



Observatory on the Protection of Taxpayers' Rights

Below you will find a questionnaire filled in by Gianni Gutierrez, Tax Director at *Ferrere*, and OPTR National Reporter of Uruguay.

This set of questionnaires comprises the National Reporter's assessment of the country's practice during 2024 in protecting 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 - 2024 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 a wide range of 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.

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 2024, until no later than 10 January 2025. 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,

Dr Sam van der Vlugt
Scientific Coordinator
IBFD Observatory on the Protection of Taxpayers' Rights.

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

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☐ Other:

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

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

☐ No

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? *

☒ Yes

☐ No

5. In your country, is there a system of "cooperative compliance" / "enhanced relationship" which applies to some taxpayers only? *

☐ Yes

☒ No

5A. 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

6. Are compliance obligations imposed on third parties subject to limits that ensure they are necessary and proportionate? *

☐ 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

7A. Are there special arrangements in circumstances of force majeure? *

☐ Yes

☒ No

7B. If yes to 7A, do said arrangements operate automatically? *

☒ Not applicable (click here if you answered "No" to question 7A)

☐ 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

☐ 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

☐ 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

☒ 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 3 - Confidentiality and data protection

N.B. From 2024 all questions of this area also refer to data protection

11. Is information held by your tax authority automatically encrypted? *

☐ Yes

☒ No

11A. Do data protection rights apply to all information held by tax authorities? *

☒ Yes

☐ No

11B. If yes to 11A, does it include the right to access data and correct inaccuracies? *

☒ Yes

☐ No

☐ Not applicable (click here if you answered "No" to question 11A)

11C. If yes to 11A, is all data (at some point) destroyed once its purpose has been fulfilled? *

- ☐ Yes
- ☒ No
- ☐ Not applicable (click here if you answered "No" to question 11A)

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
- ☒ 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
- ☐ 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
- ☐ No

14A. If yes to 14, are victims of an unauthorised disclosure entitled to be informed and paid a *
compensation?

- ☐ Yes
- ☒ No
- ☐ Not applicable (click here if you answered "No" to question 14)

15. Are there examples of tax officials who have been criminally prosecuted in the last decade for unauthorised access to taxpayers' data? *

- ☐ Yes
- ☒ No

15A. Are tax officials entitled to work remotely? *

- ☐ Yes
- ☒ No

15B. If yes to 15A, are equivalent measures taken to ensure confidentiality and data protection to the ones that apply when the official is working from a tax office? *

- ☐ Yes
- ☐ No
- ☒ Not applicable (click here if you answered "No" to question 15A)

15C. If yes to 15B, are those measures audited? *

- ☐ Yes
- ☐ No
- ☒ Not applicable (click here if you answered "No" to question 15A & 15B)

16. Is information about the tax liability of specific taxpayers publicly available in your country? *

- ☐ Yes
- ☒ No

16A. If yes to 16, is access limited only to those who have a legitimate interest? *

- ☐ Yes
- ☐ No
- ☒ Not applicable (click here if you answered "No" to question 16)

16B. Can information held by tax authorities be supplied to other authorities? *

- ☒ Yes
- ☐ No

16C. If yes to 16 B, is the supply to other public authorities permitted only when authorised by law and with appropriate safeguards? *

- ☒ Yes
- ☐ No
- ☐ Not applicable (click here if you answered "No" to question 16B)

17. Is "naming and shaming" of non-compliant taxpayers practised in your country? *

- ☐ Yes
- ☒ No

17A. If yes to 17, is personal data that places the individual at risk not disclosable? *

- ☐ Yes
- ☐ No
- ☒ Not applicable (click here if you answered "No" to question 17)

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

18A. Is there legislation that protects whistleblowers that disclose confidential information held by revenue authorities (or third parties holding data for tax purposes)? *

☐ 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) 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.

☒ 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) 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.

☐ Not applicable (click here if you answered "No" to question 19)

☐ Yes

☒ No

20A. Are there mandatory disclosure requirements (e.g. mandatory disclosure of tax planning arrangements)? *

☐ Yes

☒ No

20B. If yes to 20A, are those mandatory disclosure obligations so drafted as not to affect the relations with professional advisers? *

☐ Yes

☐ No

☒ Not applicable (click here if you answered "No" to question 20A)

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

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

☒ 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

☐ 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

☐ No

23A. If yes to 23, does this principle also apply to online meetings? *

☒ Yes

☐ No

☐ Not applicable (click here if you answered "No" to question 23)

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? *

 Dropdown

1. There is no limit (click here if you answered "No" to question 25)

2. 1-3 months

3. 4-6 months

4. 7-9 months

5. 10-12 months

6. 13-15 months

7. 16-18 months

8. 19-21 months

9. 22-24 months

10. More than 24 months

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

☒ 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? *

☒ Yes

☐ No

29A. Once a tax audit is completed, are there rules that prevent further evidence being collected, further arguments being put forward and no further tax charges being brought? *

☐ Yes

☒ No

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.

☐ 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
- ☒ 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
- ☒ 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

38A. Does access to bank information for tax purposes require prior judicial authorisation? *

☒ 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

39A. If evidence is collected as a result of a search that was not authorised by the judiciary is ^{*} that evidence admissible?

☐ Yes

☒ No

39B. If digital data is copied or removed, are there provisions to ensure that this does not ^{*} affect the normal operation of the electronic information system?

☐ 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 6 - Reviews and appeals

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.

40. Is there a procedure for an internal review of an assessment/decision before the taxpayer appeals to the judiciary? *

☒ Yes

☐ No

40A. Do taxpayers have an alternative of taking an appeal to an arbitration tribunal in place of the tax courts? *

☐ 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

43. Is it necessary for the taxpayer to bring his case first before an administrative court to quash the assessment/decision, before the case can proceed to a judicial hearing? *

☒ 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? *

 Dropdown

1. There is no limit (click here if you answered "No" to question 44)
2. 1-3 months
3. 4-6 months
4. 7-9 months
5. 10-12 months
6. 13-15 months
7. 16-18 months
8. 19-21 months
9. 22-24 months
10. More than 24 months

46. Are there any arrangements for alternative dispute resolution (e.g. mediation or arbitration) before a tax case proceeds to the judiciary? *

☐ Yes

☒ No

46A. Does a taxpayer have the right to request an online hearing or object to it? *

☐ 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

☐ No

49. Does the taxpayer have to pay some/all the tax before an appeal can be made (i.e. solve et repete)? *

☐ 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)

☐ Yes

☐ 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

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

58A. Is there a legislative cap to prevent interest, penalties and surcharges to exceed the amount of tax due? *

- ☐ 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 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

65A. If information is sought from a third party, does that third party have the right to challenge the legality of the request before the judiciary? *

☐ Yes

☒ No

65B. Is exchange of information prohibited with any state if it is foreseeable that the data would be used in a way that is repressive or that it would undermine the protection of fundamental rights? *

☐ Yes

☒ No

66. Does the taxpayer have the right to see any information received from another country that relates to him? *

☒ Yes

☐ No

66A. In the event of a leak of confidential information, is exchange of information with that state suspended? *

☐ Yes

☒ No

66B. Are there time-limits after which data that has been exchanged are to be destroyed or anonymously archived? *

☐ 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

68A. Does a taxpayer have a right to be given a statement of reasons how a solution was reached through mutual agreement procedures? *

☐ 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 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? *

☒ 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

☐ 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) 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.

☐ Yes

☒ No

79. If yes, are its provisions legally effective? *

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.

☒ 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

83. Is there a taxpayers' charter or taxpayers' bill of rights in your country? *

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.

☐ Yes

☒ No

84. If yes, are its provisions legally effective? *

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.

- ☒ Not applicable (click here if you answered "No" to the previous question)
- ☐ Yes
- ☐ No

85. Is there a (tax) ombudsman / taxpayers' advocate / equivalent position in your country? *

- ☐ Yes
- ☒ No

86. 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 85)
- ☐ Yes
- ☐ No

87. 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

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 13 - Artificial Intelligence (AI)/Automated Analytical Systems (AAS)

88. Are taxpayers who are subject to a tax compliance procedure that involves AI/AAS informed of that fact? *

☐ Yes

☐ No

☒ Not applicable (in case no AI/AAS is used)

89. In communications between a tax authority and a taxpayer that employs AI/AAS, is it stated that the tax authorities is represented only by a machine? *

☐ Yes

☐ No

☒ Not applicable

90. If a decision relating to tax administration has been taken by the use of AI/AAS, is the taxpayer provided with basic details of the procedure applied? *

- ☐ Yes
- ☐ No
- ☒ Not applicable

91. Do the tax authorities publish details of the type of AI/AAS employed with specific information about the purpose for which they are used? *

- ☐ Yes
- ☒ No

92. Does a system exist for voluntary registration of AI/AAS? *

- ☐ Yes
- ☒ No

93. If yes to 92, does the tax authority register all AI/AAS tools or algorithms with that system? *

- ☐ Yes
- ☐ No
- ☒ Not applicable (click here if you answered "No" to question 92)

94. Are decisions that may have a significant impact on a taxpayer taken exclusively by AI/AAS? *

- ☐ Yes
- ☐ No
- ☒ Not applicable

95. If decisions impacting a taxpayer are taken by AI/AAS, are they overseen by a suitably qualified individual before the decision is notified? *

- ☐ Yes
- ☐ No
- ☒ Not applicable

96. If an audit employs material generated by AI/AAS, is that material available to taxpayers and their advisors? *

- ☐ Yes
- ☐ No
- ☒ Not applicable

97. If yes to 96, is an explanation provided and does the taxpayer have an effective remedy against unlawful or inaccurate use of AI/AAS? *

- ☐ Yes
- ☐ No
- ☒ Not applicable (click here if you answered "No" to Question 96)

98. Do tax authorities publish guidance notes explaining the way in which they use AI/AAS? *

- ☐ Yes
- ☒ No

99. If revenue authorities use AI/AAS, do they publish guidelines and points of contact for taxpayers who have questions or concerns about those procedures? *

- ☐ Yes
- ☐ No
- ☒ Not applicable

100. Does the tax administration appoint a senior official with overriding responsibility for AI/AAS in the tax administration? *

- ☐ Yes
- ☐ No
- ☒ Not applicable

Google Forms

OPTR - 2024 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 2024 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 2024 that in your opinion affect the level of compliance of a given 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.

