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LEGAL STATUS OF THE PERSON LIABLE TO PAY THE TAX

DOCTORAL THESIS

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I. **Subject, objective, actuality of the research**

I.1. Assumptions and objectives

In the case of tax payment obligations, there is a risk that the original obligor will not fulfil it lawfully. However, it is in the budgetary interest of the state to make up for the lost or possibly loss of tax revenues, thus providing all the available budget revenues necessary for its operation. Accordingly, where the statutory elements defined in the legislation on the procedural rules of taxation applicable at the relevant time are fulfilled, the person liable to pay the tax may, by way of a separate decision, be held liable for the taxpayer's tax payment obligation.

The starting point of my dissertation is a legal provision that has remained essentially unchanged in the tax codes in the Hungarian legislation since the 1989 regime change: both Act XCI of 1990 on the Rules of Taxation (hereinafter: Art. I.), Act XCII of 2003 on the Rules of Taxation (hereinafter: Art. II.), as well as Act CLI of 2017 on the Tax Administration Procedure (hereinafter: Air.), which is the "twin brother" of Act XCI of 1990 on the Rules of Taxation (hereinafter: Art. III.) said that a person liable to pay the tax does not qualify as a taxpayer, although he or she is entitled to the same rights as the taxpayer is entitled to under the law. From this statement, it would be reasonable to assume that permanence of the essential element of the regulation also brought with it a peaceful and calm situation from the point of view of legal interpretation. Thus, due to their legally declared difference, there could be no situation in which the taxpayer and the person liable to pay the tax would find themselves in the same position in certain cases, such as when exercising the right of appeal. This would have threatened to blur the sharp distinction between them in terms of normative content, and they would no longer have been distinguishable from each other. This is further supported by the fact that the efficiency of the tax administration process – which also protects taxpayers' rights – would be significantly compromised if the person liable to pay the tax were to appear in an audit conducted against the taxpayer. Living law shows a completely different picture in contrast to this hypothetical assumption.

In recent years, determining the scope of the right of legal remedy of a person liable to pay the tax has been a serious legal interpretation task. According to the relevant provisions of Art. I. and Art. II. concerning the right of appeal, which were applicable until 2013, and in accordance with ordinary court practice accepting the application of the law by the authorities, the person liable to pay the tax in its appeal against the condemnatory decision made against it, but only

had a limited right of appeal and could not exercise a right of appeal that affected the legal basis and amount of the findings against the taxpayer. The Constitutional Court fundamentally changed this interpretation of the law from 2013 onwards. The extent of the right of legal remedy of the person liable to pay the tax has been dealt with on a total of 4 occasions in the past decade. Decision No. 2/2013. (I.23.) AB (ABH 2013, 78; hereinafter: Abh1.), decision No. 9/2013 (III.6) AB (ABH 2013, 340; hereinafter: Abh2.), decision No. 20/2015 (VI.16.) AB (ABH 2015, 511; hereinafter: Abh3.) and decision No. 22/2017 (IX.11.) AB (ABH I, 483; hereinafter: Abh4.) clarified the problems of interpretation and the direction of legal practice that arose in this area by formulating constitutional requirements. Accordingly, the Constitutional Court determined that the person liable to pay the tax may contest the legal basis and the amount of the findings concerning the taxpayer. For the practical "implementation", it chose the option that the person liable to pay the tax – in the individual cases, the general partners and executive officers of the limited partnerships – must be ensured the right to contest in the main proceedings to be conducted against the taxpayer.

As a consequence, the practice of the Constitutional Court stretched the framework of legal interpretation of ordinary courts. As a result, the procedural differences between the taxpayer and the person liable to pay the tax have essentially disappeared, despite the clear distinction defined in Section 11(3) of the Air. in force, due to their appearance in the same procedure. With this, there is a risk that the liability to pay the tax will be legally and impossible to function according to its basic characteristics.

