

Observatory on the Protection of Taxpayers' Rights

Below you will find a questionnaire filled in by Masato Ohno, Professor at the *Meiji University* and OPTR National Reporter of Japan.

This set of questionnaires comprise the National Reporter's assessment on the country practice during 2021 in the protection of taxpayers' rights, and the level of fulfilment of the minimum standards and best practices on the practical protection of taxpayers' rights identified by Prof. Dr. Philip Baker and Prof. Dr. Pasquale Pistone at the 2015 IFA Congress on "The Practical Protection of Taxpayers' Fundamental Rights".

OPTR - 2021 Questionnaire 1 - Country Practice

Dear National Reporter,

I would like to thank you for your participation in the IBFD's Observatory on the Protection of Taxpayers' Rights (OPTR).

This form collects the information on the practical implementation in domestic law of legal procedures, safeguards and guarantees associated with taxpayers' rights in 82 situations for the practical protection of taxpayers' rights, as monitored by the IBFD Observatory on the Protection of Taxpayers' Rights.

We kindly ask you to assess assertively (yes/no) the level of practical implementation of said procedures, safeguards and guarantees associated with taxpayers' rights in your country. When answering, please bear in mind the actual practice regarding each situation, regardless of whether a given procedure, safeguard or guarantee has been formally adopted in your country.

We would be very grateful if you submit us this questionnaire, duly filled out, by no later than 14 January 2022.

Feel free to contact us for any clarification you may need. We look forward to your valuable contribution to this remarkable project.

Kind regards,

Prof. Dr. Carlos E. Weffe Scientific Coordinator IBFD Observatory on the Protection of Taxpayers' Rights.

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^{*} Better if filled in using Google Chrome © or Mozilla Firefox ©

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Questionnaire 1 - Country Practice

Instructions:

- 1. Please answer all questions. The form will not allow you to continue/submit your responses until you have answered all questions.
- 2. For assertive questions, please answer with "yes" or "no" by clicking on the corresponding button.
- 3. For questions that require you to specify a period of time (namely, Q. 26 and Q. 45), please select the time applicable in your country to carry out the procedures indicated in the questions in practice, within the options provided.
- 4. For questions with more than one possible answer (namely, Q. 56), please check all necessary boxes to reflect better the practical situation of your country regarding the issue, by clicking on them.
- 5. When completed, please submit the survey.
- 6. Once you have submitted the survey, you will receive an email acknowledging your participation in the OPTR and providing a backup of your answers.

7. The email will also include an "edit your survey" link, in case you want to modify any of your answers. You will receive this email every time you submit partial responses.
8. An option to quit the survey and save your answers is provided at the end of each section.
9. If answering partially, please select "Yes" at the end of the section in which you are to submit your partial answers to the survey. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this survey.
10. For editing your answers, please use the last "edit your response" link provided to you via email. Please bear in mind that this is the only way the system will acknowledge your previous answers. If you use a link other than the last one provided, some (or all) changes might not be retrieved by the system.
11. When clicking on the last "edit your response" link, the system will lead you to the front page of the survey. Click on "Next" as many times as needed to get to the section you want to continue in. Once you have reached said section, please remember to change your answer to the question "Do you want to save your results and quit?" to "No", in order to be able to continue.
Area 1 - Identification of taxpayers, issuing tax returns and communicating with taxpayers
1. Do taxpayers have the right to see the information held about them by the tax authority? *
Yes
○ No
O No
○ No
No2. If yes, can they request the correction of errors in the information? *
2. If yes, can they request the correction of errors in the information? *Not applicable (click here if you answered "No" to the previous question)
 2. If yes, can they request the correction of errors in the information? * Not applicable (click here if you answered "No" to the previous question) Yes
2. If yes, can they request the correction of errors in the information? *Not applicable (click here if you answered "No" to the previous question)
 2. If yes, can they request the correction of errors in the information? * Not applicable (click here if you answered "No" to the previous question) Yes

3. Is it possible in your country for taxpayers to communicate electronically with the tax authority? *
○ Yes
No
4. If yes, are there systems in place to prevent unauthorised access to the channel of communication? *
O Yes
No
5. In your country, is there a system of "cooperative compliance" / "enhanced relationship"which applies to some taxpayers only? *
Yes
○ No
6. If yes, are there rules or procedures in place to ensure this system is available to all eligible taxpayers on a non-preferential/non discriminatory/non arbitrary basis? *
Not applicable (click here if you answered "No" to question 5)
Yes
No

7. Are there special arrangements for individuals who face particular difficulties (e.g. the disabled, the elderly, other special cases) to receive assistance in complying with their tax obligations? *
Yes
○ No
Do you want to save your results and quit? *
If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.
Yes
No
Area 2 - The issue of tax assessment
8. Does a dialogue take place in your country between the taxpayer and the tax authority before the issue of an assessment in order to reach an agreed assessment? *
Yes
O No

9. If yes, can the taxpayer request a meeting with the tax officer? *
Not applicable (click here if you answered "No" to question 8)
Yes
O No
10. If a systematic error in the assessment of tax comes to light (e.g. the tax authority loses a tax case and it is clear that tax has been collected on a wrong basis), does the tax authority act ex officio to notify all affected taxpayers and arrange repayments to them? *
Yes
O No
Do you want to save your results and quit? *
If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.
O Yes
No

Area 3 - Confidentiality

11. Is information held by your tax authority automatically encrypted? *
Yes
○ No
12. Is access to information held by the tax authority about a specific taxpayer accessible only to the tax official(s) dealing with that taxpayer's affairs? *
Yes
O No
13. If yes, must the tax official identify himself/herself before accessing information held about a specific taxpayer? *
Not applicable (click here if you answered "No" to question 12)
Yes
O No
14. Is access to information held about a taxpayer audited internally to check if there has been any unauthorised access to that information? *
Yes
O No

15. Are there examples of tax officials who have been criminally prosecuted in the last decade for unauthorised access to taxpayers' data? *
Yes
No
16. Is information about the tax liability of specific taxpayers publicly available in your country? *
Yes
No
17. Is "naming and shaming" of non-compliant taxpayers practised in your country? *
Yes
No
18. Is there a system in your country by which the courts may authorise the public disclosure of information held by the tax authority about specific taxpayers (e.g. habeas data or freedom of information? *
Yes
No

