



SCREENING CHAPTER 16: TAXATION

**Country Session: The Republic of TURKEY
11-12 July 2006**

AGENDA ITEMS

- **Legal Framework - Tax Administration Structure**
- **Direct Taxes**
 - **Corporate Taxes**
 - **Code of Conduct for Business Taxation**
 - **Savings Taxation**
- **Indirect Taxes**
 - **Value Added Tax (VAT)**
 - **Excise Duties**
- **Prevention of Tax Evasion and Avoidance**
 - **Mutual Assistance**
 - **Computerisation**



AGENDA ITEM :
LEGAL FRAMEWORK
TAX ADMINISTRATION STRUCTURE



CONTENTS

I- INSTITUTIONAL STRUCTURE

II- LEGAL FRAMEWORK AND ADMINISTRATIVE RULES

III- TRAINING

IV- TAX AUDIT

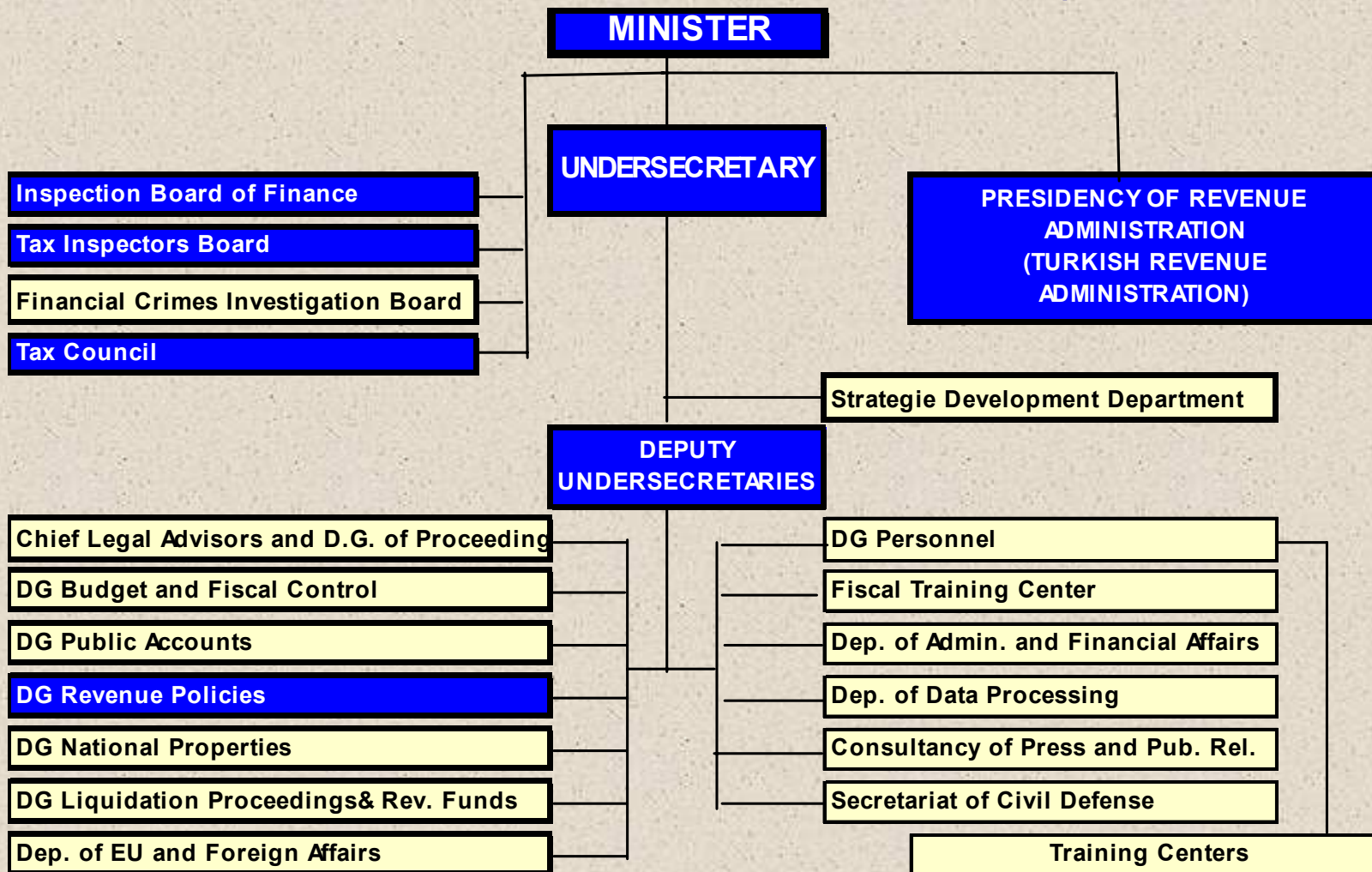
V- MODERNISATION



I- INSTITUTIONAL STRUCTURE



MINISTRY OF FINANCE - INSTUTIONAL STRUCTURE (CENTRAL LEVEL)





I- INSTITUTIONAL STRUCTURE

- **TURKISH REVENUE ADMINISTRATION (TRA)**
- **DG REVENUE POLICIES**
- **TAX COUNCIL**



TURKISH REVENUE ADMINISTRATION (1/18)

CONTENTS

- **Legal Basis, Vision and Principles**
- **Organisational Structure**
- **Main Features**
- **Tasks**
- **Human Resources**



TURKISH REVENUE ADMINISTRATION (2/18)

Date of Establishment: 16.05.2005

Legal Basis:

Law on Organization and Tasks of Presidency of Revenue Administration, No. 5345 (Official Gazette (OG) No. 25817, dated 16.05.2005)

Vision:

- Applying revenue policies on the basis of fairness and objectiveness
- Collecting tax and other revenues at minimum cost
- Ensuring voluntary compliance of taxpayers
- Respecting to the taxpayer rights
- Supplying high quality services to taxpayers



TURKISH REVENUE ADMINISTRATION (3/18)