In ALL cases back up your assertions with the relevant documentary materials, and provide full details for identifying the documents related to the reported developments. Either a (soft) copy or internet links to make said documents available (and therefore, quotable) are greatly appreciated.

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 2024, until no later than 10 January 2025. 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,

Dr Sam van der Vlugt
Scientific Coordinator
IBFD Observatory on the Protection of Taxpayers' Rights.

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

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☒ 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 2024" (S). The latter is 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 2024. 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 2024", 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 2024".

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.

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

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.

1 (MS). Implement safeguards to prevent impersonation when issuing a unique identification number *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

1. (BP) Methods of identifying taxpayers should employ the highest levels of identification security, including dual authentication (without imposing an excessive burden on taxpayers to log in when accessing private information or engaging in communication with the revenue authorities) *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

1 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

2 (MS). The system of taxpayer identification should take account of religious sensitivities *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

2 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

3 (MS). Impose obligations of confidentiality on third parties with respect to information gathered by them for tax purposes *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

3 (BP). Where tax is withheld by third parties, the taxpayer should be excluded from liability if * the third party fails to pay over the tax

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

3 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

4 (MS). Where pre/populated returns are used, these should be sent to taxpayers to correct * errors.

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

4 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

5 (MS). Provide a right to access to taxpayers to personal information held about them, and a right 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 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@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 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

7 (MS). Where a system of "cooperative compliance" operates, ensure it is available on a non-discriminatory and voluntary basis *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

7 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@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 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

9 (MS). Compliance obligations on third parties should only be imposed where necessary and in all cases the burden imposed on third parties should be proportionate and not excessive *

- ☒ No Changes
- ☐ Shifted away
- ☐ Shifted towards

9 (S). Summary of relevant facts in 2024.

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

10 (MS). In circumstances of force majeure (e.g. pandemics / natural disasters), mechanisms should automatically apply to relieve taxpayers of compliance obligations that have become excessively difficult due to the circumstances. The point at which such circumstances start to apply and cease to apply should be clearly and publicly announced *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

10 (S). Summary of relevant facts in 2024.

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

11 (BP). Tax compliance obligations should be designed so as to ensure that taxpayers can fulfil their compliance obligations without excessive cost and without the compulsory use of a tax agent, due regard being had to the type of taxpayer (individual / corporate / others) and to the complexity of the taxpayer's tax affairs *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

11 (S). Summary of relevant facts in 2024.

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

12 (MS). Compliance obligations on third parties should only be imposed where necessary *
and in all cases the burden imposed on third parties should be proportionate and not excessive

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

12 (S). Summary of relevant facts in 2024.

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@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

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.

13 (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

13 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

14 (BP). Use e-filing to speed up assessments and correction of errors, particularly systematic errors

*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

14 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

15 (MS). Where a tax assessment indicates a repayment is due, that repayment should be made without undue delay or unnecessary formalities. *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

15 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@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 3 - Confidentiality and data protection

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.

16 (MS). Provide a specific legal guarantee for confidentiality and data protection, with sanctions for officials who make unauthorised disclosures (and ensure sanctions are enforced).

*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

16 (MS). Encrypt information held by a tax authority about taxpayers to the highest level attainable.

*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

16 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

17 (MS). Introduce an offence for tax officials covering up unauthorised disclosure of confidential information. *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

17 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

18 (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

18 (MS). Ensure an effective fire-wall to prevent unauthorised access to data held by revenue authorities. *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

18 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

19 (MS). Data protection rights apply to all information held by tax authorities. This includes rights to access data and correct inaccuracies and the destruction (or anonymous archiving) of all data once its purpose has been fulfilled. *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

19 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

20 (MS). Audit data access periodically to identify cases of unauthorised access. *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

20 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

21 (MS). Introduce administrative measures emphasizing confidentiality to tax officials. *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

21 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

22 (MS). Where tax officials are permitted to work remotely (e.g. from home), equivalent measures should be taken to ensure confidentiality and data protection as if the official were working from a tax office. The measures taken to ensure confidentiality and data protection should be audited on a regular basis. *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

22 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

23 (MS). Appoint data protection/privacy officers at senior level and local tax offices. *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

23 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

24 (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

24 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

25 (MS). Introduce an offence for tax officials and others covering up unauthorised disclosure of confidential information

*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

25 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

26 (MS). Taxpayers who are victims of unauthorised disclosure of confidential information *
should be entitled: a) to be informed as soon as possible of the unauthorised disclosure; and
b) to full compensation, including damages (in cases where tax authorities and third parties
have not maintained adequate standards of data protection).

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

26 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

27 (MS). Exceptions to the general rule of confidentiality should be explicitly stated in the *
law, narrowly drafted and interpreted. Data held by tax authorities (or third parties for tax
purposes) should only be accessible to those who can show a legitimate interest in access to
that data

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

27 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

28 (MS). Information held by a tax authority (or by third parties for tax purposes) should not be supplied to other public authorities unless the transfer is authorised by law and there are appropriate safeguards (e.g. a requirement of judicial authorisation). *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

28 (BP). Require judicial authorisation before any disclosure of confidential information by revenue authorities *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

28 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

29 (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

29 (BP). If "naming and shaming" is employed by any governmental body on the basis of tax information, then personal data that places the individual at risk (e.g. the individual's home address) should not be disclosed. *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

29 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

30 (BP). Legislation should protect whistleblowers in appropriate cases (including where the information disclosed demonstrates that a crime has been committed), in particular where the whistleblower discloses breaches of confidentiality and data protection by revenue authorities (and by third parties holding data for tax purposes). *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

30 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

31 (MS). No disclosure of confidential taxpayer information to politicians, or where it might be * used for political purposes.

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

31 (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

31 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

32 (MS). Freedom of information legislation should allow a taxpayer to access information relevant to the tax system and how it impacts on that taxpayer (including all information about themselves). 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

32 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

33 (MS). If published, tax rulings should be anonymised and details that might identify the taxpayer removed. *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

33 (BP). Anonymised tax rulings should be published to allow taxpayers to understand administrative practices. This should be subject to exceptions where publication would be potentially damaging to the taxpayer concerned *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

33 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

34 (BP). Anonymise all tax judgments and remove details that might identify the taxpayer. *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

34 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

35 (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

35 (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

35 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

36 (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) 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

36 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

37 (MS). Mandatory disclosure requirements (if adopted) should be clearly drafted and only * apply to cases in which such disclosure is strictly necessary and proportionate. The disclosure obligation should not operate to adversely affect the relationship with professional advisors and other third parties to a disproportionate extent.

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

37 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@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

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.

38 (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

38 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

39 (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

39 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

40 (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

40 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

41 (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 information, and to present their views before decisions of the tax authorities become final. This should apply equally to on-line meetings. *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

41 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

42 (MS). In application of nemo tenetur, the right to remain silent should be respected in all tax audits. *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

42 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

43 (BP). Tax audits should follow a pattern that is set out in published guidelines. *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

43 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

44 (BP). A manual of good practice in tax audits should be established at the global level. *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

44 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

45 (BP). Taxpayers should be entitled to request the start of a tax audit (to obtain finality). *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

45 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

46 (MS). Where tax authorities have resolved to start an audit, they should inform the taxpayer

*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

46 (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

46 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

47 (MS). Taxpayers should be informed of information gathering from third parties. *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

47 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

48 (MS). For normal audits there should be a limitation period for the start of the audit; this should only be extended where information comes to light that could not reasonably have been obtained previously. Once an audit has commenced, it should be conducted with a view to achieving certainty and finality as soon as reasonable, and adequate resources should be devoted to achieving that objective. *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

48 (BP). Reasonable time limits should be fixed for the conduct of audits. *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

48 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

49 (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

49 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

50 (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

50 (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

50 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

51 (MS). Once a tax audit is completed, no further evidence should be collected or included, *
no further arguments brought forward by the tax authorities, and no further tax charges brought, unless in exceptional circumstances (e.g. where information comes to light that the taxpayer has concealed).

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

51 (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

51 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@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 5 - More intensive audits

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.

52 (BP). More intensive audits should be limited to the extent strictly necessary to ensure an effective reaction to non-compliance. *

☒ No changes

☐ Shifted away

☐ Shifted towards

52 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

53 (MS). If there is point in an audit when it becomes foreseeable that the taxpayer may be liable for a penalty or criminal charge, from that time the taxpayer should have stronger protection of his right to silence, and statements from the taxpayer should not be used in the audit procedure. *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

53 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

54 (MS). Entering premises should be authorised by the judiciary. Judicial supervision of the search should be available at all times. *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

54 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

55 (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

55 (BP). Evidence obtained as a result of a search that was not authorised by the judiciary *
should not be admissible.