19. Is there a system of protection of legally privileged communications between the taxpayer and its advisors? *
Please provide separately (via optr@ibfd.org and c.weffe@ibfd.org) an annexe with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.
○ Yes
No
20. If yes, does this extend to advisors other than those who are legally qualified (e.g. accountants, tax advisors)? *
Please provide separately (via optr@ibfd.org and c.weffe@ibfd.org) an annexe with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.
Not applicable (click here if you answered "No" to question 19)
○ Yes
○ No
Do you want to save your results and quit? *
If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.
Yes
No

21. Does the principle ne bis in idem apply to tax audits (i.e. that the taxpayer can only receive one audit in respect of the same taxable period)? *
Yes
O No
22. If yes, does this mean only one audit per tax per year? *
Not applicable (click here if you answered "No" to question 21)
Yes
O No
23. Does the principle audi alteram partem apply in the tax audit process (i.e. does the taxpayer have to be notified of all decisions taken in the process and have the right to object and be heard before the decision is finalised)? *
Yes
O No
24. Does the taxpayer have the right to request an audit (e.g. if the taxpayer wishes to get finality of taxation for a particular year)? *
Yes
No

25. Are there time limits applicable to the conduct of a normal audit in your country (e.g. the audit must be concluded within so many months? *	
Yes	
No	
26. If yes, what is the normal limit in months? *	
There is no limit (click here if you answered "No" to question 25) ▼	
27. Does the taxpayer have the right to be represented by a person of its choice in the audit process? *	
Yes	
○ No	
28. May the opinion of independent experts be used in the audit process? *	
Yes	
O No	

29. Does the taxpayer have the right to receive a full report on the conclusions of the audit at the end of the process? *
YesNo
30. Are there limits to the frequency of audits of the same taxpayer (e.g. in respect to different periods or different taxes)? *
Yes
No
Do you want to save your results and quit? *
If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.
O Yes
No

Area 5 - More intensive audits

31. Is the principle nemo tenetur applied in tax investigations (i.e. the principle against self-incrimination? *
Yes
○ No
32. If yes, is there a restriction on the use of information supplied by the taxpayer in a subsequent penalty procedure/criminal procedure? *
Not applicable (click here if you answered "No" to question 31)
Yes
No
33. If yes to nemo tenetur, can the taxpayer raise this principle to refuse to supply basic accounting information to the tax authority? *
Not applicable (click here if you answered "No" to question 31)
Yes
No

34. Is there a procedure applied in your country to identify a point in time during an investigation when it becomes likely that the taxpayer may be liable for a penalty or a criminal charge, and from that time onwards the taxpayer's right not to self-incriminate is recognised? *
Yes
O No
35. If yes, is there a requirement to give the taxpayer a warning that the taxpayer can rely on the right of non-self-incrimination? *
Not applicable (click here if you answered "No" to question 34)
Yes
No
36. Is authorisation by a court always needed before the tax authority may enter and search premises? *
Yes
O No

37. May the tax authority enter and search the dwelling places of individuals? *
Yes
● No
38. Is a court order required before the tax authority can use interception of communications (e.g. telephone tapping or access to electronic communications)? *
Yes
○ No
39. Is there a procedure in place to ensure that legally privileged material is not taken in the course of a search? *
Yes
No
Do you want to save your results and quit? * If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.
Yes
No

40. Is there a procedure for an internal review of an assessment/decision before the
taxpayer appeals to the judiciary? *
Yes
○ No
41. Does the taxpayer need permission to appeal to the first instance tribunal? *
Yes
No
42. Does the taxpayer need permission to appeal to the second or higher instance
tribunals? *
Yes
No

Please provide separately (via optr@ibfd.org and c.weffe@ibfd.org) an annexe with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into

English, if possible, would be very appreciated. Thank you.

Yes
○ No
44. Are there time limits applicable for a tax case to complete the judicial appeal process? *
Yes
No
45. If yes, what is the normal time it takes for a tax case to be concluded on appeal? *
There is no limit (click here if you answered "No" to question 44) ▼
46. Are there any arrangements for alternative dispute resolution (e.g. mediation or arbitration) before a tax case proceeds to the judiciary? *
Yes
No

47. Is there a system for the simplified resolution of tax disputes (e.g. by a determination on the file, or by e/filing)? *
○ Yes
No
48. Is the principle audi alteram partem (i.e. each party has a right to a hearing) applied in all tax appeals? *
Yes
O No
49. Does the taxpayer have to pay some/all the tax before an appeal can be made (i.e. solve et repete)? *
O Yes
No
50. If yes, are there exceptions recognised where the taxpayer does not need to pay before appealing (i.e. can obtain an interim suspension of the tax debt? *
Not applicable (click here if you answered "No" to question 49)
Yes
○ No

51. Does the loser have to pay the costs in a tax appeal? *
Yes
No
52. If yes, are there situations recognised where the loser does not need to pay the costs (e.g. because of the conduct of the other party)? *
Not applicable (click here if you answered "No" to question 51)
O Yes
O No
53. If there is usually a public hearing, can the taxpayer request a hearing in camera (i.e. not in public) to preserve secrecy/confidentiality? *
Yes
No
54. Are judgments of tax tribunals published? *
Yes
○ No

55. If yes, can the taxpayer preserve its anonymity in the judgment? *
 Not applicable (click here if you answered "No" to question 54) Yes No
Do you want to save your results and quit? * If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue. Yes No
Area 7 - Criminal and administrative sanctions
56. Does the principle ne bis in idem apply in your country to prevent either: *
The principle does not apply in my country
The imposition of a tax penalty and the tax liability
The imposition of more than one tax penalty for the same conduct
The imposition of a tax penalty and a criminal liability

57. If ne bis in idem is recognised, does this prevent two parallel sets of court proceedings arising from the same factual circumstances (e.g. a tax court and a criminal court)? *
Not applicable (click here if you answered "No" to question 56)
○ Yes
No
58. If the taxpayer makes a voluntary disclosure of a tax liability, can this result in a reduced or a zero penalty? *
Yes
○ No
Do you want to save your results and quit? *
If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.
O Yes
No