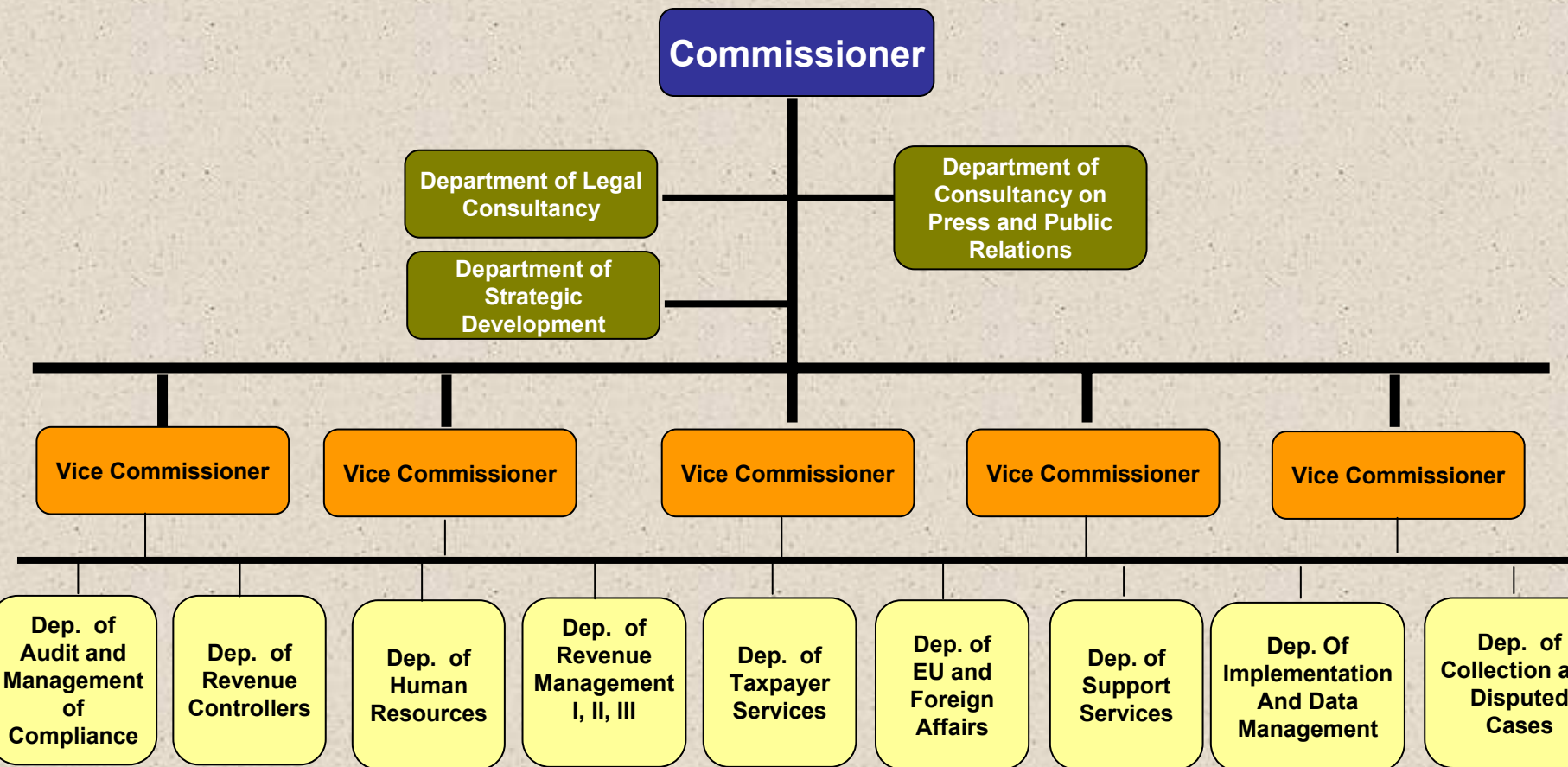
Principles

- transparency
- accountability
- participation
- productivity
- effectiveness
- taxpayer-oriented



TURKISH REVENUE ADMINISTRATION (4/18)

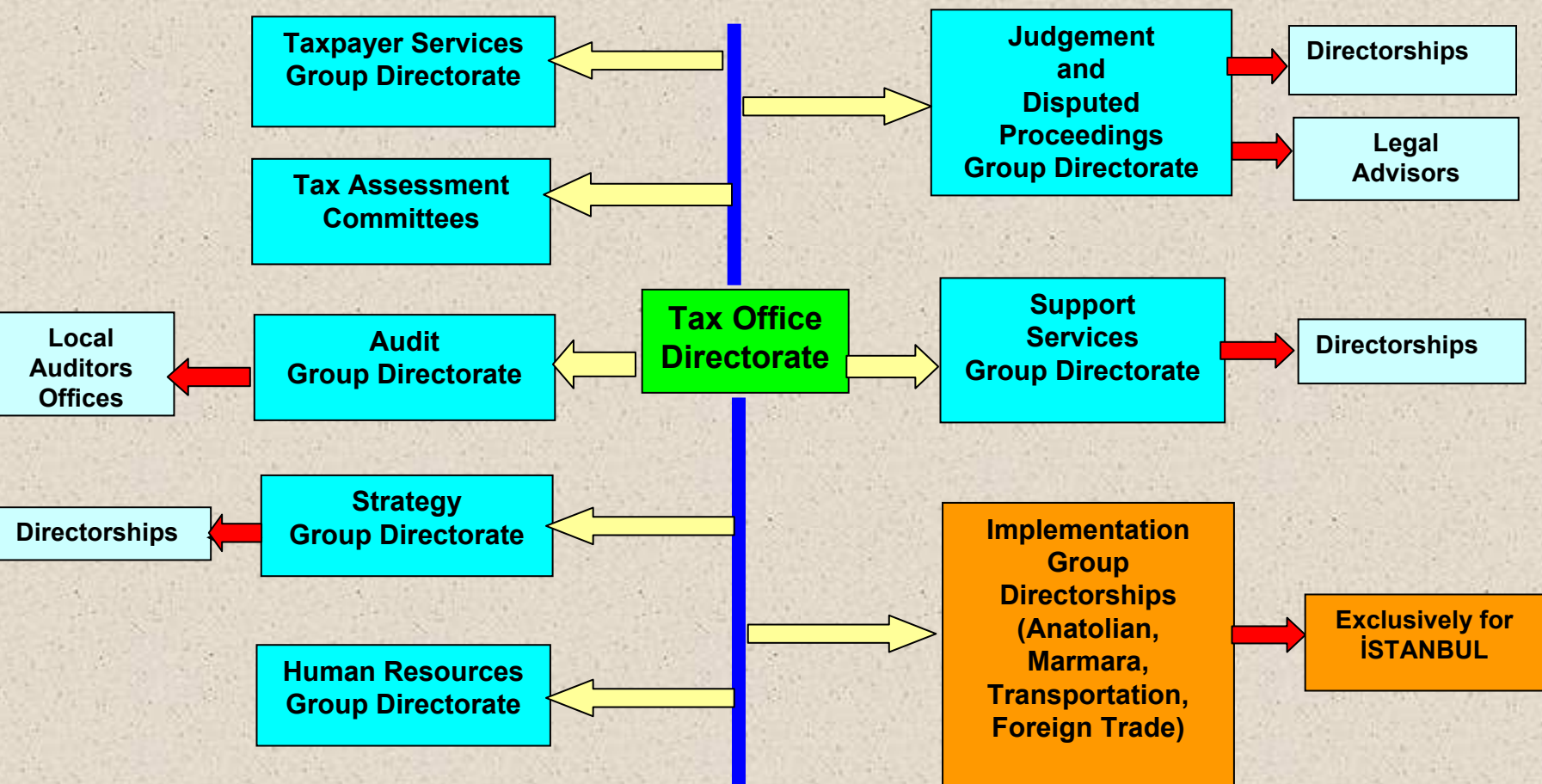
Instutional Structure- Central





TURKISH REVENUE ADMINISTRATION (5/18)

Instutional Structure- Local Tax Office Directorates



“The number and location of group directorates and directorships in directorates can vary.”



TURKISH REVENUE ADMINISTRATION (6/18)

Location of Tax Office Directorates (in 29 provinces)





TURKISH REVENUE ADMINISTRATION (7/18)

Main Features

- Semi-autonomous legal status,
- Taxpayer-oriented organisation,
- Efficient and effective cooperation with related national institutions and international counterparts,
- Basic strategic task: Voluntary Compliance,
- Efficient taxpayer services policy,
- Hierarchic unity among the central and local units,
- Appropriate distribution of responsibilities and authorities,
- Clear definition of roles and responsibilities of the managers.