Furthermore, the Kúria – in line with paragraphs [25] – [26] of its judgment No. Kfv.I.35.295/2018/10 – held, contrary to constitutional requirements, that the person liable to pay the tax could exercise his or her right to legal remedy under Sections 122 and 123 of the Air. in such a way that it may be pursued only against a separate condemnatory decision rendered against him or her.

With my doctoral dissertation, I am looking for a solution to the conflict arising from the constitutional requirements. I do not wish to formulate comprehensive institutional reforms, as that would go beyond the framework of this paper. I believe that the legal institution in its current regulatory form and with its characteristics is extremely valuable in the domestic legal system and is suitable for fulfilling its objectives. This basically means providing the tax authority with an effective tool to safeguard public revenues at risk.

In contrast to the constitutional requirements formulated in Abh2., Abh3. and Abh4., I assume that the person liable to pay the tax has an independent legal status in relation to the person of

the taxpayer. Therefore, the person liable for paying the tax should not be placed alongside the taxpayer in proceedings against the taxpayer in order to be able to exercise their full right of appeal but should be guaranteed the comprehensive contestability of the decision requiring them to pay.

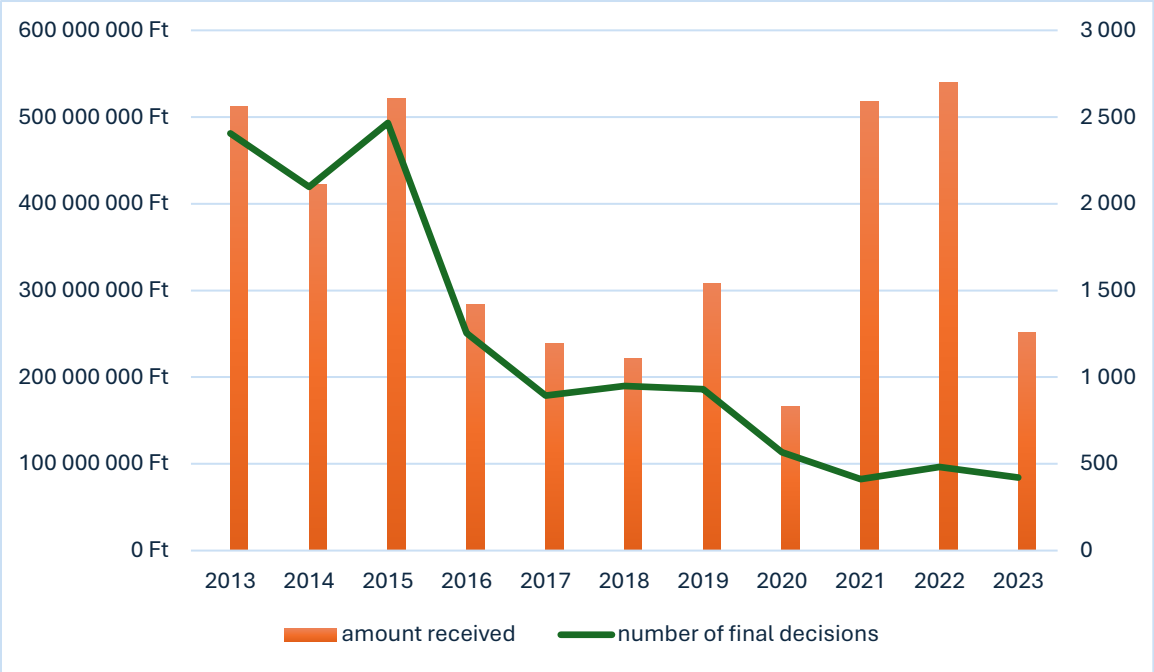
The aim of my thesis is therefore to formulate proposals for the resolution of the conflict arising from the appearance of the person liable to pay the tax in the main proceedings, and to propose an interpretation and regulation that is in harmony with the dogmatic characteristics affecting his legal status regarding the exercise of the right of legal remedy. In my view, this would require a different type of approach to the legal institution, the details of which are contained in the further chapters of the thesis. In my opinion, this could only be envisaged within the framework of a solution whereby the person liable to pay the tax may contest the legal basis and the amount of the tax debt in his appeal against a separate decision against him.