Area 8 - Enforcement of taxes

59. Is a court order always necessary before the tax authorities can access a taxpayer's bank account or other assets? *
Yes
No
60. Does the taxpayer have the right to request a deferred payment of taxes or a payment in instalments (perhaps with a guarantee)? *
Yes
○ No
Do you want to save your results and quit? *
If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.
Yes
No

Area 9 - Cross-border situations

61. Does the taxpayer have the right to be informed before information relating to him is exchanged in response to a specific request? *
Yes
No
62. Does the taxpayer have a right to be informed before information is sought from third parties in response to a specific request for exchange of information? *
Yes
No
63. If no to either of the previous two questions, did your country previously recognise the right of taxpayers to be informed and was such right removed in the context of the peer review by the Forum on Transparency and Exchange of Information? *
Not applicable (click here if you answered "No" to either question 61 or question 62)
Yes
No

64. Does the taxpayer have the right to be heard by the tax authority before the exchange of information relating to him with another country? *
Yes
No
65. Does the taxpayer have the right to challenge before the judiciary the exchange of information relating to him with another country? *
○ Yes
No
66. Does the taxpayer have the right to see any information received from another country that relates to him? *
Yes
No
67. Does the taxpayer have the right in all cases to require a mutual agreement procedure is initiated? *
Yes
No

68. Does the taxpayer have a right to see the communications exchanged in the context of a mutual agreement procedure? *
Yes
No
Do you want to save your results and quit? *
If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.
O Yes
No
Area 10 - Legislation
69. Is there a prohibition on retrospective tax legislation in your country? *
Yes
No

70. If no, are there restrictions on the adoption of retrospective tax legislation in your country? *
 Not applicable (click here if you answered "Yes" to question 69) Yes No
71. Is there a procedure in your country for public consultation before the adopting of all (or most) tax legislation? * Yes No
72. Is tax legislation subject to constitutional review which can strike down unconstitutional laws? * O Yes No

Do you want to save your results and quit? * If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.
○ Yes
No
Area 11 - Revenue practice and guidance
73. Does the tax authority in your country publish guidance (e.g. revenue manuals, circulars, etc.) as to how it applies your tax law? *
Yes
○ No
74. Does your country have a generalised system of advanced rulings available to taxpayers? *
Yes
○ No

75. If yes, is it legally binding? *
Not applicable (click here if you answered "No" to question 74)
Yes
O No
76. If a binding ruling is refused, does the taxpayer have a right to appeal? *
Yes
No
77. If your country publishes guidance as to how it applies your tax law, can taxpayers acting in good faith rely on that published guidance (i.e. protection of legitimate expectations)? *
Not applicable (click here if you answered "No" to question 76)
Yes
○ No

Do you want to save your results and quit? *
If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.
○ Yes
No
Area 12 - Institutional framework for protecting taxpayers' rights
78. Is there a taxpayers' charter or taxpayers' bill of rights in your country? *
Please provide separately (via optr@ibfd.org and c.weffe@ibfd.org) an annexe with the actual wording of relevant
excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.
○ Yes
No
79. If yes, are its provisions legally effective? *
Please provide separately (via optr@ibfd.org and c.weffe@ibfd.org) an annexe with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.
Not applicable (click here if you answered "No" to the previous question)
Yes
○ No

80. Is there a (tax) ombudsman / taxpayers' advocate / equivalent position in your country? *	
Yes	
○ No	
81. If yes, can the ombudsman intervene in an on-going dispute between the taxpayer and the tax authority (before it goes to court)? *	
Not applicable (click here if you answered "No" to question 80)	
Yes	
No	
82. If yes to a (tax) ombudsman, is he/she independent from the tax authority? *	
Not applicable (click here if you answered "No" to question 80)	
Yes	
No	

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OPTR - 2021 Questionnaire 2 - Standards of Protection

Dear National Reporter,

I would like to thank you for your participation in the IBFD Observatory on the Protection of Taxpayers' Rights (OPTR).

This form collects the information on developments occurred in 2021 regarding the implementation of 57 minimum standards and 44 best practices, distributed into 86 benchmarks, for the practical protection of taxpayers' rights as monitored by the OPTR.

We kindly ask you to provide an impartial, non-judgmental summary of events occurred in 2020 that in your opinion affect the level of compliance of a given of minimum standard/best practice in your country. These events may include, without limitation, legislation enacted, administrative rulings and/or circulars issued, case law and tax administration practices implemented, among others, as requested by this form.

You are also kindly required to assess whether the events you described represent either a step towards or a step away from the practical implementation of the given minimum standard/best practice in your country. Full instructions are provided below.

This form should be filled in as soon as any of the events mentioned above occurs and edited as many times as necessary to cover all relevant developments occurred in 2020, until no later than 14 January 2022. We appreciate very much your cooperation in this regard.

Feel free to contact us for any clarification you may need. We look forward to your valuable contribution to this remarkable project.

Kind regards,

Prof. Dr Carlos E. Weffe Scientific Coordinator IBFD Observatory on the Protection of Taxpayers' Rights.

^{*} Better if filled in using Google Chrome © or Mozilla Firefox ©

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Name: *
Masato OHNO
Country: *
Japan
Affiliation *
Taxpayers / Tax Practitioners
Tax Administration
Judiciary
(Tax) Ombudsperson
✓ Academia
Other:

Instructions

- 1. Please answer all questions. The form will not allow you to continue/submit your responses until you have answered all questions.
- 2. All questions are two or three-tiered (namely, either with parts "MS" and/or "BP", and "S"). They comprise a minimum standard (MS) and /or a best practice (BP), and a "summary of relevant facts in 2021" (S), a space for providing a summarized account on facts (legislation enacted, administrative rulings, circulars, case law, tax administration

practices), in a non-judgmental way.