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

55 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

56 (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

56 (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

56 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

57 (BP). Access to bank information for tax purposes (including automatically-supplied * information) should require judicial authorisation.

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

57 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

58 (MS). Authorisation by the judiciary should be necessary for the interception of telephone communications and monitoring of internet access. *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

58 (BP). Specialised offices within the judiciary should be established to supervise the interception of telephone communications and monitoring of internet access. *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

58 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

59 (MS). Seizure of documents or data held on computer drives should be subject to a requirement to give reasons why seizure is indispensable, and to fix the time when the documents and data will be returned; seizure should be limited in time. *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

59 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

60 (BP). If data are held on a computer hard drive, then a backup should be made in the presence of the taxpayer's advisors and the original left with the taxpayer. *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

60 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

61 (BP). If digital data is copied or removed, it should be done in a way that does not prevent or affect the normal operations of the electronic information system. *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

61 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

62 (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

62 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@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 6 - Reviews and appeals

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.

63 (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

63 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

64 (MS). The right to appeal should not depend upon prior exhaustion of administrative reviews. *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

64 (BP). Taxpayers may have an alternative of taking an appeal to an arbitration tribunal in place of the tax courts. *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

64 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

65 (MS). Taxpayers should have a remedy to accelerate or terminate (including through reference to mediation or ADR) reviews and appeals in cases of excessive delay. *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

65 (BP). Reviews and appeals should not exceed two years. *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

65 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

66 (MS). Audi alteram partem should apply in administrative reviews and judicial appeals. *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

66 (BP). The review or appeal of tax decisions should not place on the taxpayer an excessive or impossible burden of evidence. This should apply, in particular, where the burden is on the taxpayer to prove a negative (e.g. to prove the absence of motive) or to prove facts that occurred significantly in the past (e.g. more than 10 years previously).

*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

66 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

67 (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

67 (BP). An appeal should not require prior payment of tax in all cases. *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

67 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

68 (BP). The state should bear some or all of the costs of an appeal, whatever the outcome. *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

68 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

69 (MS). Legal assistance should be provided for those taxpayers who cannot afford it. *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

69 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

70 (MS). Taxpayers should have the right to request the exclusion of the public from a tax appeal hearing. *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

70 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

71 (MS). Taxpayers should have the right to request an online hearing or to object to an online hearing. *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

71 (MS). Tax judgments should be published. *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

71 (BP). If tax judgments are published, the taxpayer should be able to ensure anonymity (or at least the removal of confidential information). *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

71 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@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 7 - Criminal and administrative sanctions

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.

72 (MS). Proportionality and ne bis in idem should apply to tax penalties. *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

72 (BP). The cumulative effect of penalties, interest and surcharges should not exceed the amount of tax due (and should only reach this amount in cases of the most serious violations). *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

72 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

73 (BP). Where administrative and criminal sanctions may both apply, only one procedure and one sanction should be applied. *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

73 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

74 (BP). Voluntary disclosure should lead to reduction of penalties. *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

74 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

75 (MS). Sanctions should not be increased simply to encourage taxpayers to make voluntary disclosures.

*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

75 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

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☐ Yes

☒ No

Area 8 - Enforcement of taxes

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.

76 (MS). Collection of taxes should never deprive taxpayers of their minimum necessary for living. *

☒ No changes

☐ Shifted away

☐ Shifted towards

76 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

77 (BP). Authorisation by the judiciary should be required before seizing assets or bank accounts *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

77 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

78 (MS). Taxpayers should have the right to request delayed payment of arrears. *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

78 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

79 (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

79 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

80 (MS). Temporary suspension of tax enforcement should follow natural disasters. *

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- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

80 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

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- ☐ Yes
- ☒ No

Area 9 - Cross-border situations

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.

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

81 (BP). The taxpayer should be informed that a cross-border request for information is to be made. *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

81 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

82 (MS). The taxpayer should have a right to bring a legal challenge to test the legality of the request for exchange of information. *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

82 (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

82 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

83 (BP). Provisions should be included in tax treaties setting specific conditions for exchange *
of information.

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

83 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

84 (MS). If information is sought from third parties, judicial authorisation should be *
necessary and the third party should have a right to bring a legal challenge to test the legality
of the request for exchange of information (on the same grounds as the taxpayer).

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

84 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

85 (MS). In the case of exchange of information on request, the taxpayer should be given access to information received by the requesting state (unless there are good justifications for not doing so). *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

85 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

86 (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

86 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

87 (BP). A requesting state should provide confirmation of confidentiality to the requested state. *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

87 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

88 (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

88 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

89 (MS). In the event of a leak of confidential information or data held by the tax authority of * a requesting state, all exchange of information with that state should be suspended until verifiable evidence has been provided that the cause of the leak has been permanently rectified.

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

89 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

90 (MS). Data protection safeguards should apply to all exchanges of information. *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

90 (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

90 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

91 (MS). The taxpayer should be notified of an exchange of information and given sufficient time to exercise data protection rights (including the right to correct inaccurate data). *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

91 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

92 (MS). Time limits should apply to the retention of data that is exchanged (and the data should be destroyed or anonymously archived within this time limit). *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

92 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

93 (MS). No exchange of information should be permitted with respect to any state if it is reasonably foreseeable that the recipient state will use the data in a way that is repressive or that would undermine the protection of fundamental rights. *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

93 (BP). No exchange of information should be permitted with respect to any state if that state does not guarantee adequate data protection in its law and in practice. *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

93 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

94 (MS). Taxpayers should have a right to request initiation of mutual agreement procedure. *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

94. (BP). Where mutual agreement procedure (or arbitration following mutual agreement procedure) reaches a solution or fails to reach a solution, the taxpayer should be given a statement of reasons how that solution was reached (or why no solution was reached). *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

94 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

95 (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

95 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

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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 10 - Legislation

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.

96 (MS). Retrospective tax legislation should only be permitted in limited circumstances which are spelt out in detail (and that respect the rule of law and the principle of legitimate expectation). *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

96 (BP). Retrospective tax legislation should ideally be banned completely. *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

96 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

97 (BP). Public consultation should precede the making of tax policy and tax law. *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

97 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

98 (MS). All tax legislation should be reviewed on a regular basis to ensure that it supports the gradual realisation of the rights set out in the International Covenant on Economic Social and Cultural rights. *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

98 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

99 (MS). All tax legislation should be reviewed on a regular basis to ensure that it is consistent with the realisation of the UN Sustainable Development Goals.

*

- ☒ No changes.
- ☐ Shifted away
- ☐ Shifted towards

99 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

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☐ Yes

☒ No

Area 11 - Revenue practice and guidance

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.

100 (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

100 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

101 (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
- ☐ Shifted towards

101 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

102 (MS). Where a state has a system of advance rulings, they should be binding on the tax authorities (unless based on an incorrect presentation of the relevant circumstances). *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

102 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

103 (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

103 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

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☐ Yes

☒ No

Area 12 - Institutional framework for protecting taxpayers' rights

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.

104 (MS). Adoption of a charter or statement of taxpayers' rights should be a minimum standard. *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

104 (BP). A separate statement of taxpayers' rights under audit should be provided to taxpayers who are audited. *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

104 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

105 (BP). A charter or statement of taxpayers' rights should be legally enforceable. *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

105 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

106 (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

106 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

107 (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

107 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

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☐ Yes

☒ No

Area 13 - Artificial intelligence / Automated analytical systems

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.

108 (MS). All taxpayers who are subject to a tax compliance procedure that involves artificial intelligence or automated analytical systems should be informed that such procedures will be applied. *

☒ No changes

☐ Shifted away

☐ Shifted towards

108 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

109 (MS). All communications between a tax authority and a taxpayer that employ artificial intelligence / automated analytical systems (e.g. via “chatbots” or automated correspondence) should state whether the tax authority is represented only by a machine or whether there is (or has been) human intervention. *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

109 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

110 (MS). Where any decision relating to tax administration has been taken in respect of a taxpayer by the use of artificial intelligence / automated analytical systems, the taxpayer should be informed of that fact together with basic details of the procedure that has been applied. *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

110 (BP). Where any decision relating to tax administration has been taken in respect of a taxpayer by the use of artificial intelligence / automated analytical systems, the taxpayer should be given full details of the criteria and algorithms that were used to reach that decision. *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

110 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

111 (BP). Tax authorities should publish details of the types of artificial intelligence / automated analytical systems employed by the revenue authority with specific details about the purposes for which the artificial intelligence / automated analytical systems are being used. *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

111 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

112 (BP). Where a system exists for voluntary registration of artificial intelligence / automated analytical systems tools or algorithms the tax authority should register all such tools and algorithms it employs. *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

112 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

113 (MS). No decisions that may have a significant impact on a taxpayer may be taken exclusively by artificial intelligence/automated analytical systems. All decisions affecting a taxpayer should be overseen by a suitably qualified individual before the decision is notified. This applies both to decisions by the tax authorities and by judicial authorities. *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

113 (BP). No decisions impacting a taxpayer should be taken exclusively by artificial intelligence / automated analytical systems. All decisions affecting a taxpayer should be overseen by a suitably qualified individual before the decision is notified. This applies both to decisions by the tax authorities (in connection with audits and reviews) and by judicial authorities. *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

113 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

114 (MS). When an audit (or a more intense audit) employs any material generated by artificial intelligence / automated analytical systems, the material generated should be made available to taxpayers and their advisers, together with an explanation of how the material was derived by artificial intelligence / automated analytical systems. The taxpayer's legal remedies should be effective against unlawful or inaccurate use of artificial intelligence / automated analytical systems. *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

114 (BP). Where artificial intelligence / automated analytical systems are to be employed by a tax authority (e.g. to identify under-declarations or evasion of tax), any taxpayers who may be impacted (which may include all taxpayers) should be given prior warning of the proposed action and given an opportunity to make voluntary disclosure (without any additional potential penalty). *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

114 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

115 (MS). All revenue authorities should publish guidance notes explaining the ways in which they use artificial intelligence / automated analytical systems in connection with tax compliance and administration, together with guidelines for the use of those procedures and points of contact for taxpayers who have questions or concerns about those procedures. *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

115 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

116 (MS). Algorithms used by tax authorities should not use criteria that are foreseeably likely to have a discriminatory or distortive or disproportionate effect on the decisions taken as a consequence of the use of those algorithms. *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

116 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

117 (MS). Where the use of artificial intelligence / automated analytical systems by a tax authority risks infringing any fundamental rights (e.g. the right to privacy) additional safeguards for those should be required. *

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

117 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

118 (MS). All tax administrations should appoint a senior official with overriding responsibility *
for the use of artificial intelligence / automated analytical systems in tax administration by
that tax authority.

