

**LEGAL CHARACTERISTICS OF THE EXECUTIVE GROUNDS WITHIN THE  
MEANING OF ARTICLE 209 OF THE TSSPC**

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**Summary:**

The coercive grounds within the meaning of article 209 of the Tax and Social Security procedure Code are acts issued by bodies with public powers, which certify enforceable public receivables, including financial possessions to subordinated entities in the tax, respectively in financial relations.

**Key words:** executive grounds; financial act; financial legal relations; financial control

**JEL:** K1; K34

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