- 3. Please Indicate, by clicking on the corresponding button, whether there was an improvement or a decrease of the level of compliance of the relevant standard/best practice in your country in 2021. If there were no changes, please indicate so by clicking on the corresponding button.
- 4. In ALL cases where an assessment of either improvement or decrease is reported, please refer the relevant novelties in the space provided under "summary of relevant facts in 2021", for each question. Please give a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. In case there is nothing to report for a given minimum standard/best practice, please answer "no changes".
- 5. If any, make additional, non-judgmental commentaries at the space provided under "summary of relevant facts in 2021".
- 6. In ALL cases back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org.
- 7. When completed, please submit the survey.
- 8. Once you have submitted the survey, you will receive an email acknowledging your participation in the OPTR and providing a backup of your answers.
- 9. The email will also include an "edit your survey" link, in case you want to modify any of your answers. You will receive this email every time you submit partial responses.
- 10. An option to quit the survey and save your answers is provided at the end of each section. This survey has 12 sections, as many as those identified by Baker and Pistone in their 2015 IFA General Report.
- 11. If answering partially, please select "Yes" at the end of the section in which you are to submit your partial answers to the survey. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this survey.
- 12. For editing your answers, please use the last "edit your response" link provided to you via email. Please bear in mind that this is the only way the system will acknowledge your previous answers. If you use a link other than the last one provided, some (or all) changes might not be retrieved by the system.
- 13. When clicking on the last "edit your response" link, the system will lead you to the front page of the survey. Click on "Next" as many times as needed to get to the section you want to continue in. Once you have reached said section, please remember to change your answer to the question "Do you want to save your results and quit?" to "No", in order to be able to continue.

Area 1 - Identification of taxpayers, issuing tax returns and communicating with taxpayers

1 (MS). Implement safeguards to prevent impersonation when issuing a unique identification number *
No changes
Shifted away
Shifted towards
1 (S). Summary of relevant facts in 2021 Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org . Thank you. The reporter describes Japan's tax policy and administration affected by the COVID-19 pandemic in the last summary box (Summary 86). Please sea the box 86(S) for that matter.
last summary box (Summary 66). Please sea the box 66(5) for that matter.
2 (MS). The system of taxpayer identification should take account of religious sensitivities *
No changes
Shifted away
Shifted towards

	ry of relevant facts in 2021
enacted, administ some content is r under a minimum documentary mat	"shifted away" or "shifted towards", please give here a summarized account of facts (legislation trative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if no longer applicable, due to other developments. If applicable, indicate whether the fact reported is a standard or fully complies with the best practice. Please back up your assertions with the relevant terials. While it is not mandatory, a short summary of such materials in English is appreciated. You are d us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org . Thank you.
•	se obligations of confidentiality on third parties with respect to information them for tax purposes *
No change	es e
Shifted aw	/ay
Shifted tov	wards
	tax is withheld by third parties, the taxpayer should be excluded from liability arty fails to pay over the tax *
No change	es
Shifted aw	/ay

3 (S). Summary of relevant facts in 2021 Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org . Thank you.
4 (MS). Where pre/populated returns are used, these should be sent to taxpayers to correct errors. *
No changes
Shifted awayShifted towards
4 (S). Summary of relevant facts in 2021 Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation

MS). Provide a right to access to taxpayers to personal information held about them, and ight to correct inaccuracies. *	
No changes	
Shifted away	
Shifted towards	
5 (BP). Publish guidance on taxpayers' rights to access information and correct inaccuracies *	
No changes	
Shifted away	
Shifted towards	
5 (S). Summary of relevant facts in 2021	
Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org . Thank you.	

6 (MS). Where communication with taxpayers is in electronic form, institute systems to prevent impersonation or interception *
No changes
Shifted away
Shifted towards
6 (S). Summary of relevant facts in 2021 Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: <a *<="" a="" and="" available="" basis="" compliance"="" cooperative="" ensure="" href="https://optrolloudings.com/opt-applicable-normal-rule-normal-</td></tr><tr><td>7 (MS). Where a system of " is="" it="" non-discriminatory="" on="" operates,="" td="" voluntary="">
No changes
Shifted away
Shifted towards

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org . Thank you.
8 (MS). Provide assistance for those who face difficulties in meeting compliance obligations, including those with disabilities, those located in remote areas, and those unable or unwilling to use electronic forms of communication *
No changes
Shifted away
Shifted towards
8 (S). Summary of relevant facts in 2021
Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Please back up your assertions with the relevant

documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are

welcomed to send us these materials to our email: $\underline{optr@ibfd.org} \ and \ \underline{c.weffe@ibfd.org}. \ Thank \ you.$

Do you want to save your results and quit? * If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.
Yes
No
Area 2 - The issue of tax assessment
Area 2 The issue of tax assessment
9 (BP). Establish a constructive dialogue between taxpayers and revenue authorities to ensure a fair assessment of taxes based on equality of arms *
No changes
Shifted away
Shifted towards
9 (S). Summary of relevant facts in 2021 Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org . Thank you.

10 (BP). Use e-filing to speed up assessments and correction of errors, particularly systematic errors *
No changes
Shifted away
Shifted towards
10 (S). Summary of relevant facts in 2021
Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org . Thank you.
Do you want to save your results and quit? *
If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.
O Yes
No

Area 3 - Confidentiality

11 (MS). Provide a specific legal guarantee for confidentiality, with sanctions for officials who make unauthorised disclosures (and ensure sanctions are enforced). *
No changes
Shifted away
Shifted towards
11 (BP). Encrypt information held by a tax authority about taxpayers to the highest level attainable. *
No changes
Shifted away
Shifted towards
11 (S). Summary of relevant facts in 2020 Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org . Thank you.

12 (MS). Introduce an offence for tax officials covering up unauthorised disclosure of confidential information. *
No changes
Shifted away
Shifted towards
12 (S). Summary of relevant facts in 2021 Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org . Thank you.
13 (MS). Restrict access to data to those officials authorised to consult it. For encrypted data, use digital access codes. *
No changes
Shifted away
Shifted towards

13 (BP). Ensure an effective fire-wall to prevent unauthorised access to data held by revenue authorities. *
No changes
Shifted away
Shifted towards
13 (S). Summary of relevant facts in 2021 Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org . Thank you.
14 (MS). Audit data access periodically to identify cases of unauthorised access. *
No changes
Shifted away
Shifted towards

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org . Thank you.
15 (MS). Introduce administrative measures emphasizing confidentiality to tax officials. *
No changes
Shifted away
Shifted towards
15 (BP). Appoint data protection/privacy officers at senior level and local tax offices. *
No changes
Shifted away
Shifted towards
15 (S). Summary of relevant facts in 2021
Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org . Thank you.