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

118 (S). Summary of relevant facts in 2024

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. IN ALL CASES 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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

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Dear all:

There is no taxpayer bill of rights in Uruguay. During part of 2023 and 2024, a draft law on taxpayer rights and guarantees was being analyzed in Parliament. This bill received approval in the Finance Committee of the House of Representatives but did not advance to the full chamber for further discussion.

The Uruguayan Institute of Tax Studies (IUET), an institution I have the honor to chair, was invited to the Finance Committee and made the following observations, among others:

There are compelling reasons to enact a legally binding Taxpayer Bill of Rights. Administrative practices show that there is little awareness within tax administrations regarding respect for taxpayer rights. In other words, we start from a position of factual inequality that works against taxpayers. It should be noted that the proposed bill focuses exclusively on the rights of taxpayers, not because it disregards the Tax Administration, but rather to seek to restore balance in the relationship after several decades of expanding the powers of tax authorities, particularly the Dirección General Impositiva (DGI). The DGI reform, which began in 2003, is an example of a successful state policy that led to a historically positive change. This necessary strengthening of the tax administration must now be balanced with a recognition and awareness of taxpayer rights. The draft law, "Taxpayer Rights and Guarantees in Relation to Tax Administrations," will serve to compile, clarify, and regulate existing taxpayer rights and give them greater practical effectiveness. By gathering all taxpayer rights into a single regulatory body, it will prevent taxpayers from having to search through the entire legal framework—as is currently the case—to understand their rights and then wait for the courts to recognize them.

The Tax Administration, however, has always maintained that such a bill is unnecessary because a collection of rules already protects the taxpayer. In response to a draft Taxpayer Bill of Rights presented by a legislator in 2016, the Administration stated: "It should be noted that this Tax Administration has already expressed interest in this line of work, having launched the Taxpayer Charter in 2012, which outlined several solutions that are now being proposed at the legal level, fulfilling the intended informative and clarifying purpose."

Nevertheless, the IUET believes in the necessity of a legally binding Taxpayer Bill of Rights that contributes to a healthy balance between tax collection powers and taxpayer rights, thus continuing to support fair contributions to public burdens within the framework of a rule of law. It is essential that this Bill of Rights be enshrined in law. First, because taxpayer rights are of a constitutional nature, only a law can regulate them. Second, since the powers of the Treasury have legal status (Articles 68 and 70 of the Tax Code, among others), taxpayer rights should also be enshrined in a legal norm.

This would avoid disputes that arise when there are conflicts between a Treasury power and a taxpayer right. If the taxpayer's right is recognized in a decree, it could always be overridden by the powers of the Administration. The taxpayer could only argue that their right is enshrined in the Constitution and that the decree merely recognizes and specifies it. Third, a law would give greater firmness and durability to the rights contained therein, compared to a decree.

I remain at your disposal.

Attached is the report presented by the IUET to Parliament.

Bill: “Rights and Guarantees of Taxpayers in Relation to Tax Administrations. Regulation”

The Uruguayan Institute of Tax Studies (IUET) was invited by the Finance Committee of the House of Representatives to provide its opinion on the bill “Rights and Guarantees of Taxpayers in Relation to Tax Administrations. Regulation” on September 27, 2023. Due to the urgency of the matter, a special working group was formed within the Institute, consisting of Drs. Andrés Hessdorfer, Mario Ferrari, and Gianni Gutiérrez, to analyze the bill and appear before the Finance Committee of the House of Representatives. This working group issued a report analyzing the most relevant aspects of the bill, which was shared with the members of the Board of Directors prior to the presentation in Parliament. In their appearance before the Finance Committee of the House of Representatives, the IUET delegation delivered a paper and digital version of the report and provided a verbal summary of it. Below is the report submitted, followed by the text of the bill analyzed.

i) Report Submitted on the Bill “Rights and Guarantees of Taxpayers in Relation to Tax Administrations”

Montevideo, September 27, 2023

To the Members of the Finance Committee of the House of Representatives:

We extend our warmest regards.

On behalf of the Uruguayan Institute of Tax Studies, we thank the Finance Committee of the House of Representatives for the invitation to provide our opinion on such a relevant matter for Tax Law in particular and the Rule of Law in general, as is the bill: **“Rights and Guarantees of Taxpayers in Relation to Tax Administrations.”**

1. Need for a Statutory Taxpayer Bill of Rights

Last year, during the celebration of the IUET’s 70th anniversary, we highlighted two major pending issues in the Uruguayan tax system:

1. The modernization of the conflict resolution system between taxpayers and the tax administration; and
2. The creation of a Taxpayer Bill of Rights aimed at achieving a proper balance between taxpayer rights and the powers of the Administration.

Regarding the first, we were hopeful with the reform being analyzed in the context of the budget review, which proposed additional courts below the Administrative Court of Appeals. We were disappointed when we saw that, once again, the reform project would likely fail due to budgetary reasons.

Regarding the second point, we believe that the republican seriousness of Uruguay warrants the approval of a normative body that places taxpayers on an equal footing with the Administration. Over the past 20 years, successive laws have increased the powers of the Treasury to unprecedented levels. Prerogatives and privileges have been granted that allow the Treasury to obtain all kinds of information, act quickly, and penalize non-cooperation. The rights of taxpayers have not been taken into account, except with mild provisions of isolated or limited practical effect.

Aware of this need not only in Uruguay but also regionally, the Latin American Institute of Tax Law—a body of which we are part—issued a model taxpayer bill of rights during its congress in

Uruguay in 2018. A copy of this document, which contains an exhaustive list of the rights that the tax system should grant to taxpayers, is available for the Committee.

In short, we are pleased to see that many of these rights are expressly included in the text of the bill "Rights and Guarantees of Taxpayers in Relation to Tax Administrations," which is currently under review by this Committee.

It is necessary to clarify, however, that taxpayer rights exist independently of whether they are included in a "Bill of Rights" and regardless of the legal status of the latter. The rights of Uruguayan taxpayers are rooted in the Constitution of the Republic, so their inclusion in a Bill of Rights does not give rise to them; it is declarative, not constitutive. From the Uruguayan Constitution, a series of rights can be directly derived that taxpayers may invoke in inspection processes and in their interactions with tax administrations in general. The bill under analysis covers most of these rights and also regulates derivative rights that ensure the specific effectiveness of general rights. It is not about establishing retroactive rights; the rights exist and are recognized in the Constitution. What the bill seeks to do is make them clear, regulate them, and make them effective. In some cases, what is new is the way they are applied or their effects, but in those cases, the new regulation, if approved, will only apply to future cases without nullifying previous procedures for not meeting the regulations.

There are strong reasons that justify the issuance of a statutory Taxpayer Bill of Rights. Administrative practice shows that there is little awareness in the actions of tax administrations regarding the respect of taxpayer rights. In other words, we start from a situation of factual inequality against taxpayers. It should be noted that the proposed bill focuses exclusively on taxpayer rights, not because it disregards the Tax Administration, but simply to restore balance in relationships after several decades of increasing the powers of tax-collecting bodies, particularly the General Tax Directorate (DGI). The DGI reform that began in 2003 is an example of successful state policy, which brought about a positive historical change. This necessary strengthening of the tax administration must now be balanced by recognizing and raising awareness of taxpayer rights.

The bill "Rights and Guarantees of Taxpayers in Relation to Tax Administrations" will serve to compile, make explicit, and regulate existing taxpayer rights, giving them greater effective applicability. The consolidation of all taxpayer rights in a single normative body avoids the current situation where interested parties must search through all legislation to know their rights and then wait for case law to recognize them.

The lack of an adequate dispute resolution system and a taxpayer bill of rights makes the tax relationship less of a legal one between two parties on equal footing and more of a factual relationship. Tax collection for the common good can and should increase, but within the rule of law, respecting taxpayer rights.

A notable point of this proposed bill of rights is that it does not, by itself, imply the need for new budget allocations to comply. It does not create new divisions nor does it affect workload. It regulates what, in practice, should already be complied with.