I.2. Actuality of the choice of topic

A discussion of the legal status of the person liable to pay the tax is timely for several reasons. On the one hand, this is supported by the arguments already set out in point I.1.

On the other hand, the actuality of the topic is also created by the involvement of the EU law. The judgment of the Court of Justice of the European Union (hereinafter: CJEU) of 27 February 2025 in Case C-277/24 Adjak (ECLI:EU:C:2025:130) essentially concerned the legal matter which was the starting point of my dissertation. In response to the questions referred by the Polish court, the CJEU examined whether, under the existing Polish legislation, it is appropriate and sufficient for a person liable to pay tax to be guaranteed the exercise of their right to a remedy in proceedings against a binding decision taken against them. This case highlights the fact that the questions I have raised have given rise to disputes of interpretation not only in the domestic context, but also in relation to other Member States. Consequently, answering them is not only relevant on a theoretical level, but also has serious practical consequences.

Thirdly, the legal institution generates actual revenue for the national budget.

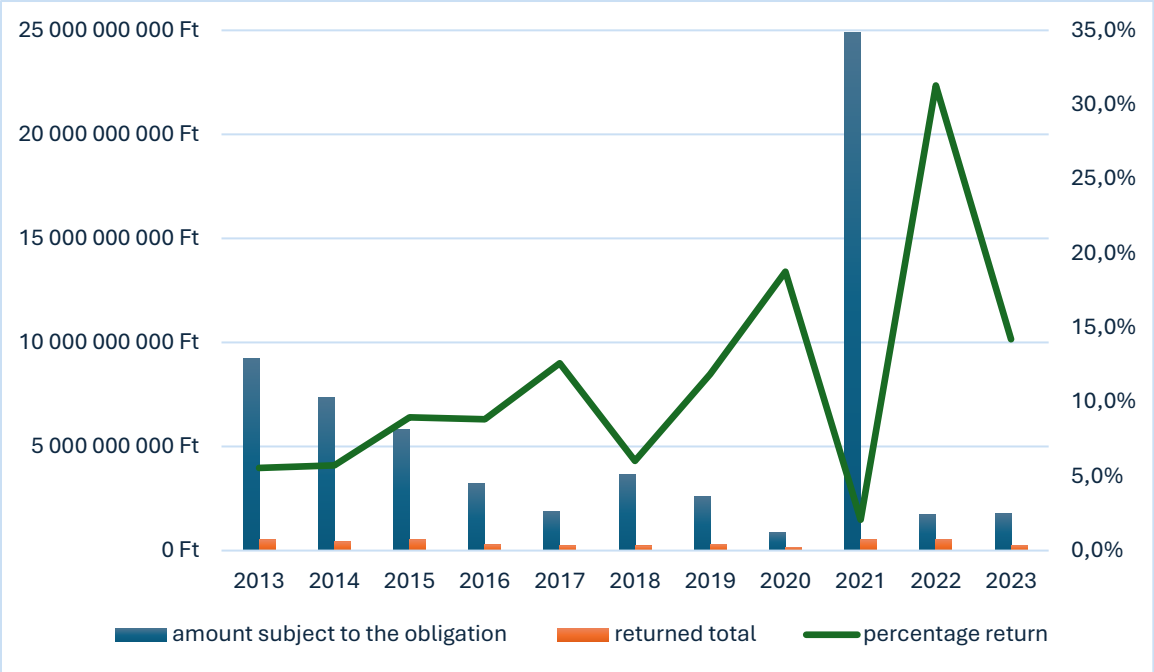


1. Figure Amount of budget revenues received by way of liability to pay the tax[1]

1. Figure shows that in the 2013-2023 period, the application of the legal institution resulted in hundreds of millions of forints in revenue for the domestic budget every year. In time period under review, the lowest amount was HUF 220,984,000 (2018) and the highest amount was HUF 539,708,000 (2022). Of course, this is not an outstanding amount compared to the revenues from the most significant types of taxes, but it cannot be called an insignificant item.