16 (MS). If a breach of confidentiality occurs, investigate fully with an appropriate level of seniority by independent persons (e.g. judges). *
No changes
Shifted away
Shifted towards
16 (S). Summary of relevant facts in 2021 Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org . Thank you.
17 (MS). Provide remedies for taxpayers who are victims of unauthorised disclosure of confidential information. *
No changes
Shifted away
Shifted towards

enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You a welcomed to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org . Thank you.		
	eptions to the general rule of confidentiality should be explicitly stated in the y drafted and interpreted. *	
No chang	ges	
Shifted a	way	
Object of the	owards	
Shifted to		

19 (MS). If "naming and shaming" is employed, ensure adequate safeguards (e.g. judicial authorisation after proceedings involving the taxpayer). *
No changes
Shifted away
Shifted towards
19 (BP). Require judicial authorisation before any disclosure of confidential information by revenue authorities *
No changes
Shifted away
Shifted towards
19 (S). Summary of relevant facts in 2021 Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org . Thank you.

20 (MS). No disclosure of confidential taxpayer information to politicians, or where it might be used for political purposes. *
No changes
Shifted away
Shifted towards
20 (BP). Parliamentary supervision of revenue authorities should involve independent officials, subject to confidentiality obligations, examining specific taxpayer data, and then reporting to Parliament. *
No changes
Shifted away
Shifted towards
20 (S). Summary of relevant facts in 2021 Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if

some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are

welcomed to send us these materials to our email: $\underline{optr@ibfd.org} \text{ and } \underline{c.weffe@ibfd.org}.$ Thank you.

21 (MS). Freedom of information legislation may allow a taxpayer to access information about himself. However, access to information by third parties should be subject to stringent safeguards: only if an independent tribunal concludes that the public interest in disclosure outweighs the right of confidentiality, and only after a hearing where the taxpayer has an opportunity to be heard. *
No changes
Shifted away
Shifted towards
21 (S). Summary of relevant facts in 2021
Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org . Thank you.
22 (MS). If published, tax rulings should be anonymised and details that might identify the taxpayer removed. *
No changes
Shifted away
Shifted towards

22 (BP). Anonymize all tax judgments and remove details that might identify the taxpayer *
No changes
Shifted away
Shifted towards
22 (S). Summary of relevant facts in 2021
Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org . Thank you.
23 (MS). Legal professional privilege should apply to tax advice. * Please provide separately (via optr@ibfd.org) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.
No changes
Shifted away
Shifted towards

23 (BP). Privilege from disclosure should apply to all tax advisors (not just lawyers) who supply similar advice to lawyers. Information imparted in circumstances of confidentiality may be privileged from disclosure. * Please provide separately (via optr@ibfd.org) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.	
No changes	
Shifted away	
Shifted towards	
23 (S). Summary of relevant facts in 2021	
Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org . Thank you.	
24 (MS). Where tax authorities enter premises which may contain privileged material,	
arrangements should be made (e.g. an independent lawyer) to protect that privilege. *	
Please provide separately (via optr@ibfd.org and c.weffe@ibfd.org) an annexe with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.	
No changes	
Shifted away	
Shifted towards	

24 (S). Summary of relevant facts in 2021
Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org . Thank you.
Do you want to save your results and quit? *
If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.
Yes
No
Area 4 - Normal audits
25 (MS). Audits should respect the following principles: (i) Proportionality. (2) Ne bis in idem (prohibition of double jeopardy). (3) Audi alteram partem (right to be heard before any decision is taken). (4) Nemo tenetur se detegere (principle against self/incrimination). Tax notices issued in violation of these principles should be null and void. *
No changes
Shifted away
Shifted towards

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org . Thank you.
26 (MS). In application of proportionality, tax authorities may only request for information that is strictly needed, not otherwise available, and must impose least burdensome impact on taxpayers. *
No changes
Shifted away
Shifted towards
26 (S). Summary of relevant facts in 2021
Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if

some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are

welcomed to send us these materials to our email: $\underline{optr@ibfd.org}$ and $\underline{c.weffe@ibfd.org}$. Thank you.

27 (BP). In application of ne bis in idem the taxpayer should only receive one audit per taxable period, except when facts that become known after the audit was completed. *	
No changes	
Shift away	
Shift towards	
27 (S). Summary of relevant facts in 2021	
Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org . Thank you.	
28 (MS). In application of audi alteram partem, taxpayers should have the right to attend all relevant meetings with tax authorities (assisted by advisors), the right to provide factual nformation, and to present their views before decisions of the tax authorities become final.	
No changes	
Shifted away	
Shifted towards	

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org . Thank you.
29 (MS). In application of nemo tenetur, the right to remain silent should be respected in all tax audits. *
No changes
Shifted away
Shifted towards
29 (S). Summary of relevant facts in 2021
Only if answered "shifted away" or "shifted towards" please give here a summarized account of facts (legislation

30 (BP). Tax audits should follow a pattern that is set out in published guidelines. *
No changesShifted away
Shifted towards
30 (S). Summary of relevant facts in 2021 Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org . Thank you.
31 (BP). A manual of good practice in tax audits should be established at the global level. *
No changesShifted awayShifted towards
31 (S). Summary of relevant facts in 2021 Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Please back up your assertions with the relevant
documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org . Thank you.

