

HUMAN RIGHTS COMMITTEE

K. L. v. Denmark

Communication No. 72/1980

31 July 1980

ADMISSIBILITY

Submitted by: K. L. on 4 April 1980

Alleged victim: The author

State party: Denmark

Decision on inadmissibility: 31 July 1980 (tenth session)

Decision on Admissibility

The author of the communication, dated 4 April 1980, K. L., Denmark, complains that a decision concerning him, rendered by the Danish State Tax Court on 3 March 1980, runs counter to articles 14 (1) and 26 of the International Covenant on Civil and Political Rights. The complaint has its origin in the assessment by the Danish tax authorities of the author's taxable income for the year 1974, for which he had not filed a tax return. He was informed of the assessment on 12 January 1976.

The author filed a complaint with the State Tax Court on 17 May 1979, which, on 3 March 1980, dismissed the claim as out of time, on the ground that the time limit for filing such complaint under Danish law is four weeks.

The author also claims that he had complained about the assessment of his taxable income for the year 1975, without the court pronouncing itself on that issue. In a further letter, dated 29 April 1980, he specifically mentions that he intends to pursue further domestic remedies in the matter complained of in the present communication.

The Committee notes that the matters complained of had their origin in the assessment of the author's taxes for the years 1974 and 1975, that is, prior to the entry into force of the Covenant and the Optional Protocol for Denmark on 23 March 1976. This, in itself, does not bar the Committee from examining the claim that the decision of the Danish State Tax Court, rendered on 3 March 1980, constituted a breach of articles 14 (1) and 26 of the Covenant.

However, before considering any claim on the merits, the Committee must decide whether the conditions for admissibility, as laid down in articles 3 and 5 of the Optional Protocol, have been fulfilled, including the condition that domestic remedies have been exhausted.

In this connection the Committee takes into account: (a) That a similar complaint from the author, regarding alleged violations of the Covenant in connection with the assessment of his taxable income for the year 1976, and subsequent adjudication of his complaints relating thereto, has previously been declared inadmissible under the Optional Protocol as devoid of any substantiation;*

(b) That the present complaint is similarly devoid of any substantiation of facts or law; and

(c) That the author has himself indicated that he still intends to pursue further domestic remedies.

The Committee concludes that, in these circumstances, the submission of the communication must be regarded as an abuse of the right of submission under article 3 of the Optional Protocol.

The Human Rights Committee therefore decides:

The communication is inadmissible.

*/ See the decision concerning communication No. 59/1979, p. 24 above.