A dissatisfied taxpayer, who feels the result of an inspection is profoundly unjust; a taxpayer who pays solely to avoid operational disruptions caused by precautionary measures, indicates a tax contribution system with shortcomings that will eventually lead to legitimacy problems.

However, the Tax Administration has always maintained that a Bill of Rights is unnecessary because there is already a body of norms that protects the taxpayer. Thus, in response to a Taxpayer Bill of Rights project submitted in 2016 by a legislator, it stated: “It should be noted that this Tax Administration has already expressed interest in this line of work, having launched the Taxpayer’s Charter in 2012, in which several solutions that are now intended to be legally recognized were detailed, fulfilling the intended informational and clarifying purpose.”

The IUET, on the other hand, reiterates the need for a statutory taxpayer bill of rights to contribute to a healthy balance between collection powers and taxpayer rights, thereby continuing to support the fair contribution to public charges within the framework of a rule of law. It is necessary for the Bill to be enshrined in law. Firstly, because taxpayer rights are of constitutional rank and only the law can regulate them. Secondly, given that the Treasury’s powers have legal rank (Tax Code, Articles 68 and 70, among others), taxpayer rights should also be enshrined in a statutory norm. This would avoid disputes that arise when there are conflicts between a Treasury power and a taxpayer right. If the taxpayer’s right is enshrined in a decree, it can always be overridden by the Administration’s power. The taxpayer could only argue that their right is enshrined in the Constitution and that the Decree only recognizes and specifies it. Thirdly, a law would grant more firmness and durability to the rights contained in it than a Decree.

Lastly, it should be noted that the report from the observatory on the protection of taxpayer rights at the comparative law level, conducted by the IBFD (International Bureau of Fiscal Documentation), indicates that Colombia, Chile, Mexico, Brazil, Germany, Italy, Finland, New Zealand, Norway, Peru, Spain, and the United States have statutory taxpayer bills of rights. Therefore, this proposed regulation is not an innovation in Uruguay but rather a necessity for its rule of law.

2. Analysis of the Rights Contemplated in the Articles of the Bill “Rights and Guarantees of Taxpayers in Relation to Tax Administrations”

2.1 The Right to Be Treated as a Good Taxpayer: The Presumption of Innocence

The bill under review includes this right in Article 2, sections A and B, incorporating polite treatment as part of the right. In this regard, it should be noted that there is no issue with mistreatment during inspections; nevertheless, it is reasonable to expressly establish this duty in the law.

The presumption of innocence has constitutional roots (Article 20) and is recognized in the American Convention on Human Rights (Pact of San José de Costa Rica), ratified by Uruguay by Law No. 15,737.

Although the wording of these norms refers to the presumption of innocence in criminal matters, it also applies to administrative sanctioning. Its scope covers sanctioning law in general, regardless of the authority before which it is argued. So much so that the Inter-American Court of Human Rights explicitly ruled on this matter in the case Baena, Ricardo and others (Judgment of February 2, 2001):

“Although Article 8 of the American Convention is entitled ‘Judicial Guarantees,’ its application is not limited to judicial remedies in the strict sense, ‘but [to] the set of requirements that must be observed in procedural instances’ so that people are in a position to adequately defend their rights before any State act that may affect them.”

Doctrine recognizes—without exceptions—that the presumption of innocence applies to all sanctioning matters as an element of defense for the administered against the Administration's actions.

However, to avoid any doubt regarding the application of this right in tax matters, it is very useful that it be included among the rights listed in the Bill. Even more so when non-compliance with tax norms has repercussions in both the administrative and potentially criminal spheres.

2.2 Right to Be Advised During the Inspection

The taxpayer has the right to be accompanied and assisted by their trusted advisor—accountant, lawyer, or technician—from the very beginning of the inspection procedure. It is of vital importance for proper defense that the advisor be present during the interrogations of the taxpayer, directors, managers, employees, and third parties in general. This allows the advisor to counsel the taxpayer and re-question the interviewed persons to clarify their statements, for example. It is also crucial to prevent any—intentional or unintentional—deviation in the administrative procedure that may harm the taxpayer.

The basis for this right lies in the Constitutional right to due process enshrined in Articles 12, 18, and 66 of the Constitution. These articles summarize the constitutional guarantees that make up the concept of "due process of law."

The submitted bill expressly establishes this right in Article 2, section D. Exercising this right may cause practical problems when the advisor cannot reach the location where the inspection will take place within a short period. In our opinion, when the taxpayer exercises this right, the Treasury should wait a reasonable time for the advisor to arrive before starting the inspection. Given that the reasonableness of the waiting period can be a point of contention, the administrative regulation of this right should set a maximum period (e.g., two hours or allow for the possibility of connecting and participating telematically).

2.3 Right to Be Informed (Principle of Publicity)

The right to be informed logically correlates with the Treasury's duty to inform the taxpayer. The Treasury is obliged to provide the taxpayer with a series of information related to the inspection process. It should not be forgotten that the inspection, as an administrative procedure, is governed by the principle of publicity.

This duty of the Treasury to inform the taxpayer is a manifestation of the principle of good faith that should govern the inspection procedure, avoiding creating uncertainties for the taxpayer that could harm the company's activity.

The bill provides in Article 2, section E, the right to receive a copy of the resolution ordering the inspection and the identity and profession of the inspectors in charge. Currently, inspections begin with a record made by inspectors containing little information and citing a general DGI resolution. In this sense, it would be reasonable and transparent to also know why the inspection originated and what its scope will be. There are cases where the taxpayer receives requests for information or documentation without clearly specifying whether they are being audited or if the information is for a third-party audit. In this sense, implementing a system that informs the scope and origin of the inspection would provide more transparency and security to the taxpayer.

Article 3 of the analyzed bill expressly establishes the obligation to provide a copy of the resolution ordering the inspection to the taxpayer, as well as a copy of this law. It is an

appropriate measure that does not involve a significant cost for the administration and does not hinder the inspection to be carried out.

2.4 Right Not to Testify Against Oneself

The taxpayer's obligation to cooperate with the Administration clashes with the constitutional principle that no one is obliged to testify against themselves in a procedure from which sanctions could arise against them (as is the case with the administrative tax procedure). The right not to testify against oneself (or the right not to self-incriminate) has constitutional roots (Article 20) and is recognized in the American Convention on Human Rights, ratified by Uruguay. It is a principle recognized in criminal law and applicable to tax infringement law, to which a criminal nature is attributed. Consequently, the right not to self-incriminate is fully applicable to the administrative tax procedure. In Uruguay, the tax procedure can sometimes be the beginning of a potential criminal process, as it can end in a fraud complaint. The taxpayer's statements will be in the administrative file accompanying the fraud complaint before the criminal justice system. There is no doubt, therefore, that during the administrative inspection process, the taxpayer has the right not to testify against themselves.

On the contrary, the Tax Administration has argued that the obligation to cooperate with it prevails over the right not to self-incriminate, especially when in Uruguay, the determination and sanctioning procedures are intertwined. The DGI has expressed that: "...to incorporate into the administrative tax procedure (which aims to ascertain the generating facts in a certain and direct manner due to the taxpayer's prior failure to fulfill their duty of truthfulness) the prohibition of self-incrimination seems to undermine the very foundations of the tax system, even more so in cases like Uruguay's where the administrative determination procedure is almost necessarily accompanied by an infringement content (since the delay—classified as an infraction—is objectively configured by the non-compliance with payment in the due place and time)."

The bill includes in Article 4 the right not to self-incriminate and expressly establishes that such non-cooperation cannot be considered when assessing administrative sanctions against the taxpayer exercising the right.

In 2017, the Administrative Court of Appeals (TCA) annulled a fraud qualification for the first time by analyzing the conflict between the duty to cooperate and the right to be warned that no one is obliged to testify against themselves and that they have the right to be assisted by a lawyer. The taxpayer based their annulment request on the violation of their right to defense because the inspectors did not comply with the so-called "Miranda Warnings" before taking a statement, which involve informing them that they had the right to remain silent, and that anything they said could be used against them in court, and the right to consult with a lawyer and have that lawyer present throughout the interrogation. These warnings are known due to a famous criminal case (Miranda vs. Arizona) decided by the United States Supreme Court, which held that "... A person in custody must, prior to interrogation, be clearly informed of their right to remain silent, and that anything they say will be used against them in court. They must also be clearly informed of their right to consult with a lawyer and have that lawyer present during the entire interrogation..."

In the ruling, the TCA acknowledged the application of the right not to self-incriminate and the Miranda warning application, and consequently annulled a resolution that attributed fraud to a taxpayer based on a confession illegally obtained. Specifically, citing doctrine, the ruling states: "It is essential that the Administration's prerogatives be compensated with guarantees established in favor of individuals, to seek a fair balance that allows the realization of state

purposes without undermining individual rights.” (...) “We believe that the taxpayers' and third parties' duty to collaborate with the tax administration, although imposed by legal provisions, finds its limit in the administered's fundamental rights, including the right not to self-incriminate. The duty to collaborate must cease and therefore the refusal to collaborate is no longer punishable whenever there is a risk of self-incrimination. Consequently, whenever during an administrative procedure, based on inspections carried out, there are indications of the existence of an infraction or crime, the taxpayer must be warned to exercise their right not to collaborate.” (...) “The constitutional maxim that no one can be forced to testify against themselves does not admit reservations and applies equally in all processes to which a person may be subject, and the taxpayer is no exception.”

It concluded that any evidence obtained during the administrative procedure in direct or indirect violation of constitutional norms that protect fundamental rights must be declared null and void, even in the same administrative path in which it was obtained.