TURKISH REVENUE ADMINISTRATION (8/18)

Tasks

- Implementing state revenue policy determined by the Ministry of Finance (MoF),
- Easing voluntary compliance of taxpayers and providing taxpayer services,
- Taking necessary measures concerning protection of taxpayer rights and establishment of taxpayer-TRA relationships on a trusty basis,
- Informing taxpayers about their rights and obligations deriving from tax legislation,
- Participating in the preparation of legislation on state revenue policies,



TURKISH REVENUE ADMINISTRATION (9/18)

Tasks (Cont'd)

- Taking necessary measures to reduce conflicts and to harmonise implementation,
- Collecting information on taxation and carrying out data processing activities,
- Measuring the costs of exceptions, exemptions and deductions in tax and other related laws and analysing their economic and social effects,
- Carrying out tax inspection and audit in line with the main policies and strategies determined by the MoF and taking necessary measures to prevent tax evasion and avoidance,
- Taking necessary precautionary measures for the collection of public receivables (tax),



TURKISH REVENUE ADMINISTRATION (10/18)

Tasks (cont'd)

- Delivering opinion on all draft laws effecting state revenues in terms of tax techniques and implementation,
- Cooperating with other institutions and organizations for the implementation of revenue laws and carrying out data exchange,
- Following international developments and cooperating with the EU, international organizations and other states, on the issues within its competence,
- In accordance with the laws, carrying out the transactions for the cancellation of tax dues and other governmental claims, of which due time is over,



TURKISH REVENUE ADMINISTRATION (11/18)

Tasks (cont'd)

- Increasing the quality, making career plans and measuring the performance of its human resources,
- Preparing organisational ethic rules in the framework of rules determined by the Board of Ethic Rules for Civil Servants and announcing these rules to the employees and taxpayers,
- Announcing the activity results to public in regular intervals and revealing the annual activity report to the public,
- Carrying out other duties assigned by laws.



TURKISH REVENUE ADMINISTRATION (12/18)

Human Resources-Central

| CENTRAL | Number |
|------------------------------------|--------------|
| Commissioner | 1 |
| Vice-Comissioner | 5 |
| Head of Department | 11 |
| Head of Group | 29 |
| Presidency Advisor | 2 |
| Press and Public Relations Advisor | 1 |
| Chief Legal Advisor | 1 |
| Legal Advisor | 6 |
| Manager | 62 |
| Senior Revenue Controller | 189 |
| Revenue Controller | 114 |
| Trainee Revenue Controller | 22 |
| State Revenue Expert | 107 |
| State Revenue Expert Assistant | 24 |
| Civil Servants and Other Staff | 1008 |
| TOTAL | 1.582 |

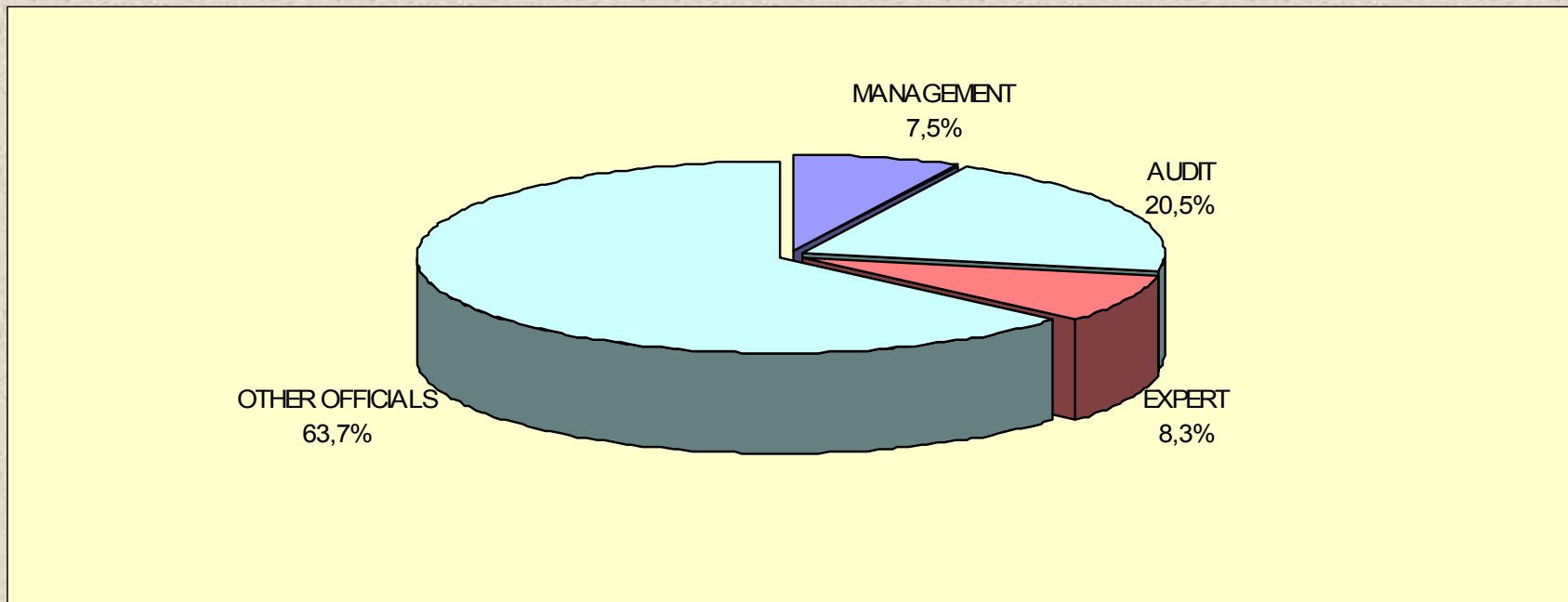
The Number of Central Staff and Distribution as to the Titles



TURKISH REVENUE ADMINISTRATION (13/18)

Human Resources- CENTRAL Distribution as to Function

| MANAGEMENT | AUDIT | EXPERT | OTHER OFFICIALS | TOTAL |
|------------|-------|--------|-----------------|-------|
| 118 | 325 | 131 | 1.008 | 1.582 |



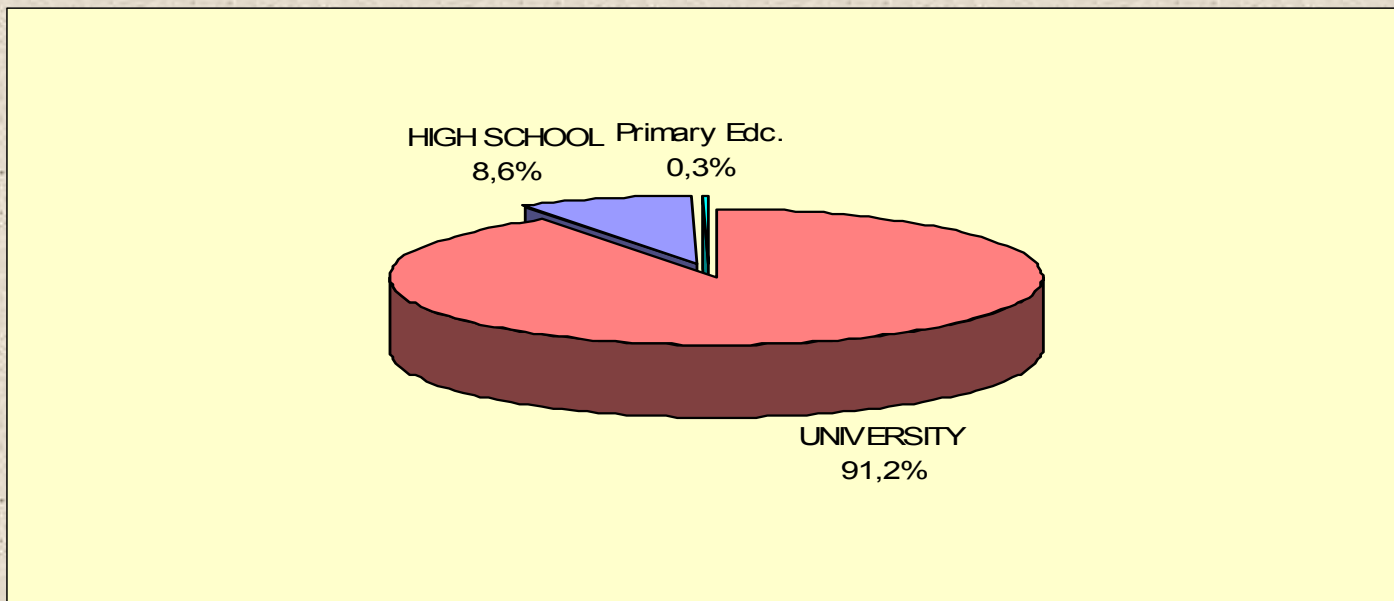


TURKISH REVENUE ADMINISTRATION (14/18)

