

ANNUAL STATISTICAL HIGHLIGHT – FIRST RESULTS | N. 94 | APRIL 2024  
 CASE FLOW IN THE ADMINISTRATIVE AND FISCAL COURTS OF 1ST INSTANCE (2015-2023)

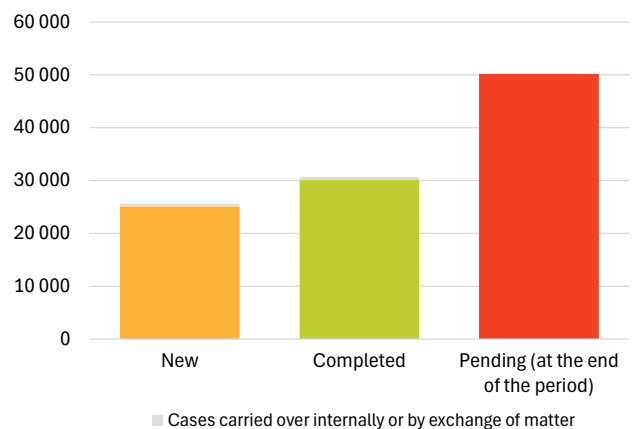


\*\* The values shown do not include cases transferred internally between organic units or by exchange of material. For further information see footnote 1.

1. Overall flow of new, completed<sup>1</sup> and pending cases

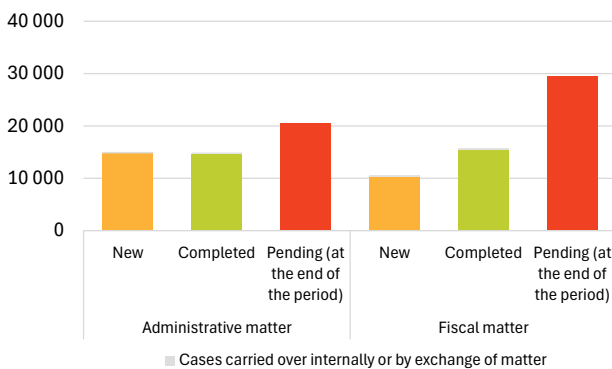
Not considering cases carried forward between organic units or by exchange of subject matter, in 2023 the total number of new cases was 25,018 and the total number of completed cases was 30,080. On 31 December 2023, the number of pending cases<sup>2</sup> in these courts was 50,145 (table 1).

Table 1 - Overall flow of new, completed and pending cases, 2023



Following the same criteria, at the level of administrative matters, the number of new cases was 14,764 and the number of completed cases was 14,665. On 31 December 2023, the number of pending administrative cases was 20,537. As regards fiscal matters, the number of new cases was 10,254 and the number of completed cases was 15,415. On 31 December 2023, the number of tax cases pending was 29,608 (table 2)

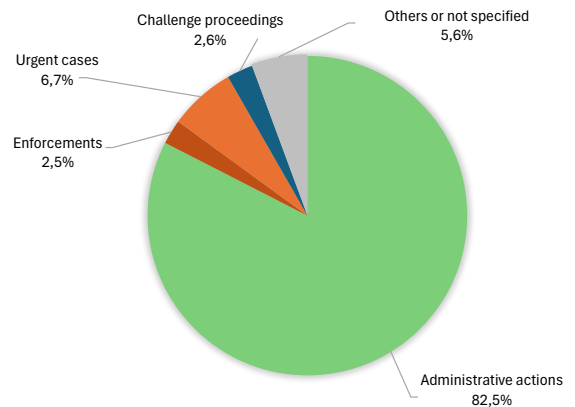
Table 2 - New, completed and pending cases, by matter, 2023