It can be observed that the tax authority is using the legal institution more and more efficiently. Based on 1. Figure, a nicely outlined trend is that the tax authority achieves more and more revenue by making fewer and fewer decisions on average. While in 2013 it collected HUF 512,362,000 as a result of its 2,406 decisions, in 2022 it only needed to make 482 resolutions to collect the similar amount of HUF 539,708,000.

[1] Based on the statistical information listed in Annex 2 of doctoral dissertation received from the National Tax and Customs Administration on 10 September 2024 due to a request for data of public interest, it is self-edited.



2. Figure Ratio of the amounts attempted to pay the tax, and the actual revenues realised[2]

Regarding 2. Figure, it is also important to note that although the tax debt affected by the legal institution represents a high value in terms of amount, only a fraction of it is the amount actually achieved by the tax authority. In the period under review, the tax authority was only able to successfully enforce 11.4 percent of the amount attempted. On an annual basis, the most effective value was 31.3 percent (2022) and the least effective was 2.1 percent (2021).

Overall, it can be stated that the timeliness of dealing with the legal institution is based on the up-to-date impact of legal interpretation issues in Hungary and the EU, as well as on financial aspects.

II. Scientific methods used in the research

On the one hand, I wrote my dissertation along the lines of a doctrinal – or dogmatic – approach. The first element of this was to find authoritative sources in the right breadth and to review them in as much depth as possible, in their systematic context.

The above-mentioned sources were the following: positive law, which basically included the relevant tax law rules, primarily the previous and current tax procedure codes. Carrying out multidisciplinary research was also considered essential in terms of sources of law. The legal

[2] Based on the statistical information listed in Annex 2 of doctoral dissertation received from the National Tax and Customs Administration on 10 September 2024 due to a request for data of public interest, it is self-edited.

institution of the liability to pay the tax relies on the underlying liability of civil law. Consequently, it was also necessary to examine its foundations. A key element of my research on legal texts was the analysis of the explanatory memoranda accompanying individual pieces of legislation. These reveal the value choices made by legislators, which provide the starting point for answers to controversial questions through teleological interpretation of the law.

My authoritative sources also included individual case-by-case decisions. I considered this necessary in order to detect and analyse the conflicts identified in Point I.1. in sufficient depth. In this regard, I reviewed previous decisions of the former Supreme Court of Hungary and the Kúria. I endeavoured not to present the established jurisprudence selectively. Accordingly, in the period following the 1989 regime change in Hungary, I conducted a comprehensive review of all decisions containing substantive determinations relating to the essential provisions of Art. I., Art. II., Art. III. and the Air., namely decisions other than those rejecting or dismissing petitions for review without an examination of the merits or terminating the proceedings. These are, in particular, 11 decisions of the Kúria under Art. I., 63 decisions of the Kúria under Art. II., 4 decisions of the Kúria under Art. III., and 1 decision of the Kúria under Air. The possibility of conducting a complex investigation beyond the database of the Bírósági Határozatok Gyűjteménye was made possible for me by the fact that, as a former trainee judge and then as a judge, I had the opportunity to conduct research in the courts' own databases. In addition to the case law of the ordinary courts, I also examined in detail the relevant constitutional court decisions listed in Point I.1., in the context of which I evaluated the practice of the ordinary courts.

In my dogmatic research, I also sought to review the relevant literature as thoroughly as possible. Thus, I reviewed the contents of monographs, professional law papers, studies, and commentaries in order to gain as broad a perspective as possible on my research topic. To understand the theoretical foundations, I also took a look at legal history – financial and private law – in relation to the theory of liability.