Human Resources- CENTRAL (cont'd)

Distribution as to Education Level

| UNIVERSITY | HIGH SCHOOL | PRIMARY EDUCATION | TOTAL |
|------------|-------------|-------------------|-------|
| 1.442 | 136 | 4 | 1.582 |

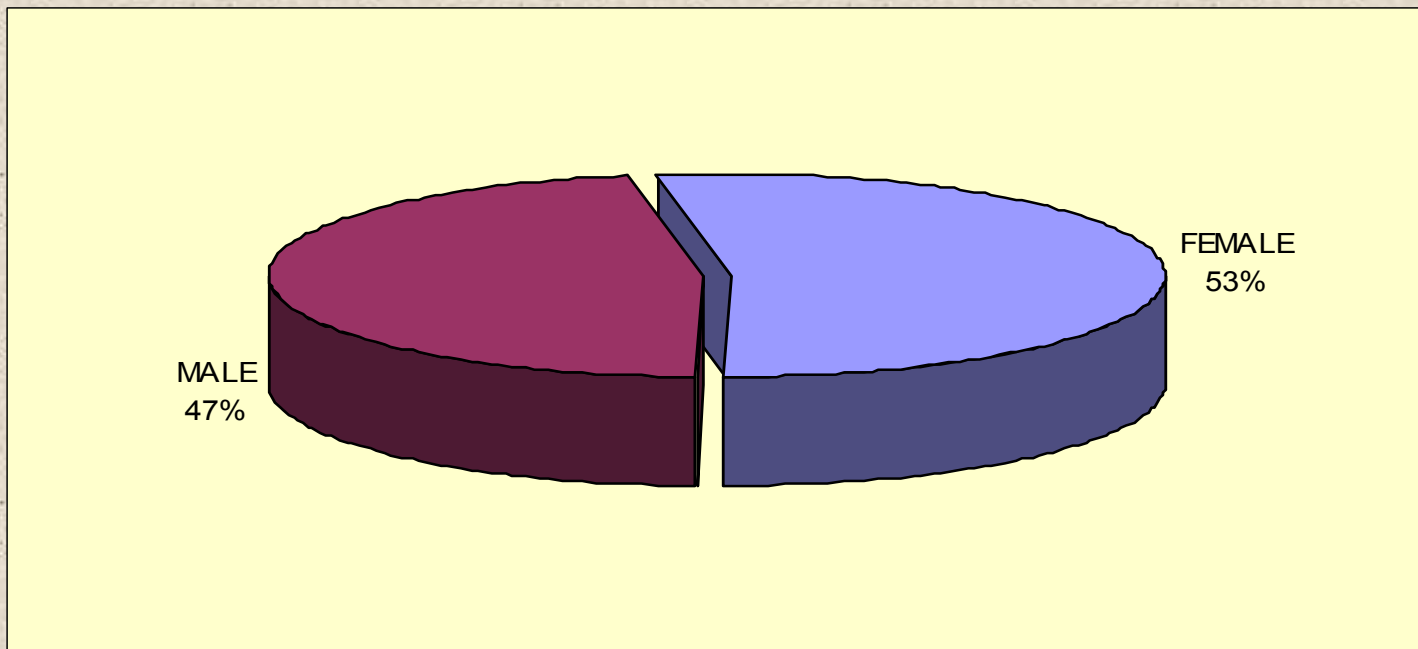




TURKISH REVENUE ADMINISTRATION (15/18)

Human Resources - CENTRAL (cont'd) Distribution as to Gender

| FEMALE | MALE | TOTAL |
|--------|------|-------|
| 840 | 742 | 1.582 |

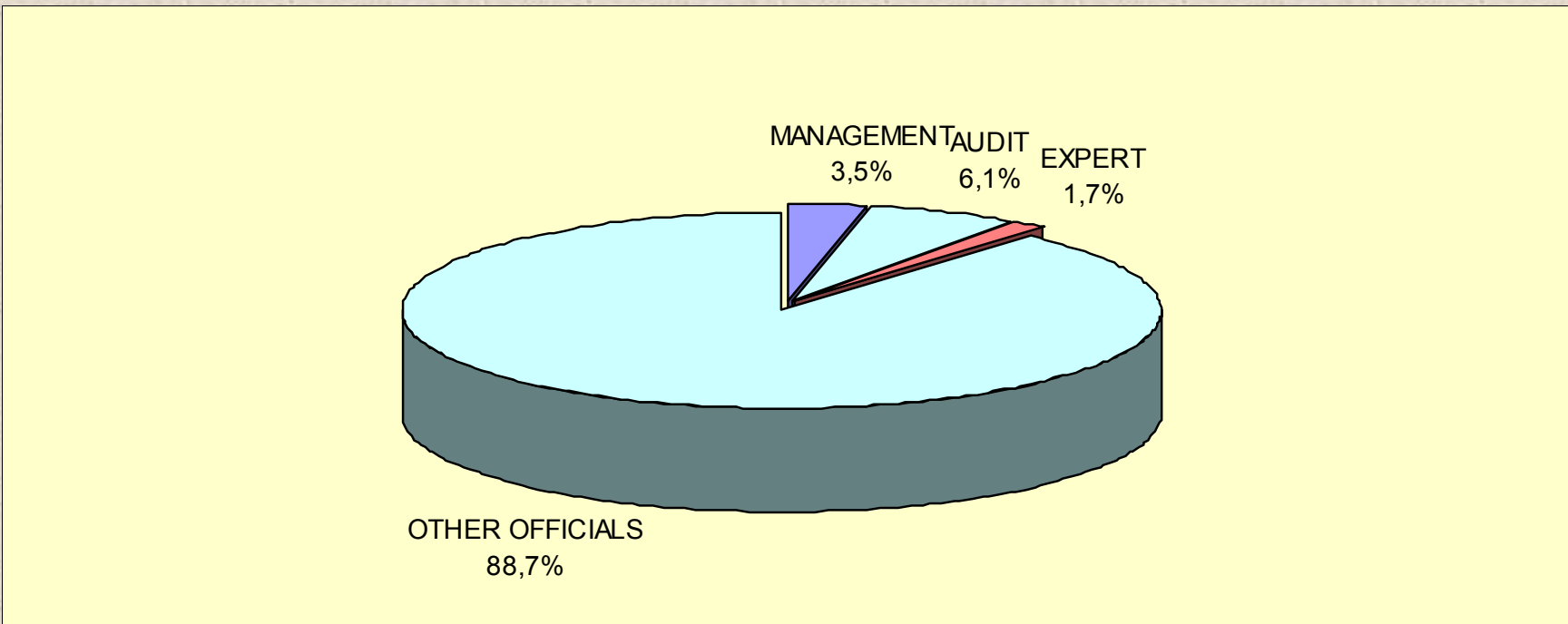




TURKISH REVENUE ADMINISTRATION (16/18)