## 2. Most representative procedural types in administrative and fiscal matters

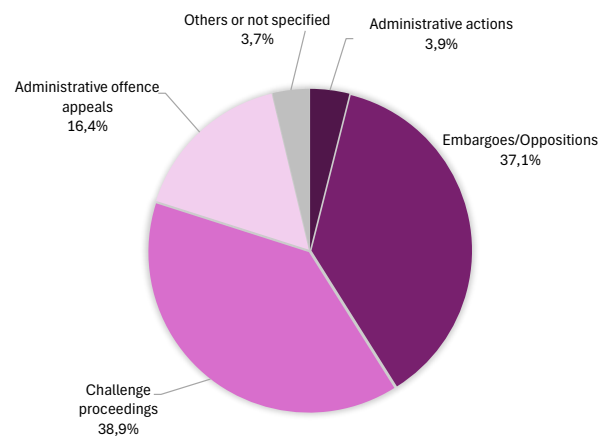
With respect to the most representative types of pending administrative cases, in 2023, it is possible to affirm that 82.5% corresponded to administrative actions, 2.5% to enforcement actions, 6.7% to urgent cases and 2.6% to precautionary proceedings (table 3).

Table 3 - Pending administrative cases, by type, 2023



Considering the most representative types of pending fiscal cases in 2023, it is possible to affirm that 38.9% corresponded to challenge proceedings, 37.1% to embargoes/oppositions, 16.4% to administrative appeals and 3.9% to administrative actions (table 4).

Table 4 - Pending fiscal cases, by type, 2023

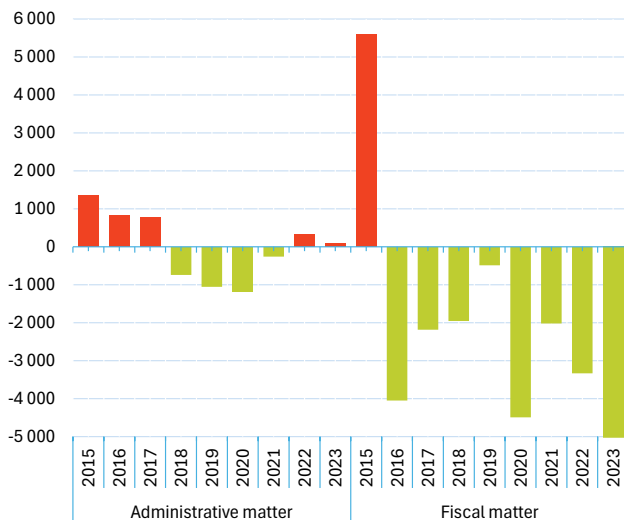


## 3. Procedural balance, clearance rate and disposition time, by subject, 2015-2023

In 2023, the number of completed cases was higher than the number of new cases<sup>1</sup> (table 5). The

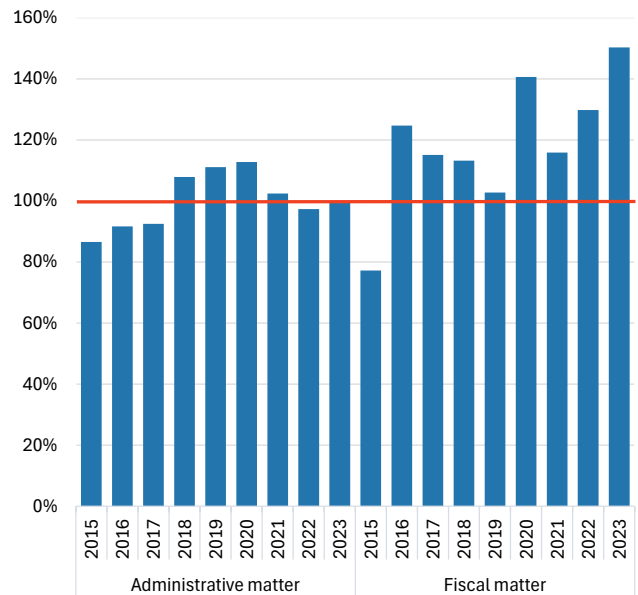
unfavorable balance of 99 more administrative cases and 5.161 less fiscal cases (in a total of 5.062 more cases) justifies the increase in the pendency of administrative cases of 0.5% and a decrease of 14.8% in fiscal cases, corresponding to an overall decrease in pendency of 9.2%. In 2022, there had been an overall decrease of 5.2% in backlog, due to the decrease in backlog by around 1.6% in administrative cases and around 8.7% in tax cases.