In the course of my research, I applied the functional method of comparative law. An international overview of the legal institution of liability to pay the tax is essential in order to address the problems identified in Point I.1. I think that another national regulation and jurisprudence may be suitable for serving as a benchmark for the problems that have arisen with the "good practices" already developed by it. I found German law suitable for this, for which I saw two main reasons. On the one hand, it shows similarities with the domestic regulation. It was certainly a kind of model for Hungarian regulation at the time of the 1989 regime change.

On the other hand, in the last century, despite the world conflagrations, the division of the country into two parts and the 1990 regime change affecting the eastern part (*Wende*), the (Western) German regulatory environment was stable, so there was an opportunity for legal practice to encounter a number of issues that the Hungarian courts and the Constitutional Court had only been at the disposal of for a little more than 30 years. With the help of my linguistic knowledge, I was able to review this in a sufficiently authentic way. In this respect, the relevant legal regulation, scholarly literature, and judicial practice were also comprehensively analysed.

I had limited opportunities to apply qualitative methods. Here, however, I would like to highlight my one-week study trip to the University of Heidelberg in July 2023 as part of my doctoral studies within the framework of Erasmus+. At the Department of Finance and Tax Law, I had the opportunity to present my research topic to the members of the department. During the personal conversation that followed, I received several extremely valuable comments and feedback from the professors of the department – *Ekkehart Reimer, Reinhard Mußgnung* and *Hanno Kube* – in order to understand the practical operation and application aspects of the German system of liability to pay the tax.

III. Main results of the research

I am of the view that a detailed examination of the Hungarian system, its comparison with the German regulatory framework, and an analysis of the case law of the CJEU were capable of contributing to the achievement of the objectives set out in Point I.1 and demonstrated that the hypothesis formulated by the author proved to be well founded. The independent legal status of the person liable to pay the tax a value that must be preserved.

The substantive correctness of the independent legal status was supported by the following characteristics. First of all, the substantive nature of the legal institution. This can be traced back to the findings of civil law dogmatics. The tax relationship also has certain characteristics of a private law contractual relationship. Therefore, it is justified to take it into account. Of course, this does not mean that the use of the concept of obligation would "privatize" the financial law definition of tax law. It merely, in the words of *György Takács*, "simply recognizes, or believes it recognizes, the structural characteristics of its substance." The substantive legal nature means that the tax authority's enforcement of claims against the secondary obligor is separate from that against the primary obligor. Thus, the person liable to pay the tax can/must also exercise its rights of legal remedy in separate proceedings.

This finding was confirmed by the identification of two additional characteristics: accessory and subsidiarity. According to the former, there are two obligors with different legal statuses in the legal institution: the principal debtor and the accessory debtor. This also confirms their true separation. The latter, on the other hand, by the fact that the application is bound by the unsuccessful enforcement carried out at the taxpayer, also proves the independence of the obligation to pay the tax.

By using of these characteristics, I was able to identify which features of the Hungarian regulatory framework are worthy of retention and where corrections are necessary, based on the 'best practices' examined. This is particularly important in light of the fact that, in Hungary, Abh2., Abh3., and Abh4. have fundamentally called into question the sustainability of the legal institution in its current form. In my opinion, however, the working model must be corrected along dogmatic and substantive aspects. In possession of the acquired knowledge, two neuralgic areas are identified in this circle: on the one hand, the precise determination of the recipients of tax obligations. Thus, it is necessary to separate the taxpayer and the person liable to pay the tax from the necessary and appropriate one. This would guarantee the autonomy of the latter's legal status. On the other hand, the first diagnosed finding is closely related to the provision of the full right to legal remedy of the person liable to pay the tax, namely in the event of an appeal against the "settlement decision" made against him.

In the following, I outline two possible ways to achieve them. First, I will formulate the directions of legal interpretation that I consider to be correct in the current regulatory framework. Secondly, I propose to consider a correction to the rules on legal remedies that could be implemented through legislation.

