This essay aims to study the tax public denunciation. This is an important issue and underdeveloped in the current regulations.

Through the mechanism of tax public complaint, the Administration can cope with those cases that don’t meet the criteria that the tax rules dictate and therefore solve those who have not complied with established obligations.

The public denunciation tax is optional. Its aim is to inform the competent body of the Tax Administration certain facts, according to the irregular complainant.

I will focus mainly on the different positions that make up the tax public denunciation. Plaintiff, defendant and Administration. And variety of jurisprudence.