**Table 5 - Procedural balance (new cases - completed cases), by matter, 2015-2023**



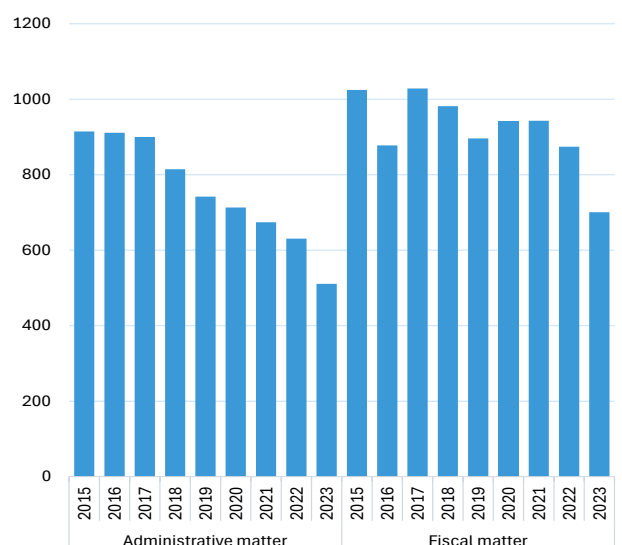
The clearance rate<sup>3</sup> (table 6), which measures the capacity of the system in a given year to meet the demand during the same period, in 2023 was of 99.3% for the administrative cases and of 150.3% for the fiscal cases (corresponding to an overall value of 120.2%).

**Table 6 - Clearance rate, by matter, 2015-2023**



In turn, the disposition time<sup>4</sup> (table 7), an indicator that measures the time that would be necessary to complete all the cases that are pending at the end of a given period, considering the rhythm of work accomplished in that same period, in 2023 was of 511 days for the administrative cases and 701 days for the fiscal cases (corresponding to an overall value of 608 days).

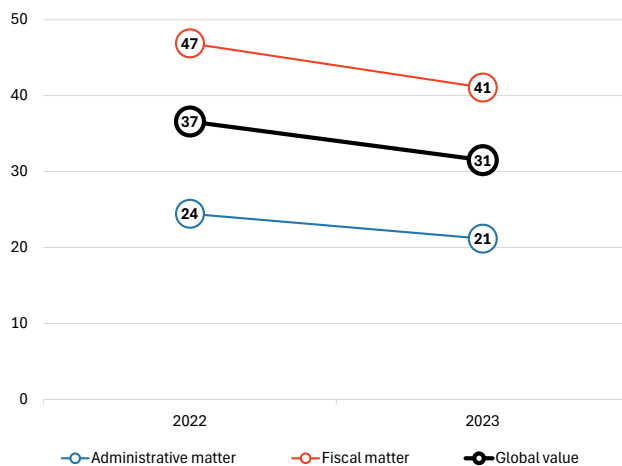
**Table 7 - Disposition time, by matter, 2015-2023**



#### 4. Average duration of the completed cases in the administrative and fiscal courts of 1st instance, by matter, 2022-2023

The average duration<sup>5</sup> of the completed cases in the administrative and fiscal courts of 1st instance decreased by six months, between 2022 and 2023. In the administrative matter, during the period in question, the average duration of the completed cases decreased by 3 months. In fiscal matters, there was a decrease in from 47 to 41 months (**table 8**).

Table 8 - Average duration (in months) of the completed cases in the administrative and fiscal courts of 1st instance, by matter, 2022-2023



**Footnotes:**

<sup>1</sup> In 2023 there were 25.607 new cases and 30.669 completed cases. However, of these totals, only 25.018 new cases and 30.080 completed cases corresponded to real movements of the beginning and end of cases. The remaining 589 cases refer to cases that were internally transferred between units or that were subject to changes in the subject matter. These 589 cases were not considered in the calculation of the annual variations of new and completed cases, the clearance rate or the disposition time.

<sup>2</sup> The pending cases correspond to cases that have not yet received the final decision in the form of judgment, sentence or order, in their respective instance, regardless of *res judicata*. These cases are thus awaiting the practice of acts or diligences by the court, the parties or other entities and may also, in certain types of cases, wait for certain facts to occur or the expiration of a time. A suspended case is, for example, a pending case, irrespective of the cause of suspension. A pending case is not necessarily a case in delay, such as the case of those being handled within the legal timelines.