Human Resources- LOCAL Distribution as to Function

| MANAGEMENT | AUDIT | EXPERT | OTHER OFFICIALS | TOTAL |
|------------|-------|--------|-----------------|--------|
| 1.468 | 2.602 | 737 | 37.659 | 42.466 |



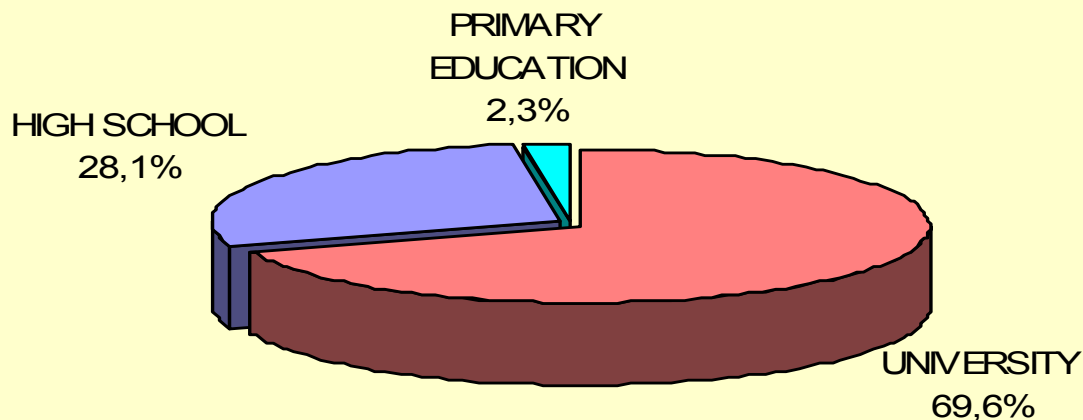


TURKISH REVENUE ADMINISTRATION (17/18)

Human Resources-LOCAL (cont'd)

Distribution as to Education Level

| UNIVERSITY | HIGH SCHOOL | PRIMARY EDUCATION | TOTAL |
|------------|-------------|-------------------|--------|
| 29.565 | 11.916 | 985 | 42.466 |



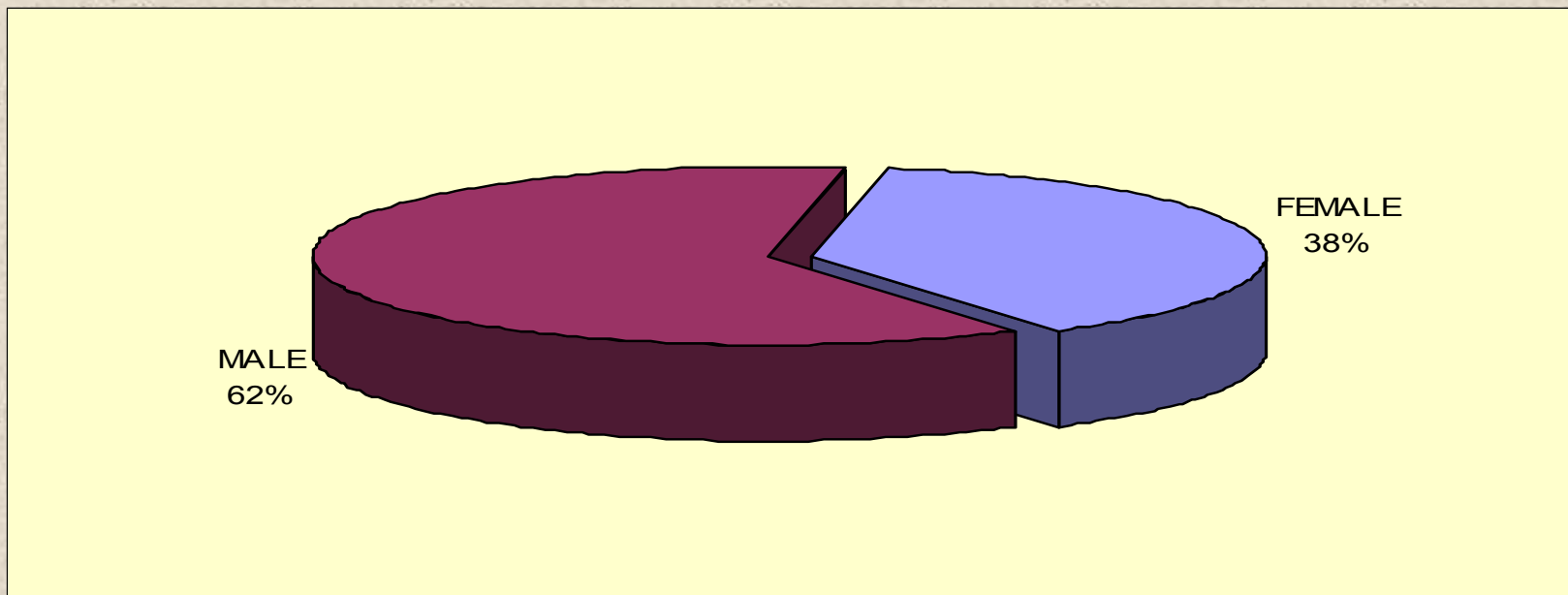


TURKISH REVENUE ADMINISTRATION (18/18)

Human Resources - LOCAL (cont'd)

Distribution as to Gender

| FEMALE | MALE | TOTAL |
|---------------|-------------|--------------|
| 16.183 | 26.283 | 42.466 |





GENERAL DIRECTORATE OF REVENUE POLICIES (1/3)

Date of Establishment: 07.02.2006

Legal Basis:

Law on Tasks and Organisation of the Ministry of Finance, No. 5452 amended the Decree-Law numbered 178 (OG No.26073, dated 07.02.2006)



GENERAL DIRECTORATE OF REVENUE POLICIES (2/3)

Tasks:

- Carrying out works related to state revenue policies in the framework of development plans, annual programmes, general economic policies and strategies,
- Carrying out the activities related to the preparation of the legislation concerning state revenues, by ensuring coordination with related bodies,
- Delivering opinion on draft laws affecting state revenues from the point of state revenue policies,
- Preparing revenue budget,
- Carrying out general and sectoral analyses on income distribution, revenue estimations and tax burden,



GENERAL DIRECTORATE OF REVENUE POLICIES (3/3)

Tasks (cont'd)

- Monitoring and evaluating economic and fiscal developments and conducting related researches,
- Collecting and evaluating statistics on state revenues.
- Carrying out international tax relations and works related with bilateral and multilateral tax agreements in coordination with the required bodies,
- Cooperating with the EU, international organizations and other states, in the field of taxation,



TAX COUNCIL (1/4)

Legal Basis:

Decree Law on Tasks and Organizations of the MoF,
No.178, additional Art. 33/A

Establishment: 31.07.2004

Honorary President: Minister of Finance

Executive President: Assigned from either public or
private sector

General Secretary: Assigned among the members of the
Tax Council



TAX COUNCIL (2/4)

Mission of the Council

- Constituting an institutional platform for the relevant parties (public, private and NGO representatives, academicians, etc.) in the field of taxation.
- Delivering recommendations to the MoF on the design and implementation of a modern tax policy based on the principals of the rule of law, fairness and effectiveness.
- Conducting researches and studies in the light of international developments and disseminating the results to the relevant parties and the institutions determining the revenue policies.