III.1. De lege lata proposals

The exercise of the right to legal remedy of the taxpayer and the person liable to pay the tax should ideally be ensured in separate proceedings due to the separation of legal status. This could be achieved through the revision of the constitutional requirement determined in Abh2., Abh3. and Abh4., which I consider timely.[3]

[3] If I have the opportunity to formulate proposals to the Constitutional Court, I will do so from several directions, from Point III.1.1. and III.1.2. points. The most effective way to do this would be through a judicial initiative, specifically a motion for ex post review pursuant to Section 25(1) of Act CLI of 2011 on the Constitutional Court (hereinafter: Abtv.). This would seek the establishment of the unconstitutionality of Section 123 of the Air., the

III.1.1. Persons referred to in Sections 59 (1) a)-d) and f)-i) of Art. III.

On the one hand, I would consider it justified to revise the constitutional requirement with regard to persons liable to pay the tax under Section 59 (1) (a)-(d) and (f)-i) of Art. III., focusing on the illegality of duplicating the rules of legal remedy. The right of legal remedy of these persons is based on the general right of appeal specified in Section 122(1) of Air. In contrast, however, the legislator has created a situation in Section 123 of the Air with special appeal rules for members and senior officers who may be held as liable, which can be interpreted as meaning that only they are entitled to full right to legal remedy. This would entail a necessary infringement of the fundamental right to legal remedy defined in Article XXVIII(7) of the Fundamental Law, which could create a "legal basis" for the Constitutional Court to reconsider the constitutional requirement of accountability.

The legislator's aim could not have been to restrict the right to legal remedy in the case of certain groups of persons liable to pay the tax and to award full disputability only to those who are legally related to the business associations in some way. This would lead to unjustifiable discrimination in the case of the former group. The existence of a special rule would only allow the legality of the adoption of the “settlement decision” to be challenged in the case of those entitled to appeal under the general rules, but not the legal basis and the amount of the basic decision.

At the same time, considering my proposal to eliminate this dissonance would necessarily provide an opportunity to review the constitutional requirement that stretches the framework of special professional law. The content of the constitutional requirement laid down in Abh2., Abh3. and Abh4. is questionably compatible with the general rules of appeal currently in force, as well as the legal institution of the liability to pay the tax and the dogmatics of the legal status of the person liable to pay the tax. In this context, I would like to point out that the Constitutional Court itself has determined this in principle in several of its decisions.[4] I would also emphasize the problem that, contrary to what the Constitutional Court expects, the tax authority may encounter serious obstacles in finding and reaching persons liable to pay the potential tax. Thus, for example, in the case of a private individual taxpayer, the inclusion of the heir in the main proceedings – due to the unknown identity of the heir – is objectively impossible. The situation

exclusion of its application in the individual case, and, concurrently, the determination of a constitutional requirement pursuant to Section 46(3) of the Abtv.

[4] See: paragraph [21] of Abh2. and paragraph [15] of Abh3.

is similar in the case of members of business associations operating with limited member liability, executive officers and perpetrators of crimes resulting in underlying liability, if their liability and guilt have not yet been established by the court with a final decision. In those cases, therefore, there is no condition enabling them to participate in the main proceedings, which would lead to unjustified adversarial treatment of them in relation to other persons liable for the underlying liability.

In order to facilitate the formulation of the full contestability of the decision against the person liable to pay the tax in the appeal, I would like to refer in particular to a brief presentation of the German system and its "good practice," namely the decision of the *Bundesverfassungsgericht* (hereinafter: BVerfG) of November 29, 1996, No. 2 BvR 1157/93. (hereinafter: Decision). This could also help shape the approach of the Constitutional Court, which tends to rely heavily on the decisions of the BVerfG, in a direction that I consider to be correct. I also consider the judgment of the CJEU in the Adjak case to be relevant. The question raised by the Polish court concerned a situation analogous to that set out in the constitutional requirement.