In more recent rulings, the court has advocated for a strict interpretation of the right not to self-incriminate, which only includes testimonial statements but not the delivery of incriminating documents. The TCA states in ruling 84/019: "...there was no incriminating statement, as no statement was taken from any representative of the taxpayer. The inspection activity was limited to collecting documentation and computer records provided by the taxpayer. Consequently, the developments made by the Court in previous pronouncements regarding the need to warn the parties interrogated in an administrative tax procedure about their rights to remain silent, not to self-incriminate, to know that any statement made could be used as evidence against them, and to have the presence of a lawyer, do not apply in this case.”

PEREZ NOVARO argues that the right not to self-incriminate is not limited to testimonial statements but also includes the taxpayer's right not to provide documents that may incriminate them as a defendant. They cite a ruling from the European Court of Human Rights in *Funke vs. France*, *Bendenoun vs. France*, and *J.B. vs. Switzerland*, which accepts this broad concept, including within the concept of incriminating statements documents with fiscal relevance related to companies where investments were made, bank statements related to the financing of properties, stating that delivery under threat of sanction implies a degree of coercion not tolerated by the right not to self-incriminate.

The latest published ruling on the subject (TCA Ruling 410/023) once again recognizes the applicability of these warnings in the administrative tax procedure, giving precedence to the right not to self-incriminate and to legal counsel over the duty of cooperation. (“In this context, contrary to what the Administration argues, the ‘Miranda Warnings’ must be considered as a derivation of such a cherished constitutional right, as they inform the defendant of their right to have legal defense and not to self-incriminate”).

The right not to self-incriminate and its application in inspection procedures is expressly recognized in Germany, Finland, Brazil, Denmark, Poland, Portugal, Norway, Germany, the Netherlands, and Japan.

2.5 Right to Confidentiality of Supplied Information

The taxpayer's right to the confidentiality of the information they must provide to the Treasury is a consequence of the constitutional right to privacy.

The taxpayer information that the Treasury accesses to verify tax payments inherently involves a significant invasion of the taxpayer's and their company's intimate sphere. Hence, the justification for the Treasury's obligation to keep the information secret.

Tax secrecy is the counterpart of the taxpayer's right to privacy.

With the limitations discussed, the taxpayer must lay bare their private matters to the Treasury. The information obtained must, therefore, be protected with extreme care. Tax secrecy is, therefore, an ethical derivation of the power-duty relationship between the Administration and the taxpayer.

When listing the duties of the Administration towards taxpayers, VALDÉS COSTA places those related to individual rights, which do not require an express legal enumeration, at the top. Among them, they include the duty of the Administration to keep confidential the information it collects in its revenue-raising activities. This is to protect the secrecy of business and personality.

In our positive law, this right is enshrined in Article 47 of the Tax Code, which states:

“(Secrecy of proceedings).- The Tax Administration and its dependent officials are obliged to keep secret the information resulting from their administrative or judicial actions.

Such information may only be provided to the Tax Administration and the Courts in criminal, juvenile, or customs matters when those bodies deem it essential for fulfilling their functions and request it through a reasoned decision.

The violation of this norm entails liability and will be grounds for dismissal for the disclosing official.”

Tax secrecy not only covers the Tax Administration's actions but also the judicial proceedings derived from them. Tax secrecy, therefore, remains during judicial proceedings. What sense would it make to require the Tax Administration and its officials to keep judicial actions secret if they become public as soon as they reach a court? If the legislator intended to protect the rights of freedom and privacy by assigning the duty of secrecy over judicial actions to Treasury officials, it cannot be admitted that the same information is disclosed by judicial officials. The essential point is the information to be protected, not who discloses it. Otherwise, secrecy will not fulfill its function of protecting the constitutional right to privacy.

Administrative and judicial actions may become public at a certain point due to the necessary externalization of their consequences, but never through statements from officials. For example, the Tax Administration respects tax secrecy when publishing rulings on matters involving it on its website without indicating the names of the companies or persons involved. Thus, a person's formalization for fraud is externalized in their transfer to prison. A company's closure is manifested externally in the shutdown of the business. The auction of goods requires the publication of notices.

Section J) expresses the secrecy obligation of Article 47 of the Tax Code but from the taxpayer's perspective as a right to have the administration protect their privacy. The provision could be complemented with a citation to Article 47 of the Tax Code and the following modification:

Replace Article 47 of the Tax Code with the following:

“Article 47.- (Secrecy of proceedings).- The Tax Administration and its dependent officials, the Judicial Branch, and its dependent officials are obliged to keep secret the information resulting

from the Tax Administration's administrative or judicial actions until there is a final ruling. Such information may only be provided to the Tax Administration and the Courts in criminal, juvenile, or customs matters when those bodies deem it essential for fulfilling their functions and request it through a reasoned decision."

"The violation of this norm entails the Administration's liability, and the disclosing official who fails to comply with the duty established in this article shall be sanctioned with imprisonment of three months to three years, in addition to their dismissal."

2.6 Right to Oversee the Evidence Produced by the Administration

This right is also derived from the constitutional right to due process. It is the taxpayer's right to be present during the questioning that the Treasury conducts with third parties (whether taxpayers or not) related to the inspection processes of which they are the subject.

The taxpayer and their professionals should have the opportunity to be present during the questioning of third parties by the Treasury and even have the opportunity to re-question. These interviews can be decisive for the Treasury to determine whether the taxpayer has deviated from the regulations. Therefore, it is essential that the taxpayer can ask follow-up questions to arrive at the truth.

This is nothing more than a logical derivation of the principle of due process, which is also expressly recognized in Article 71, last paragraph, of Decree 500/991, fully applicable to the tax procedure: "The parties have the right to oversee the production of evidence; for this purpose, the Administration will inform them in advance of the place, date, and time when the evidence will be gathered and will inform them that they may attend accompanied by technicians."

Note that the tax procedure is very special because the Administration is both judge and party. This, combined with the fact that it is not uncommon for the witness to also be a taxpayer of the administration conducting the inspection process, could distort their statements if the weight and oversight of the investigated taxpayer are not applied.

For this reason, to provide transparency to the process and avoid these problems, the witness must be questioned in the presence of the taxpayer or their advisors.

Section M) makes explicit this right to be present at all administrative actions accompanied by an advisor. The rule seeks to ensure that the taxpayer has access to the evidence proceedings that are carried out in the file that concerns the taxpayer. In this sense, it could be clarified that the reference to third parties does not refer to parties who are part of another administrative procedure but to third parties cited in the procedure being carried out concerning the taxpayer.

2.7 Right to Refund of Unduly Paid Taxes with Adjustments and Interest

This is also a derivation of the constitutional principles of legality, equality, and damage reparation. Undoubtedly, what is unduly collected by a Tax Administration violates the principle of legality (collecting more than what the law mandates) and therefore must be refunded. As VALDÉS COSTA points out, in virtue of the principle of legality, it must be accepted as a dogma that individuals who have unduly paid a tax have the right to obtain reimbursement, and correspondingly, the State is obligated to return the sums of money it has improperly collected.

VALDÉS COSTA adds that, by applying the principle of equality of the parties, the individual's right to collect amounts owed by the State must be regulated, from a quantitative point of view, under the same conditions as the State's right to collect tax payments.

The above implies, first, that the State must return the same amount paid by the taxpayer, so in all cases, it must be adjusted for inflation, and the cost that the taxpayer incurred for not having had that sum in a reasonable time must be paid. In short, according to the principle of integral damage reparation, of constitutional origin, the taxpayer must receive the paid amount adjusted by the Consumer Price Index (CPI) plus interest from the payment date.

However, practice shows that when the taxpayer claims the refund of unduly paid amounts, they face the following two obstacles: (i) they request the refund in the administrative route and find that the Treasury—in the best scenarios—agrees to refund the money with credit certificates, without any adjustment, and (ii) they sue in court, and the Treasury defends itself by arguing, among other things, that it can only refund with credit certificates. As a result, the taxpayer ends up receiving the money more than half a decade after the payment, compounded by the legal cost they had to pay to recover what was collected (since the State is not required to pay costs and fees, unlike individuals).

All this is relevant not only in cases of payment by mistake but in cases where the taxpayer pays the debt under protest during an inspection to avoid worsening their situation (accrual of penalties, precautionary measures, restrictions on issuing documents and certificates, etc.) and then obtains a favorable ruling in the Administrative Court of Appeals.

The Supreme Court of Justice, in Ruling No. 206/2020, of July 26, 2020, established that in these cases, the Tax Administration must return the unduly collected money adjusted and with interest from the payment. The Court bases its resolution on the fact that the DGI's obligation to refund is legal (not contractual or quasi-contractual) and adds:

“The DGI's obligation to refund is a public law legal situation, of a tax nature. The Court considers that since the institute of tax refund is a legal category specific to public law, more precisely to tax law, and has as its source the principle of legality in this last matter, it is not appropriate to simply apply the Civil Code by analogy (...). Article 1348 of the Civil Code regulates the issue for obligations of contractual or commercial origin, a hypothesis that does not apply to the case at hand. (...) Neither the logic nor the solution of Article 1348 can be extrapolated to the Public Law relationship that binds the taxpayer with the collecting entity. What solution, then, is appropriate? There are no reasons to justify limiting late interest to the filing date. On the contrary, the principle of indemnity remains fully valid, so the retroversion to the state before the annulled act must seek *restitutio in integrum*. The analogy should not be sought in contractual breach (Article 1348 of the Civil Code), but in the regime of restitutions that follow annulled acts (Article 1565 of the Civil Code). The previous solution finds support in substantial tax doctrine.”

