# Il ricorso

- Il processo tributario inizia con la proposizione del ricorso alla commissione tributaria provinciale contro un atto impugnabile
- L'atto emesso dall'amministrazione finanziaria deve contenere:
- 1. il termine entro cui fare ricorso
- 2. La commissione tributaria competente
- 3. Le modalità per la presentazione del ricorso

# Ricorso In Commissione Tributaria Provinciale

**DP Hallahan** 

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