In addition to reconsidering the constitutional requirement, it would also be worth noting that, according to the interpretation of the Constitutional Court, the person obliged to pay the tax becomes equal in legal status to the taxpayer. The formulating of the constitutional requirement is difficult to reconcile with the current regulatory environment, specifically Section 11 (3) of the Air. The characteristics of the institution of secondary tax liability correlate with the provisions of the Air. in force, as it represents two different, temporally separate substantive tax relationships – primary and secondary liability – whose addressees are therefore necessarily separate from each other.

III.1.2. Persons referred to in Sections 59 (1) e) and 60 (1) of Art. III.

On the other hand, the unconstitutionality of Section 123 of the Air would also have the opportunity to reconsider the constitutional requirement in the case of persons liable to pay the tax under Section 59 (1) e) and Section 60 (1) of the Art III. In this case, I would consider *the violation of the fundamental right to legal remedy in the motion to be related to the restrictive res iudicata characteristic set out in the special appeal clause.* This circumstance prevents the person liable to pay the tax from having full right to contest. The taxpayer's poorly worded claims in the main proceedings, as well as the erroneous directions of attack contained therein,

exclude the person liable to pay from exercising his or her right of substantive legal remedy, through no fault of his or her own. This constitutional problem also goes hand in hand with the dogmatic considerations presented by me in Point III.1.1., which raise concerns about the constitutional requirement.

III.2. 'De lege ferenda proposals

The positive realization of the proposals presented in the previous point would be much more than a simple "quick dressing" of the wound. Through them, the institution of the liability to pay the tax could once again function in accordance with the dogmatic characteristics and the normative content in force. However, I would recommend a more serious therapy for its full "recovery": in order to properly clarify the legal status of the person liable to pay the tax, the legislator would be worthwhile to supplement the current regulation due to the dogmatic and substantive deficiencies and contradictions.

This would be justified for two reasons. *On the one hand, I believe it is necessary to rethink the concept of a person liable to pay tax and to reclassify it within the system*. This would better highlight its substantive legal nature and consequently, its distinctiveness from the taxpayer. The "blended" concept of the taxpayer under the currently effective regulations should be replaced with the absolute, umbrella term familiar from the German Tax Code (*Abgabenordnung*). With the help of well-formulated definitions, the subjects of individual tax law relationships could be precisely identified. I consider it appropriate to define the concepts of "taxable person" and "person liable to pay the tax" in a definitional manner. However, the restructuring of the scope of persons covered by tax codes is a comprehensive topic whose foundation and presentation of results exceed the scope of this paper. In light of this, I will not elaborate on my proposals in this regard in greater detail.

On the other hand, in order to clarify the independent legal status of the person liable to pay the tax, I would consider it justified to make certain modifications and clarifications in the current regulations regarding the exercise of their right to legal remedy. In doing so, it is necessary to ensure that the requirement of genuine and effective legal protection – as set forth in the reasoning of Abh1, Abh2, Abh3, and Abh4 – is applied to the fullest extent possible, while excluding any doctrinal misunderstandings and ensuring clarity for those applying the law.

I believe that the fundamentals of the solution would be the legal norms that are still in force today, which could be an ideal starting point for the formulation of a properly functioning regulation. The general appeal rules set out in Section 122 (1) of the Air. provide a satisfactory and sufficient framework for persons liable to pay tax to exercise their fundamental right to legal remedy. It clearly follows from this that, in appealing against a decision taken against them, they are entitled to contest the legal basis and the amount specified in the original decision. In view of this, I would primarily consider strong deregulation in this area necessary. *I would imagine that this would be feasible by proposing the repeal of Section 123 of the Air. in its entirety*. This provision allows for a possible misinterpretation that only the limited member, shareholder, executive officer of a business entity and the member or shareholder transferring his or her share who is limited liability for the debts of a legal person are entitled to contest the provisions of the basic decision in full. By deregulation of this special provision, all persons liable to pay the tax would be in an indisputably the same position.