And the Court adds in the ruling that “Another esteemed specialist, Professor José Luis SHAW, summarized with meridian clarity the ups and downs of the matter” in the following terms: “The doctrine and jurisprudence have handled various foundations over time. ‘The right to recover unduly paid amounts has been based on the quasi-contract of unjust enrichment, implying that not only must there be enrichment on the part of the State, but also impoverishment on the part of the claimant, and the claimant must prove such impoverishment. ‘It has also been based on the quasi-contract of undue payment, which does not require proving these circumstances for it to proceed, but merely demonstrating that there was an error by the claimant, an error in overpaying or improperly paying. However, it requires that there was an error; if, on the contrary, there was awareness of paying something undue, repetition would not correspond under this quasi-contract. ‘Finally, a more modern and more specific conception of tax law, based on its

autonomy, grounds the right to repetition not on the quasi-contracts of unjust enrichment or undue payment, but on principles proper to tax law, specifically the principle of legality. If a payment is made that does not correspond, the Administration cannot appropriate that money because it would imply a violation of the principle of legality. This is the foundation given in modern tax law to the repetition action.”

Precisely to avoid this discussion, protect the taxpayer, and avoid higher payments due to delays, the bill wisely in Article 7 seeks to regulate this right. It establishes that in the administrative venue, the refund will be made with the interest provided for agreements, but without CPI adjustment, and in the judicial venue, it foresees the application of CPI adjustment plus the legal interest of 6% per annum from the date of undue payment.

2.8 Right to Confidentiality of Information Provided to Advisors Protected by Professional Secrecy

In reality, professional secrecy is far from being a prerogative of the professional; it is a constitutional right of the taxpayer. A right that has, as a counterpart, the constitutional duty of all those who, by reason of their profession, employment, or commission, access information from their client not to disclose that information to third parties.

Since it is a constitutional right, it cannot be repealed or limited except by a law enacted based on reasons of general interest. The mere protection of revenue collection is not sufficient to justify it.

The duty of professional secrecy is intended to protect individual rights enshrined in the Constitution, such as due defense, privacy, security, due process, and the right not to testify against oneself. Being the other side of the coin of constitutional rights, professional secrecy is also a constitutional duty. Professional secrecy is a derivation of the constitutional right to due defense, privacy, and the intimacy of individuals and, therefore, is a constitutional obligation enshrined in Articles 7, 28, and 72 of the Constitution.

The bill incorporates this constitutional obligation. It would be good to expressly declare that this obligation does not decay in any case, even in the face of the investigative powers of Tax Administrations.

In this regard, and for merely clarifying purposes, the following addition is suggested:

“It is declared that the duty to maintain confidentiality by tax advisors does not decline in the face of the investigative powers of the Tax Administration, not constituting a just cause under the terms of Article 302 of the Penal Code.”

2.9 Effect of the Annulment Ruling for Formal Reasons

Article 10 seeks to extend the solution provided in Article 6 of Law 19,631 to all cases where the recomposition of the administrative file is ordered due to a ruling that partially or totally annuls the determination act.

When the TCA annuls an administrative act for formal reasons (mainly procedural errors), the Administration can resume and redo the administrative procedure from the moment immediately before the formal defect occurred. In this way, the Administration can (according to the majority view) re-issue the annulled act, having remedied the formal defect. The problem in this case is that, due to the delay of the administrative and judicial processes, the Administration finds that after losing the case for violating the law, its claim against the taxpayer is greater than

it initially was due to the accumulation of penalties for delay. In other words, the Administration's illegal actions end up benefiting from the process delay.

Precisely to solve this problem, Article 6 of Law No. 19,631, incorporated a rule that establishes that no penalties will accrue during the entire time lost by the taxpayer as a result of the DGI's illegal actions. The rule specifically states:

"Article 9° is added to Law No. 18,788, of August 4, 2011, which reads as follows: In cases of total or partial annulment of determination acts issued by the General Tax Directorate by a final ruling of the Administrative Court of Appeals, the generation of penalties for delay will be suspended from the moment when the defect that led to the annulment occurred until the notification of the new determination act resulting from the recomposition."

The proposed bill seeks to apply the solution to the cases of situations of public non-state entities and the Social Security Bank (BPS). Recently, the TCA has maintained that analogical application to the BPS is not appropriate, so the corresponding adjustment should be made in the norm so that this body is also covered.

Additionally, the bill intends to apply the same solution concerning revocation acts issued by the Administration. That is, that no penalties are generated during the period between the issuance of the illegal act and its revocation.

2.10 Right to Ensure that Inspections End Within a Reasonable Time and That There Is a Deadline for Issuing a Determination Act

The absence of a maximum duration for inspections undermines the legal certainty of the taxpayer, who sees their inspection prolonged indefinitely. In 2016, the General Director of Taxation pointed out:

"In recent years, the average duration of inspections, considering the time elapsed from the Initial Record to the Final Inspection Report, has always been less than a year. In this period, only in 4% of inspections did the delay between the Initial Record and the Final Inspection Report exceed a year."

Duration in Days 2013 2014 2015

Inspection	242	269	298
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Large Taxpayers	255	319	249
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In their appearance before this Committee, the DGI stated that in 2019, 57% of inspections were completed within 180 days, and by 2023, 74% of inspections were completed within 180 days.

The BPS, for its part, indicated that they were well within the deadlines set in the proposed regulation.

Considering this official data, the 12-month deadline for all inspections in Article 6 of the bill is reasonable. The Treasury should not initiate inspections if it is not in a position to complete them within reasonable timeframes to avoid unnecessary distortions in the taxpayer's activity. Any administrative procedure, regardless of its nature, should last the minimum time necessary for the parties to exercise their rights and defenses.

In our country, the rule that inspections should last a reasonable time and not be extended indefinitely has its basis, its foundation in the constitutional principle of legal certainty.

VALDÉS notes that “The Uruguayan Constitution very succinctly enshrines this principle. In its Article 7, it specifically enumerates the right to protection of security, stating in that norm that the inhabitants of the Republic have the right to be protected in the enjoyment of their life, honor, freedom, security, work, and property (...)”.

The taxpayer has no effective judicial action to force the conclusion of fiscal inspections that have clearly dragged on irrationally. All cases where taxpayers have exercised the “action for protection” enshrined by Law No. 16,011 as a defense instrument in cases where their inspections have stalled have systematically failed.

It should be noted that the TCA has recently recognized in its case law the right to a reasonable duration of the tax procedure, but it has had difficulties translating that abstract concept into a specific timeframe. Regulating this right with specific deadlines seems like a reasonable solution.

It is not insignificant to note that this solution somehow also balances the situation with the taxpayers, who do have concrete deadlines, in many cases peremptory and non-extendable (10 calendar days to file appeals, 20 days to justify them, 15 business days to evacuate views and formulate arguments, deadlines set by the inspection team to provide information and documents, etc.).

The establishment of maximum deadlines for inspections has been adopted by countries such as Spain, Italy, France, Mexico, Chile, Colombia, Norway, and Portugal.

2.11 Right to Have the Determination Act Issued Within a Reasonable Time

Issuing the determination act by the administration is vital for the taxpayer to initiate the exhaustion of the administrative route, which will allow them to access the Administrative Court of Appeals.

The problem is that while the Treasury does not issue the determination act, it requests precautionary measures that the courts accept, such as: freezing bank accounts (blocking), withholding gross income from the taxpayer (cash interventions), etc.

While the taxpayer waits to access justice, the debt amount continues to grow with surcharge rates that exceed those charged by any bank loan and are also compounded quarterly.

To avoid this situation, it is reasonable to set a 22-month deadline for issuing the determination act, as proposed in Article 6 of the bill.

2.12 Suspension of Certificates

Through denying a certificate of being up to date with tax payments, the Treasury can prevent the taxpayer from importing goods, collecting sums as a state supplier, selling or mortgaging real estate, or obtaining bank loans, among other restrictions. And this denial of the certificate can be based solely on the Treasury's conviction that the taxpayer has a debt with the collecting body, which in practice turns this prerogative into a dangerously discretionary act.

But it also happens that the Treasury warns the taxpayer that if they do not provide certain information/documentation (for example, in the context of an inspection), the unique certificate will be suspended. Sometimes these warnings are handled verbally, and other times they are recorded in records. On some occasions, it is information that the DGI is legally entitled to

require, but sometimes not. Moreover, another practice by the DGI in the same vein has become common: sending a summons warning that the unique certificate will be suspended for not having submitted the corresponding tax return.

The DGI bases its power on Article 80, paragraph 2 of Title I of the 1996 Consolidated Text (TO), which states: “The General Tax Directorate is empowered to suspend the validity of the annual certificates it has issued when the taxpayer falls behind in fulfilling their tax obligations.” In turn, Article 14, paragraph 4 of the Tax Code (CT) establishes that: “Tax obligations also include those related to the payment of advances, interest, or penalties, or the failure to comply with formal obligations.”

However, as MARCHETTI points out, when Article 80, paragraph 2 of Title I of the TO refers to the delay in fulfilling “tax obligations,” it can only be interpreted as referring to the delay in fulfilling the material obligation in the strict sense. Under no circumstances can it be understood that the delay in fulfilling “tax obligations” refers to formal, sanctioning, or other types of obligations.