<sup>3</sup> The clearance rate corresponds to the ratio of the total volume of cases completed over the total volume of new cases entered. Being equal to 100%, the volume of new cases was equal to the one of the completed ones, therefore, the variation of the pendency is null. If it is higher than 100%, a recovery of the pendency occurred. The higher this indicator, the greater will be the recovery of the pending in that year. If it is lower than 100%, the volume of new cases was higher than the one of the completed cases, therefore generating pendency. The figures presented are always net, and do not include cases transferred between organic units or by exchange of subject matter. Given the high volume of cases carried forward, the figures presented herein are significantly different from those contained in the reports of the Justice Statistics Information System.

<sup>4</sup> The disposition time is an indicator that measures, in days, the time that would be required to complete all the processes that are pending at the end of a particular period based on the rate of work done in the same time interval, i.e., the number of completed cases in this period. Applied to a full year, this indicator is the multiplication by 365 (number of days in a year) of the total of pending cases at the end of the quarter divided by the total number of completed cases during that same period of time. The figures presented are always net, and do not include cases transferred between organic units or by exchange of subject matter. Given the high volume of cases carried forward, the figures presented herein are significantly different from those contained in the reports of the Justice Statistics Information System.

<sup>5</sup> The average duration of a completed case in the court is the period of time between the date of its beginning and the date in which the case was completed, even if it was redistributed, i.e., between the date of commencement of the case in the court where it entered and the date of completion of the case in this or in another court to which it was redistributed. The concept of average duration used in this statistical highlight corresponds to the also called duration of the initial case, by adding the duration in the various courts by where it passed. The average duration of completed cases corresponds to the average duration of cases completed in the year in question and can therefore be determined by the completion of older cases.

**Framing notes:**

The data presented were collected from the computer system of the administrative and fiscal courts, representing the status of the cases registered in that system.

The data for 2023 are of a provisional nature and may be altered as a result of quality control and updates made to the computer system of the administrative and fiscal courts.

**Areas and types of procedures included in the procedural flow:**

Administrative area – types of cases included: administrative action; other actions; challenge proceedings; urgent cases – pre-contract litigation; urgent cases - subpoena; urgent cases - others; precautionary procedures - contract formation; precautionary measures - others; administrative appeals; enforcements and other unspecified cases.

Fiscal area – types of cases included: challenges; administrative action; other actions; embargoes/opposition; incidents of fiscal enforcement; urgent cases - subpoena; urgent cases - others; precautionary measures; credit claim; administrative appeals; enforcement of judgments and other unspecified cases

*Technical sheet:*

The Directorate-General for Justice Policy (DGPJ) of the Ministry of Justice, in accordance with Article 2 (1) of Decree-Law 163/2012 of 31 July has the mission to give technical support within the scope of legislative production and legal assessment, to monitor the policies and the strategic planning for the sector, to coordinate the external affairs and the cooperation in the justice area, being also responsible for the statistical data in the Ministry of Justice.

Law 22/2008 of 13 May defines the basic general guidelines and principles that govern the National Statistical System (SEN), particularly with regard to the delegation of powers of the National Statistical Institute (INE), in other entities.

Under the provisions of Article 24 of Law 22/2008, of 13 May, a protocol was celebrated empowering DGPJ with the production and dissemination of the Justice official statistics.

As a delegated entity, DGPJ is subject to compliance, in its relevant part, with the Law 22/2008, of 13 May, with the Decree-Law 166/2007, of 3 May, as well as with the rules established by Community legislation, adopting the Code of Conduct for European Statistics and the Regulation for the Application of the Principle of Statistical Confidentiality of the National Statistical Institute.

**Directorate-General for Justice  
Policy**

Av. D. João II, n.º 1.08.01 E,  
Torre H, Pisos 2/3  
1990-097 Lisboa, Portugal  
Tel.: +351 217 924 000  
Fax: +351 217 924 090  
E-mail: [correio@dgpj.mj.pt](mailto:correio@dgpj.mj.pt)  
<https://dgpj.justica.gov.pt>