The appearance of the person liable for the underlying liability under tax law to exercise his right of legal remedy in the main proceedings on the basis of his or her status as the addressee of the substantive claim is incorrect, since in view of its autonomy it may exercise this right in its appeal against the settlement decision asserting the claim against it. That circumstance also suggests that the maintenance of the general appeal clause is sufficient for the effective and effective right of remedy of the persons liable to pay the tax in the system of tax procedures.

Due to the addressee's entitlement to the substantive legal claim, it is inappropriate for the persons liable to pay the tax to exercise their right to legal remedy in the main proceedings, as, given their autonomous status, they may exercise this right in their appeal against the “settlement” decision. This circumstance also supports the view that it is sufficient to maintain a general appeal clause in order to ensure that persons liable to pay tax have a genuine and effective right to legal remedy in the tax procedure system.

"As a precaution" – due to the later "persuasion" of the Constitutional Court – I would also support the solution that would supplement the general appeal clause currently in force with the following sentence or a separate paragraph: *"The person liable to pay the tax may exercise the legal basis and the amount of the findings made against the taxpayer in his appeal against the decision imposed on him or her obliging him to pay the tax."*. In this case, I would indicate in the explanatory memorandum accompanying the provision amending Air. that the amendment, i.e. clarification, is justified by the characteristics of the institution of tax liability – its substantive legal nature, its accessory nature and its subsidiarity – justify that persons liable to

pay the tax should exercise their full right to legal remedy in an appeal against the “settlement” decision. In this regard, for reasons similar to those set out in point III.1.1, I would also refer to the Decision of the BVerfG and the judgment of the CJEU in the Adjak case.

With the deregulation of the special appeal provisions, the persons liable to pay the tax would also be exempt from an unjustified restriction of their right of appeal: in the future, a final court decision against the basic decision would no longer constitute an obstacle to the enforcement of full contestability. In my opinion, such a general prohibition constitutes an obstacle to the effective remedy expected by the Constitutional Court.

IV. List of publications in the field of doctoral dissertation

TOMBOR Csaba: *Az adó megfizetésére kötelezés – a jogintézmény alapjainak és fogalmi összetevőinek fejlődése az Alkotmánybíróság és a Kúria döntéseiben* in FAZEKAS Marianna (szerk.): Jogi Tanulmányok 2021, Budapest, ELTE ÁJK, 2021., 360-373.

TOMBOR Csaba: *Az adó megfizetésére kötelezés a német jogrendszerben* in FAZEKAS Marianna – NAGY Marianna (szerk.): Jogi Tanulmányok 2022, Budapest, ELTE ÁJK, 2022., 254-270. https://doi.org/10.56966/2022.17.tombor

TOMBOR Csaba: *Az adó megfizetésére kötelezett személy: objektív vagy szubjektív felelős?* in JÁMBORNÉ RÓTH Erika (szerk.): Doktoranduszok Fóruma, 2022. Miskolc-Egyetemváros, ME ÁJK, 2023. (2023a.), 210-216.

TOMBOR Csaba: *Az adójogi mögöttes felelős jogorvoslati jogának kérdései a hazai és a német szabályozás tükrében* in MISKOLCZI-BODNÁR Péter – JAKAB Éva (szerk.): XXV. Jogász Doktoranduszok Országos Konferenciája, Budapest, KRE ÁJK, 2023. (2023b.), 421-434.

TOMBOR Csaba: *A német és a magyar adójogi mögöttes felelősség összehasonlítása* in FAZEKAS Marianna (szerk.): Jogi Tanulmányok 2024, Budapest, ELTE ÁJK, 2024., 74-87. https://doi.org/10.56966/2024.6.tombor

TOMBOR Csaba: *Mögöttes felelősség a német adójogban - követendő minta vagy kerülendő út?* Iustum Aequum Salutare 2024/2., 161-194.

TOMBOR Csaba: *„Kik vagyunk mi”? Az adó megfizetésére kötelezett személy jogorvoslathoz való jogának problematikája*, Miskolci Jogi Szemle 2025/1., 118-135. https://doi.org/10.32980/MJSz.2025.1.118