the Value Added Tax System. *Pazhuhesh Mellal*, 1(9), 1-22.