TAX COUNCIL (3/4)

Members of the Council

1- Permanent Members

- Undersecretary of the MoF
- Commissioner (TRA)
- Director General for Revenue Policies
- General Secretary of the Tax Council

2- Non-Governmental Organizations (NGOs) Representatives

- Chambers
- Foundations
- Exchanges
- Unions
- Federations

3- Public Sector Representatives

- Ministry of Finance
- State Planning Organisation
- Undersecretariat of Treasury
- Undersecretariat of Foreign Trade
- Undersecretariat for Customs
- Banking Regulation and Supervision Agency
- Capital Markets Board
- Central Bank of the Republic of Turkey

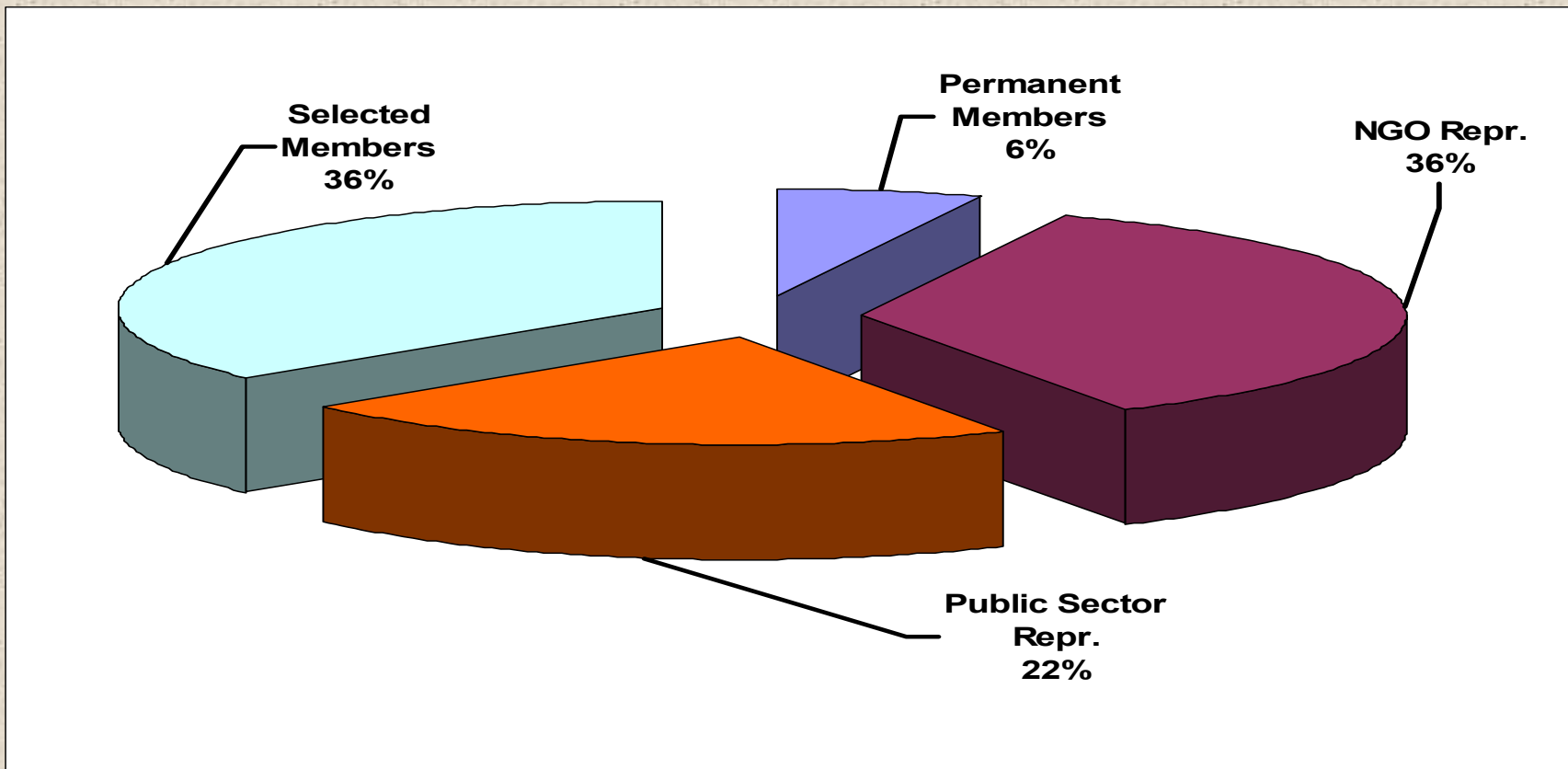
4- Selected Members

- Experts on economy and taxation
- Academicians
- Other experts



TAX COUNCIL (4/4)

Composition of the Council





II- LEGAL FRAMEWORK AND ADMINISTRATIVE RULES



CONTENTS

- **Structure of Turkish Tax System**
- **Enforcement of Tax Legislation**
- **Administrative Rules**



STRUCTURE OF TURKISH TAX SYSTEM (1/4)

Tax Laws

I- Tax on Income

- Personal Income Tax Law, No:193 (OG No.10700, dated 06.01.1961)
- Corporate Income Tax Law, No:5520 (OG No.26205, dated 21.06.2006)

II- Tax on Consumption

- Value Added Tax Law, No: 3065 (OG No. 18563, dated 02.11.1984)
- Excise Duty Law, No:4760 (OG No. 24783, dated 12.06.2002)
- Law No: 6802 (OG No.9362, dated 23.07.1956)
 - Banking and Insurance Transaction Tax (Art.28)
 - Special Communication Tax (Art.39)
 - Lotteries Tax (Art.40)
- Stamp Duty Law, No:488 (OG No.11751, dated 11.07.1964)
- Valuable Papers Tax Law, No:210 (OG No.11343, dated 28.02.1963)
- Law on Fees, No:492 (OG No. 11756, dated 17.07.1964)



STRUCTURE OF TURKISH TAX SYSTEM (2/4)

Tax Laws (cont'd)

III- Tax on Wealth

- Motor Vehicle Tax Law, No.197 (OG No.11342, dated 23.02.1963)
- Inheritance and Gift Tax Law, No.7338 (OG No. 10231, dated 15.06.1959)

IV- Local Taxes,

- Property Tax Law, No.1319 (OG No. 13576, dated 11.08.1970)
- Law on Municipality Revenues, No.2464 (OG No.17354, dated 29.05.1981)
 - Local taxes other than Property Tax
 - Local fees
 - Participation shares



STRUCTURE OF TURKISH TAX SYSTEM (3/4)

Procedural Tax Laws

I- Law on Tax Procedure, No.213

(OG No.10703, dated 10.01.1961)

The provisions of this Law are applied to taxes, duties and fees in the General Budget and taxes, duties and fees collected by the special provincial administrations and municipalities.

II- The Procedure Law of Collection of Public Claims, No.6183

(OG No. 8469, dated 28.07.1953)

The provisions of this Law are applied to public receivables (tax, duties, fees, litigation costs, fines, accrued interests, etc.) of the state, special provincial administration and municipalities.



STRUCTURE OF TURKISH TAX SYSTEM (4/4)

Procedural Tax Laws (cont'd)

The Procedure Law on Administrative Judgement, No.2577 (OG No.17580, dated 20.01.1982)

This law regulates the rules and procedures for the settlement of disputes between the tax administration and taxpayers.



ENFORCEMENT OF TAX LEGISLATION(1/2)

Legal Base

Law on Tasks and Organization of Presidency of Revenue Administration, No. 5345 and other related regulations.