32 (BP). Taxpayers should be entitled to request the start of a tax audit (to obtain finality). *
No changesShifted awayShifted towards
32 (S). Summary of relevant facts in 2020 Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org . Thank you.
33 (MS). Where tax authorities have resolved to start an audit, they should inform the taxpayer * No changes Shifted away Shifted towards

33 (BP). Where tax authorities have resolved to start an audit, they should hold an initial meeting with the taxpayer in which they spell out the aims and procedure, together with timescale and targets. They should then disclose any additional evidence in their possession to the taxpayer. *
No changes
Shifted away
○ Shifted towards
33 (S). Summary of relevant facts in 2021 Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org . Thank you.
34 (MS). Taxpayers should be informed of information gathering from third parties. *
No changes
Shifted away
Shifted towards

Only if ar enacted, some co- under a r documer	Summary of relevant facts in 2021 Inswered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if intent is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is minimum standard or fully complies with the best practice. Please back up your assertions with the relevant intary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are add to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org . Thank you.
35 (BP)). Reasonable time limits should be fixed for the conduct of audits. *
No	changes
○ Sh	ifted away
○ Sh	ifted towards
(0)	
	Summary of relevant facts in 2020
Only if ar	nswered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if

36 (MS). Technical assistance (including representation) should be available at all stages of the audit by experts selected by the taxpayer. *
No changes
Shifted away
Shifted towards
36 (S). Summary of relevant facts in 2021 Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org . Thank you.
37 (MS). The completion of a tax audit should be accurately reflected in a document, notified in its full text to the taxpayer. *
No changes
Shifted away
Shifted towards

37 (BP). The drafting of the final audit report should involve participation by the taxpayer, with the opportunity to correct inaccuracies of facts and to express the taxpayer's view. *
No changes
Shifted away
Shifted towards
37 (S). Summary of relevant facts in 2021 Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org . Thank you.
38 (BP). Following an audit, a report should be prepared even if the audit does not result in additional tax or refund. *
No changes
Shifted away
Shifted towards

38 (S). Summary of relevant facts in 2021	
Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You a	re
welcomed to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org . Thank you.	
Do you want to save your results and quit? *	
If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.	
O Yes	
No	
Area 5 - More intensive audits	
39 (BP). More intensive audits should be limited to the extent strictly necessary to ensure a effective reaction to non-compliance. *	an
No changes	
Shifted away	
O Shifted towards	

39 (S). Summary of relevant facts in 2021	
Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Spec some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported under a minimum standard or fully complies with the best practice. Please back up your assertions with the reled documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated, welcomed to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org . Thank you.	ify if ed is evant
40 (MS). If there is point in an audit when it becomes foreseeable that the taxpayer maliable for a penalty or criminal charge, from that time the taxpayer should have stronge protection of his right to silence, and statements from the taxpayer should not be used the audit procedure. *	er
No changes	
Shifted away	
Shifted towards	
40 (S). Summary of relevant facts in 2021	
Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Spec	ify if

under a minimum standard or fully complies with the best practice. Please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are

welcomed to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org. Thank you.

41 (MS). Entering premises or interception of communications should be authorised by the judiciary. *
No changes
Shifted away
Shifted towards
41 (S). Summary of relevant facts in 2021 Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org . Thank you.
42 (MS). Authorisation within the revenue authorities should only be in cases of urgency, and subsequently reported to the judiciary for ex-post ratification. *
No changes
Shifted away
Shifted towards

42 (S). Summary of relevant facts in 2021 Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org . Thank you.
43 (MS). Inspection of the taxpayer's home should require authorisation by the judiciary and only be given in exceptional cases. *
No changes
Shifted away
Shifted towards
43 (BP). Where tax authorities intend to search the taxpayer's premises, the taxpayer should be informed and have an opportunity to appear before the judicial authority, subject to exception where there is evidence of danger that documents will be removed or destroyed. *
No changes
Shifted away
Shifted towards

44 (BP). Access to bank information should require judicial authorisation. * No changes Shifted away Shifted towards	enacted, administrative rulii some content is no longer a under a minimum standard documentary materials. Wh	vay" or "shifted towards", please give here a summarized account of facts (legislation ngs, circulars, case law, tax administration practices), in a non-judgmental way. Specify if applicable, due to other developments. If applicable, indicate whether the fact reported is or fully complies with the best practice. Please back up your assertions with the relevant ile it is not mandatory, a short summary of such materials in English is appreciated. You ar materials to our email: optr@ibfd.org and c.weffe@ibfd.org . Thank you.
Shifted away	44 (BP). Access to ba	nk information should require judicial authorisation. *
	No changes	
Shifted towards	Shifted away	
	Shifted towards	

communicati	orisation by the judiciary should be necessary for the interception of telephone ons and monitoring of internet access. Specialised offices within the judiciary ablished to supervise these actions. *
No change	es
Shifted aw	vay
Shifted to	wards
45 (S). Summ	ary of relevant facts in 2021
enacted, administ some content is r under a minimum documentary mat	"shifted away" or "shifted towards", please give here a summarized account of facts (legislation trative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if no longer applicable, due to other developments. If applicable, indicate whether the fact reported is a standard or fully complies with the best practice. Please back up your assertions with the relevant terials. While it is not mandatory, a short summary of such materials in English is appreciated. You are d us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org . Thank you.
seizure is indi	ure of documents should be subject to a requirement to give reasons why ispensable, and to fix the time when documents will be returned; seizure
should be lim	itea in time. *
No change	98
Shifted aw	vay
Shifted to	wards

some under docur	ed, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is a minimum standard or fully complies with the best practice. Please back up your assertions with the relevant mentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are med to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org . Thank you.
	BP). If data are held on a computer hard drive, then a backup should be made in the ence of the taxpayer's advisors and the original left with the taxpayer. *
•	No changes
0	Shifted away
	Shifted towards
0	

48 (MS). Where invasive techniques are applied, they should be limited in time to avoid a disproportionate impact on taxpayers. *
No changes
Shifted away
Shifted towards
48 (S). Summary of relevant facts in 2021
Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org . Thank you.
Do you want to save your results and quit? *
If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.
Yes
No
Aroa 6 - Povious and appeals

Area 6 - Reviews and appeals

Please provide separately (via optr@ibfd.org and c.weffe@ibfd.org) an annexe with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

49 (BP). E-filing of requests for internal review to ensure the effective and speedy handling of the review process. *
No changes
Shifted away
○ Shifted towards
49 (S). Summary of relevant facts in 2021 Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org . Thank you.
50 (MS). The right to appeal should not depend upon prior exhaustion of administrative reviews. *
No changes
Shifted away
Shifted towards

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org . Thank you.
51 (BP). Reviews and appeals should not exceed two years. *
No changes
Shifted away
Shifted towards
51 (S). Summary of relevant facts in 2021 Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org . Thank you.
52 (MS). Audi alteram partem should apply in administrative reviews and judicial appeals. *
No changes
Shifted away
Shifted towards

52 (S). Summary of relevant facts in 2021
Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org . Thank you.
53 (MS). Where tax must be paid in whole or in part before an appeal, there must be an effective mechanism for providing interim suspension of payment. *
No changes
Shifted away
Shifted towards
53 (BP). An appeal should not require prior payment of tax in all cases. *
No changes
Shifted away
Shifted towards

55 (MS). Legal assistance should be provided for those taxpayers who cannot afford it. *
No changesShifted awayShifted towards
55 (S). Summary of relevant facts in 2021
Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org . Thank you.
56 (MS). Taxpayers should have the right to request the exclusion of the public from a tax appeal hearing. *
No changes
Shifted away
Shifted towards

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org . Thank you.
57 (MS). Tax judgments should be published. *
No changes
Shifted away
Shifted towards

57 (S). Summary of relevant facts in 2021

Do you want to save your results and quit? * If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue. Yes No
Area 7 - Criminal and administrative sanctions
58 (MS). Proportionality and ne bis in idem should apply to tax penalties. *
No changesShifted awayShifted towards
Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org . Thank you.

59 (BP). Where administrative and criminal sanctions may both apply, only one procedure and one sanction should be applied. *
No changes
Shifted away
Shifted towards
59 (S). Summary of relevant facts in 2021
Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org . Thank you.
60 (BP). Voluntary disclosure should lead to reduction of penalties. *
No changes
Shifted away
Shifted towards

enacted, administrati some content is no lo	fted away" or "shifted towards", please give here a summarized account of facts (legislation ive rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if onger applicable, due to other developments. If applicable, indicate whether the fact reported is andard or fully complies with the best practice. Please back up your assertions with the relevant
•	als. While it is not mandatory, a short summary of such materials in English is appreciated. You are these materials to our email: optr@ibfd.org and c.weffe@ibfd.org . Thank you.
61 (MS). Sanction	ns should not be increased simply to encourage taxpayers to make sures. *
No changes	
No changesShifted away	
	ds
Shifted away	ds
Shifted away	rds

Do you want to save your results and quit? *
If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.
Yes
No
Area 8 - Enforcement of taxes
Please provide separately (via optr@ibfd.org and c.weffe@ibfd.org) an annexe with the actual wording of relevant excerpts of your country's legislation regarding this matter. Please be particularly aware of regulations on the COVID-19 pandemic. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.
62 (MS). Collection of taxes should never deprive taxpayers of their minimum necessary for living. *
No changes
Shifted away
Shifted towards
62 (S). Summary of relevant facts in 2021 Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation
enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org . Thank you.

63 (BP). Authorisation by the judiciary should be required before seizing assets or bank accounts *
No changes
Shifted away
Shifted towards
63 (S). Summary of relevant facts in 2021 Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org . Thank you.
64 (MS). Taxpayers should have the right to request delayed payment of arrears. *
No changes
Shifted away
Shifted towards

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org . Thank you.
65 (BP). Bankruptcy of taxpayers should be avoided, by partial remission of the debt or structured plans for deferred payment. *
No changes
Shifted away
Shifted towards
65 (S). Summary of relevant facts in 2021
Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if

some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are

welcomed to send us these materials to our email: $\underline{optr@ibfd.org}$ and $\underline{c.weffe@ibfd.org}$. Thank you.

66 (MS). Temporary suspension of tax enforcement should follow natural disasters. * Please provide separately (via optr@ibfd.org and c.weffe@ibfd.org) an annexe with the actual wording of relevant excerpts of your country's legislation regarding this matter. Please be particularly aware of regulations on the COVID-19 pandemic. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.
No changes
Shifted away
Shifted towards
66 (S). Summary of relevant facts in 2021
Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org . Thank you.
Do you want to save your results and quit? *
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○ Yes
No

Area 9 - Cross-border situations

information, unless it has specific grounds for considering that this would prejudice the process of investigation. The requested state should inform the taxpayer unless it has a reasoned request from the requesting state that the taxpayer should not be informed on
grounds that it would prejudice the investigation. *
No changes
Shifted away
Shifted towards
67 (BP). The taxpayer should be informed that a cross-border request for information is to be made. *
No changes
Shifted away
Shifted towards
67 (S). Summary of relevant facts in 2021
Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org . Thank you.

67 (MS). The requesting state should notify the taxpayer of cross-border requests for

68 (BP). Where a cross-border request for information is made, the requested state should also be asked to supply information that assists the taxpayer. *
No changes
Shifted away
○ Shifted towards
68 (S). Summary of relevant facts in 2021 Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org . Thank you.
69 (BP). Provisions should be included in tax treaties setting specific conditions for exchange of information. *
No changes
Shifted away
Shifted towards

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org . Thank you.
70 (MS). If information is sought from third parties, judicial authorisation should be necessary. *
No changes
Shifted away
Shifted towards
70 (S). Summary of relevant facts in 2021

71 (BP). The taxpayer should be given access to information received by the requesting state. *
No changes
Shifted away
○ Shifted towards
71 (S). Summary of relevant facts in 2021 Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org . Thank you.
72 (BP). Information should not be supplied in response to a request where the originating cause was the acquisition of stolen or illegally obtained information. *
No changes
Shifted away
Shifted towards

72 (S). Summary of relevant facts in 2021
Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org . Thank you.
73 (BP). A requesting state should provide confirmation of confidentiality to the requested state. *
No changes
Shifted away
Shifted towards
73 (S). Summary of relevant facts in 2021

74 (MS). A state should not be entitled to receive information if it is unable to provide independent, verifiable evidence that it observes high standards of data protection. *
No changes
Shifted away
Shifted towards
74 (S). Summary of relevant facts in 2021
Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org . Thank you.
75 (BP). For automatic exchange of financial information, the taxpayer should be notified of the proposed exchange in sufficient time to exercise data protection rights. *
No changes
Shifted away
Shifted towards