Procedural Laws

Law on Tax Procedure, No. 213 (TPL)

- Tax assessment and tax accrue (**Art. 4**)
- Information request (**Art .148**)
- Auditing procedures (**Art.127, 135**)
- Punishment procedures (**Art.331-375**)



ENFORCEMENT OF TAX LEGISLATION (2/2)

Procedural Laws (cont'd)

Law on Procedure of Collection of Public Claims, No. 6183:

- Precautionary assessment and precautionary seizure (**Art. 13-15**)
- Collection of interest from deferred payments (**Art. 48**)
- Collection of the public claims through enforcement (**Art.54**)



ADMINISTRATIVE RULES (1/12)

Occupational Ethic Rules

Legal Base:

Law on the Establishment of the Board of Ethic Rules for Civil Servants, No.5176
(OG No.25486, dated 08.06.2004,)

An ethical declaration determining behavioral rules and principles such as honesty, equality, transparency, loyalty and neutrality has to be signed by all staff as well as other civil servants.



ADMINISTRATIVE RULES (2/12)

Transparency

TRA;

- Interacts with the concerning parties by taking their opinion on tax legislation,
- Disseminates information on tax legislation and their interpretations,
- Responds the information requests of taxpayers,
- Informs taxpayers about their audit results.



ADMINISTRATIVE RULES (3/12)

Quality Approach

- Taxpayers' declaration based tax system,
- User-friendly tax return forms,
- Assistance for taxpayers to fill in tax return forms,
- Introduction of new technologies such as e-return, differentiated payment instruments (bank, credit card, post etc.),
- Application of simple, user-friendly and minimum cost administrative procedures for the taxpayers with endorsement lower than the turnover threshold,
- Establishment of data warehouse,
- Decisions concerning taxpayers are taken at the appropriate hierarchic level.



ADMINISTRATIVE RULES (4/12)

Responsibilities to Taxpayers

Law on Tax Procedure, No. 213 (TPL)

- Respect to the taxpayer information confidentiality should be ensured (**Art.5, 362**).
- The staff can not be involved in tax processes and inspections of their relatives (**Art.6, 363**).
- Interest payments to tax payers should be made for the late refunds (**Art.112/4**).



ADMINISTRATIVE RULES (5/12)

Declaration of Taxpayer Rights

According to the Declaration of Taxpayer Rights;

- Taxpayers are provided clear, reliable and adequate information on time.
- Information requests of the taxpayers are directed to the relevant competent authorities within the scope of the Law on Right of Obtaining Information.
- The developments on taxation are announced through updated web sites.
- Taxpayers are provided all sort of facilities in the fulfillment of their tax obligations.
- In the preparation and implementation of tax legislation, principles of fairness, rule of law, impartiality and fair competition are respected.



ADMINISTRATIVE RULES (6/12)

Taxpayer Rights

Judicial Rights

Legal Base:

- **The Procedure Law on Administrative Judgement, No. 2577:**
 - Taxpayer has the right to object, sue and appeal for the actions and decisions of administration (Art.3-13).
 - Taxpayer has the right to obtain interest for the late decisions and late reimbursements of tax administration, (Art.28).



ADMINISTRATIVE RULES (7/12)

Taxpayer Rights (cont'd)

Judicial Rights (cont'd)

- **Actionable Cases**

- Assessment of tax
- Application of penalties
- Taxation errors

- **Authorised Courts** : Tax courts, regional administrative courts and Council of State

- **Time Limits to Sue**

- In 30 days**

- In assessment and application of penalties
- Determination of tax bases by tax offices

- In 7 days**

- Precautionary seizure
- Payment order



ADMINISTRATIVE RULES (8/12)

Taxpayer Rights (cont'd)

Judicial Rights (cont'd)

- **The kinds of bringing an action and remedies**
 - Action for cancellation against administrative act
 - Unlimited judicial action against administrative act or transaction
 - Objection to Regional Administrative Court against the tax court decision given by only one judge.
 - Appeal to the Council of State against the tax court decisions given by board.



ADMINISTRATIVE RULES (9/12)

Taxpayer Rights (cont'd)

Other Rights

Legal Bases:

- **Law on Tax Procedure, No.213:**
 - Taxpayer has the right to be assisted and represented by a consultant such as advocate, tax consultant, the representative of the concerned agencies. (Art.10)
 - Taxpayer may request opinion from tax administration on unclear issues on his tax status and tax legislation applicable to him. (Art.413)



ADMINISTRATIVE RULES (10/12)

Taxpayer Services

- e-Tax Office
- e-Notification
- e-Tax Return
- Interactive training
- e-Post Information Service
- Proposal Development System
- BTrans (electronic information system)
- Brochures and publications



ADMINISTRATIVE RULES (11/12)

Taxpayer Services (cont'd)

(Central Level)

- Tax rulings,
- Communiqués, circulars etc,
- Tax returns, explanatory documents, etc.,
- Information brochures and guidebooks,



ADMINISTRATIVE RULES (12/12)

Taxpayer Services (cont'd)

(Local Level)

- Providing information on tax issues
- Assisting to fill in tax returns
- Tax identification number
- Cash register transaction
- Accepting certifications about tax liabilities
- Carrying out request of tax refund and deduction



III- TRAINING



TRAINING (1/3)

Legal Base:

- **Law on Tasks and Organization of Presidency of Revenue Administration, No.5345 and Related Regulations**
 - Vocational training of the recruited staff
 - Evaluation by an exam
 - Trainers selected among the experts within the Administration
 - Training programmes for other institutions



TRAINING (2/3)

OECD Multilateral Training Center, Ankara

Aim: Providing technical support in the field of taxation to the emerging and transitional economies. Tax experts share their experiences through training programmes organised by the Training Center.

Founders : OECD and Turkey

Hosted by : Ministry of Finance and Turkish Cooperation and Development Agency (TCDA)

Trainers : Scholars and tax experts from OECD countries



TRAINING (3/3)

Fiscalis Programme 2003-2007

Legal Base: Decree No.2003/5797 on The Memorandum of Understanding signed between Turkey and European Commission (OG No.25158, dated 04.07.2003)

Activities participated in:

- 36 seminars
- 4 exchange programmes
- 1 project group



IV- TAX AUDIT



CONTENTS

- **Administrative Structure of Tax Audit**
- **Selection of Taxpayers to be Audited**
- **Audit Planning**



ADMINISTRATIVE STRUCTURE OF TAX AUDIT (1/4)

Tax Audit Coordination Board

- **Permanent Members:**
 - Minister of Finance (chairman),
 - Undersecretary
 - Commissioner of the TRA
 - President of the Inspection Board of Finance
 - President of the Tax Inspectors Board
- **If necessary**
 - Deputy Commissioner of the TRA
 - President of the Tax Council
 - Heads of Ankara, Istanbul, İzmir Tax Offices.
- **Secretariat services are carried out by TRA**



ADMINISTRATIVE STRUCTURE OF TAX AUDIT (2/4)

Tasks of the Tax Audit Coordination Board

- Preparing Annual General Tax Audit Plan,
- Planning control activities on central and local level,
- Analysing current tax capacity,
- Determining risk areas and criteria for inspection by taking into account the results of the previous year.



ADMINISTRATIVE STRUCTURE OF TAX AUDIT (3/4)

Tax Audit Units

Connected directly to the Minister of Finance

- Inspection Board of Finance
- Board of Tax Inspectors

Connected to the TRA

- Revenue Controllers
- Local Tax Auditors



ADMINISTRATIVE STRUCTURE OF TAX AUDIT (4/4)

Number of Tax Auditors

Central

- Finance Inspectors 112
- Tax Inspectors 289
- Revenue Controllers 329

Local

- Local Tax Auditors 2.685



SELECTION OF TAXPAYERS TO BE AUDITED

- Data warehouse
- Risk analysis
- Sector analysis studies
- Examinations based on notification
- Declarations of taxpayers
- Cases detected through media



AUDIT PLANNING

General Tax Audit Plan

- Tax Audit Coordination Board prepares the Annual General Tax Audit Plan and it is approved by the Minister of Finance to be become effective.

Audit Planning

- Auditing activities are planned on the central and local level.
- Current tax capacity is analysed.
- Risk areas and selection criteria for investigation are determined according to the auditing results of the previous year.
- Tax Audit Units compose their working plans in coordination with each other by taking into account risk areas and strategies mentioned in the Plan.



V- MODERNISATION



CONTENTS

- **Projects funded by own resources**
- **EU funded projects**



PROJECTS FUNDED BY OWN RESOURCES

- **Tax Offices Full Automation Project (VEDOP I-II)**
- **The Data Warehouse Project (VERIA)**
- **Electronic Accounting Registration Archives System Project (EMKAS)**
- **Local Tax Auditors Automation Project (VEDOS)**
- **Motor Vehicles Tax Offices Automation Project (MOTOP)**
- **Tax Identification Number Application**
(41.381.164 identification number are issued as of May 31, 2006.)



EU FUNDED PROJECTS (1/7)

THE PROJECT OF TAX ADMINISTRATION CAPACITY BUILDING

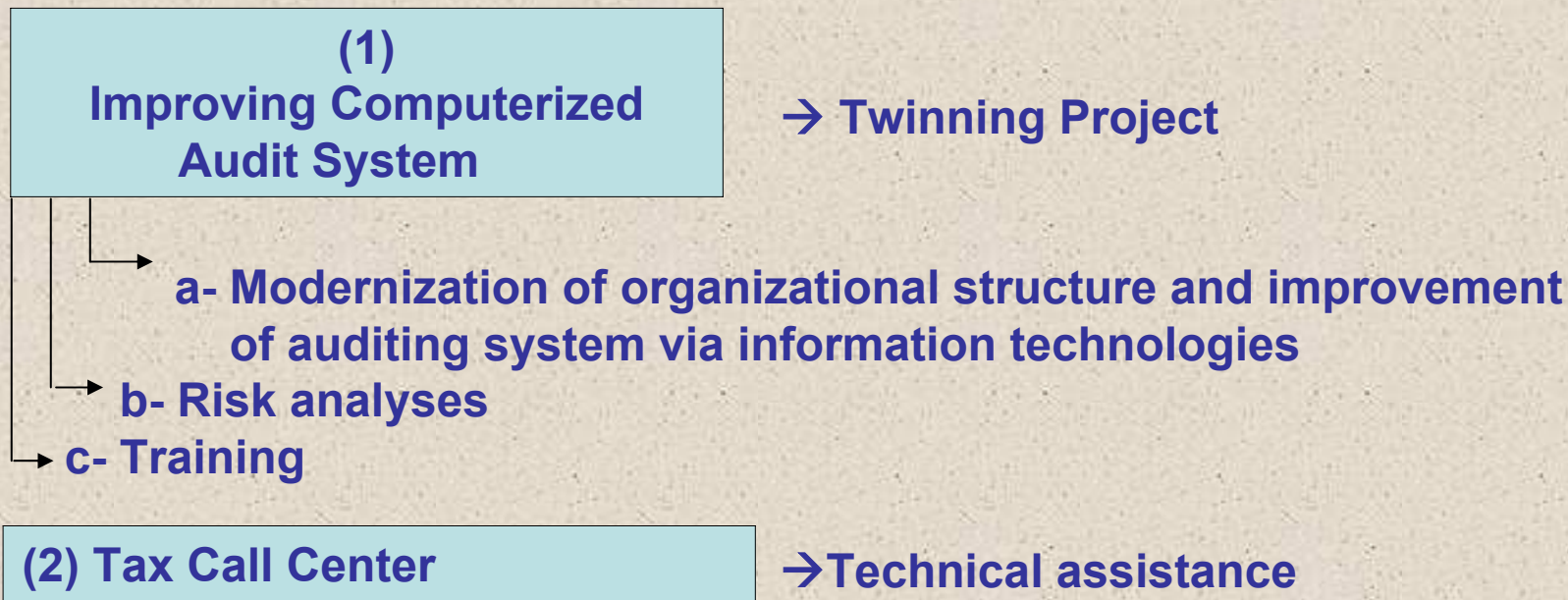
- **Aim:** Improving the capacity of tax collection and efficiency of the tax administration
- **Commencement date:**
 - Twinning component: 28.11.2005.
 - Call Center: in tendering process
- **End of the Project:** November 30, 2007
- **Implementing institutions:** For the twinning component; Germany and UK Tax Administrations, TRA and Tax Inspectors Board



EU FUNDED PROJECTS (2/7)

THE PROJECT OF TAX ADMINISTRATION CAPACITY BUILDING (cont'd)

Components of the Project





EU FUNDED PROJECTS (3/7)

THE PROJECT OF TAX ADMINISTRATION CAPACITY BUILDING (cont'd)

1. Computerized Auditing System

Aim

- Determining risk by taxpayers and sectors
- Establishing an advanced and special auditing system

Activities

- Revision & modernization of current administrative structure and control system
- Improvement and evaluation of proposals related to establishment of organizational standards in the field of control
- Examination of control systems in Germany and UK
- Evaluation of data received from institutions such as banks, insurance companies



EU FUNDED PROJECTS (4/7)

THE PROJECT OF TAX ADMINISTRATION CAPACITY BUILDING (cont'd)

1. Computerized Audit System

Activities (cont'd)

- Determination of operational risks and compliance risk
- Conducting detailed risk analysis for business sectors
- Purchasing hardware and software
- Assistance at implementation stage
- Evaluating the functions and changes of new system after coming into effect
- Training of trainers and audit staff on computerized audit system



EU FUNDED PROJECTS (5/7)

THE PROJECT OF TAX ADMINISTRATION CAPACITY BUILDING (cont'd)

1. Computerized Audit System

Completed Activities

- Kick off of the project, 16 December 2005
- Analysis of current administrative structure in terms of tax audit,
- Analysis of current procedural provisions in the field of tax audit,
- Risk management and analysis of information received from third parties,
- Preparatory works on technical specification,
- Analysis and evaluation of training needs

Current Stage

In order to establish computerized control system and risk analysis system, technical specification is submitted to Central Finance and Contracts Unit.



EU FUNDED PROJECTS (6/7)

THE PROJECT OF TAX ADMINISTRATION CAPACITY BUILDING (cont'd)

2. Taxpayer Call Center

Aim

- Raising voluntary compliance of taxpayers
- Improving the relations between taxpayer and tax administration
- Responding the taxpayer's information requests and complaints
- Increasing efficiency of tax administration and revenue collection capacity
- Supporting modern and efficient auditing system

Activities

- Tendering for eligible technical system
- Determining the duties of the call center staff
- Training of trainers and staff
- Informing taxpayers about call center activities



EU FUNDED PROJECTS (7/7)

THE PROJECT OF TAX ADMINISTRATION CAPACITY BUILDING (cont'd)

Expected Results of the Project

- Presenting computer software designed for tax audit to the relevant staff to increase the speed and effectiveness of auditing activities
- Establishing risk analysis system for the selection of taxpayers to be examined in the central level as well as sectors where tax avoidance and evasions occurs.
- Harmonizing tax audit activities with the European Union standarts.



THANK YOU FOR YOUR ATTENTION...