Only if answenacted, ac some contounder a min documenta	wered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation dministrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if ent is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is nimum standard or fully complies with the best practice. Please back up your assertions with the relevant ary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org . Thank you.
	Taxpayers should have a right to request initiation of mutual agreement procedure. *
	changes
	red away red towards
Only if answenacted, ac	ummary of relevant facts in 2021 wered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation dministrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if ent is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: <a href="https://optractice.org/nc/en/shift-nc/en/sh

77 (MS). Taxpayers should have a right to participate in mutual agreement procedure by being heard and being informed as to the progress of the procedure. *
No changes
Shifted away
Shifted towards
77 (S). Summary of relevant facts in 2021
Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org . Thank you.
Do you want to save your results and quit? *
If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.
O Yes
No

Area 10 - Legislation

78 (MS). Retrospective tax legislation should only be permitted in limited circumstances which are spelt out in detail. *	
No changes	
Shifted away	
Shifted towards	
78 (BP). Retrospective tax legislation should ideally be banned completely. *	
No changes	
Shifted away	
Shifted towards	
78 (S). Summary of relevant facts in 2021	
Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org . Thank you.	

79 (BP). Public consultation should precede the making of tax policy and tax law. *
No changes
Shifted away
Shifted towards
79 (S). Summary of relevant facts in 2021
Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org . Thank you.
Do you want to save your results and quit? *
If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.
Yes
No

Area 11 - Revenue practice and guidance

80 (MS). Taxpayers should be entitled to access all relevant legal material, comprising legislation, administrative regulations, rulings, manuals and other guidance. *
No changes
Shifted away
Shifted towards
80 (S). Summary of relevant facts in 2021 Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org . Thank you.
81 (MS). Where legal material is available primarily on the internet, arrangements should be made to provide it to those who do not have access to the internet. *
No changes
Shifted away
O Shifted towards

under a mi	dministrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if tent is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is inimum standard or fully complies with the best practice. Please back up your assertions with the relevant ary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You ar to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org . Thank you.
82 (MS).	. Binding rulings should only be published in an anonymised form *
No c	changes
Shif	ted away
Shif	ted towards

83 (MS). Where a taxpayer relies upon published guidance of a revenue authority which subsequently proves to be inaccurate, changes should apply only prospectively. *
No changes
Shifted away
Shifted towards
83 (S). Summary of relevant facts in 2021 Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org . Thank you.
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Yes
No

Area 12 - Institutional framework for protecting taxpayers' rights

84 (MS). Adoption of a charter or statement of taxpayers' rights should be a minimum standard. *
No changes
Shifted away
Shifted towards
84 (BP). A separate statement of taxpayers' rights under audit should be provided to taxpayers who are audited. *
No changes
Shifted away
Shifted towards
84 (S). Summary of relevant facts in 2020
Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org . Thank you.

85 (BP). A taxpayer advocate or ombudsman should be established to scrutinise the operations of the tax authority, handle specific complaints, and intervene in appropriate cases. Best practice is the establishment of a separate office within the tax authority but independent from normal operations of that authority. *
No changes
Shifted away
Shifted towards
85 (S). Summary of relevant facts in 2021
Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org . Thank you.
86 (BP). The organisational structure for the protection of taxpayers' rights should operate at local level as well as nationally. *
No changes
Shifted away
Shifted towards

86 (S). Summary of relevant facts in 2021

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org. Thank you.

Situation in Japan regarding the COVID-19 pandemic.

This summary box (86(S)) may not be an appropriate place to describe tax policy and administration addressing the COVID-19 pandemic in Japan. However, since there seems to be no other fitting place, please allow the reporter to choose this last box for the topic.

- [1. In General] As of 15 January 2022, at the time the reporter is writing this report, Japan seems to be at the beginning stage of the sixth wave of the COVID-19 pandemic, that follows the first wave of April 2020, the second wave of July-August 2020, the third wave of December 2020 January 2021, the fourth wave of April-May 2021, and the fifth wave of August-September 2021. As of 14 January 2022, 1,833,875 were found positive and 18,426 died since the beginning of the pandemic. The numbers of people who were found positive per day were, 720 at the peak of the first wave, 1,605 at the peak of the second wave, 7,856 at the peak of the third wave, 7,239 at the peak of the fourth wave, and 25,955 at the peak of the fifth wave. On 15 January 2022, 25,742 were found positive, and this number is 2.6 times larger than the number of 8 January 2022 (8,474). Experts predict that the sixth wave, that is being caused by the Omicron variant and not yet at its peak, will be far bigger than the past five waves.
- [2. Tax Filing] The filing deadlines of individual income tax and individual consumption tax (VAT) are 15 March and 31 March of each year, respectively. But in 2020 and 2021, those deadlines were extended to the middle of April (16 April 2020 and 15 April 2021). The National Tax Agency requested taxpayers not to visit district tax offices for tax filing or tax consultation for their own safety, but to use e-Tax (internet filing system) or send tax returns to district tax offices by mail.
- [3. Individual ID Card] The Individual ID card, a credit-card-sized plastic card with IC tip which the government started issuing by request in 2016, had been very unpopular and very few requested it. However, in order to apply for special subsidies for individual business damaged by the pandemic by internet, many people requested the card in 2020 and 2021. The percentage of the card holders was 10.7% in March 2018, but the ratio increased to 15.5% in March 2020, 26.3% in March 2021, and exceeded 40% in December 2021. The another reason of this increase may be the government' decision to give JPY 20,000 to individuals who request the card. The government's target is "almost 100%" by the end of FY 2022 (31 March 2023).
- [4. National Budget] In FY 2020 and 2021, in order to address the pandemic, the government issued public bonds the amount of which exceeded the amount of tax revenue. The amounts of the public bonds issued were JPY 108.6 trillion in FY 2020 and JPY 65.7 trillion in FY 2021, respectively. (But in FY 2022 budget, the amount of the public bonds to be issued is planned to be reduced to JPY 36.9 trillion.) The public bonds outstanding exceeded JPY 1,000 trillion in 2021. The budgetary sustainability is an issue that the Japanese government has to address.

(*note) JPY 100 is roughly equivalent to USD 1.

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