The context of the norm itself indicates that when it mentions “tax obligations,” it refers to material obligations in the strict sense, that is: tax payment obligations. The final part of Article 80, paragraph A) of Title I of the TO states that: “This certificate will certify that its holders have satisfied the payment of taxes administered by the cited body, that they are not liable for them, or that they have a deadline agreed to do so.” In summary, the unique certificate certifies that the subject is not behind in paying taxes collected by the DGI. The norm describes the three possible reasons why the subject may not be behind in paying taxes: (i) because they paid them (“...have satisfied the payment of taxes...”), (ii) because they never owed them (“...are not liable for them...”) or (iii) because they owe them but still have time to pay them (“...have a deadline agreed to do so...”). In any of the three hypotheses, the situation certified by the certificate is the same: the subject is not behind in paying taxes collected by the DGI. If the legislator created the unique certificate regime to certify that its holders are not behind in paying taxes, it is logical to interpret that the suspension occurs only when taxpayers fall behind in paying taxes. On the contrary, failure to comply with formal obligations has no relation to what the certificate certifies.

SHAW also points out that the currently valid norm refers to tax obligations expressly or tacitly recognized by the taxpayer through their tax returns or that have been the result of determination acts by the DGI and that have become final, either in the administrative route or in the annulment process before the TCA, as clearly stated by the legal text and has been interpreted peacefully by doctrine and case law.

In short, Section O) of Article 2 of the bill seeks to prevent certificates from being denied or suspended for formal aspects and to limit this possibility only to the existence of debt. However, it must be considered that the law prohibits the Treasury from denying certificates when the taxpayer has filed administrative appeals. It is a rule that aims to protect the taxpayer's legitimate right to exercise their constitutional defenses without being penalized.

Consequently, it should specifically contemplate the validity of this rule and establish that the suspension of the certificate “can only be made when there is a final resolution accepted by the taxpayer, either expressly or tacitly, or when there is a court ruling confirming the determination act.”

2.13 Right Not to Be Inspected Twice for the Same Tax

The taxpayer who has undergone an inspection has dedicated time and material and human resources cooperating with the Treasury, has endured intrusive tasks in their business, has suffered the economic uncertainty of the inspection outcome, and all this usually over long periods. That taxpayer has the right to rely on the immutability of the inspection result and, as a logical consequence, has the right not to be inspected a second time for the same tax and period.

It is a topic debated in doctrine regarding the scope of the principle of legal certainty. Some positions apply the principle of legal certainty but only to the impossibility of imposing penalties when they were not imposed in the first inspection. That is, they admit being inspected twice for the same tax and period but do not admit the imposition of penalties that were not imposed before. They allow for a taxpayer's tax reassessment who has already been inspected but do not allow the establishment of a new penalty. This position is based on the absence of acquired rights against the law, the indisposability of the tax credit, and the principle of material truth that governs the administrative procedure.

Other doctrinal positions have argued that the taxpayer has the right to legal certainty, so the same period and tax cannot be inspected twice.

In short, the proposed solution seeks to provide certainty to the taxpayer that they cannot be inspected twice for the same period and taxes unless there was intentional concealment of information.

2.14 Temporal Application of Recognized Rights

In our view, the proposed provisions do not pose a truly retroactive effect because most of the rights it establishes are already recognized in the Constitution. That is, the norm is not retroactive but rather declarative of rights recognized in the Constitution.

Regarding its application to ongoing procedures, it does not imply their nullity as long as the basic rights contemplated in the bill have been respected. Non-compliance with merely formal aspects, such as delivering a copy of the bill at the start of the inspection, will not invalidate the administration's actions, nor will non-compliance with deadlines. There is no contradiction in the fact that the norm has a declarative and not constitutive character because the rights arise from the Constitution.

Note also that in the case of procedural norms, such as most of those proposed, the principle of immediate application applies, except for exceptions expressly stated.

3. Other Normative Proposals

Approving the draft with minor adjustments would be a significant advancement for the country's institutional framework and the consolidation of its Rule of Law. However, we allow ourselves to point out other normative suggestions that could be included in subsequent revisions.

3.1 Right to Appeal and Payment Agreements

The DGI, unlike the BPS, does not provide payment facilities to taxpayers who want to dispute their debt in court. It is a punishment for taxpayers who want to exercise their constitutional right to appeal (Article 309 of the Constitution). And this, regardless of whether the taxpayer falls within the cause that Article 36 of the Tax Code foresees for granting a payment agreement.

The DGI—unlike the BPS—does not allow a taxpayer who disagrees with the debt resulting from an inspection to enter into a payment agreement in installments for that debt while taking the case to the TCA.

As mentioned, the BPS does grant payment facilities and tolerates the taxpayer taking their case to the TCA.

The taxpayer enters the payment agreement to avoid a host of measures that the Treasury can quickly apply, such as certificate suspensions, denial of invoice printing, attachments, etc.

But at the same time, the taxpayer who is convinced that the claim is not lawful cannot go to the TCA because the DGI does not allow such a solution. Thus, only those who have enough money to pay the claimed debt in full or those who are not affected by attachments can appeal.

Nor is it possible for the taxpayer to accept some of the points raised in an inspection and decide to appeal the rest. In BPS matters, although this topic lacks express regulation, administrative practice accepts payment agreements and respects the taxpayer's right to appeal determination resolutions. In BPS headquarters, it is possible to agree on the payment of the debt arising from an inspection and exercise the constitutional right to file appeals.

Therefore, it would be advisable to have an express regulation of this possibility.

Suggested Text:

“The filing of administrative appeals (Articles 309 and 317 of the Constitution) by the taxpayer against the determination act issued by the Treasury shall not, in any case, prevent the signing of the facilities regulated in Articles 32 and 33 of the Tax Code.

In any case, the reasoned response of the Tax Administration to the taxpayer’s request for facilities must be issued within 72 hours of the request. Any denial will constitute an appealable administrative act that can be processed before the Administrative Court of Appeals, independently of the challenge against the main act being appealed.

It is declared that all waivers of the taxpayer's constitutional rights and any discriminatory treatment of taxpayers initiating annulment proceedings against resolutions of any Tax Administration are prohibited.”

3.2 Precautionary Measures

The Tax Code (Article 87) grants the Treasury absolutely extraordinary prerogatives regarding the common precautionary measures regime (Articles 311 and 317 of the General Code of Procedure).

The Treasury can impose precautionary measures against taxpayers for credits that have not yet been determined, without needing to provide a counter-guarantee, for indefinite periods, and without having to file the definitive claim within a set period.

In practice, judges mostly accept precautionary measures requests without analyzing the **fumus boni iuris** or the **periculum in mora**. The judicial procedure has become trivialized, and files “pass” through the court to collect the Magistrate's signature.

Therefore, it is common to see companies and taxpayers being subject to precautionary measures when there is no evidence in the file of the risk that they will not honor their tax obligations.

It is therefore essential to expressly establish in the Tax Code the obligation for judges to analyze—at least summarily—the merits of the matter, not merely conforming to the Tax Administration's statement in the resolution accompanying the request for precautionary measures.

Similarly, to be able to analyze the merits, it is established that once the Judge decrees the precautionary measures, a 45-day period begins for the Tax Administration to issue the determination act. If the determination act is not issued within that period, the precautionary measure will automatically expire. In that case, the measures can only be requested when the determination act is final and the executive process can be initiated.

Replace the third paragraph of Article 87 of the Tax Code with the following:

“Article 87.- (Precautionary Measures).- To decree the measures, the Judge will not require any kind of guarantee or security. They must consider the circumstances of the case without giving notice to the taxpayer or responsible party and must request complementary information that allows them to corroborate the elements required by Article 312 of the General Code of Procedure for the measure to be appropriate. The judge must analyze the likelihood of the right's existence and its risk of damage or frustration. They will also set the term during which the measures will be maintained, which cannot be less than six months and will be extended when it proves insufficient for proven reasons not attributable to the Administration. The measures will automatically expire if the Administration does not attach the determination act to the precautionary measures file within 45 days of the request.”

Kind regards,

Uruguayan Institute of Tax Studies

Dr. Gianni Gutiérrez Prieto - President

Dr. Andrés Hessdorfer - Vice President

Dr. Mario Ferrari - Director

19. Is there a system of protection of legally privileged communications between the taxpayer and its advisors?

There is no direct and explicit regulation, but various rules imply the duty of professionals to maintain confidentiality and the right of taxpayers to have this maintained. There is no express mention in the law of accountant or lawyer but its commonly understand that they covered under such obligation of confidentiality.

The source of the obligation to maintain silence lies in the right of every individual to ensure that what is an expression of their privacy is not disclosed. This right has a constitutional basis (Articles 28 and 72 of the Constitution).

Constitution

“Article 28: The papers of private individuals and their correspondence, whether by letter, telegraph, or any other form, are inviolable, and their inspection, examination, or interception may never occur except in accordance with laws established for reasons of public interest.

Article 72 The enumeration of rights, duties, and guarantees made by the Constitution does not exclude others that are inherent to human personality or derive from the republican form of government.”

Professional secrecy, especially in the case of lawyers, is inherent to the republican system of government and, as such, is protected by Article 72 of the Constitution. For this reason, a law that sought to lift lawyer-client confidentiality would be unconstitutional because this secrecy is inherent to the republican form of government (Article 72 of the Constitution).

Professional secrecy is not a right or privilege of professionals, instead it is an obligation derived from its profession.

Article 302 of the Penal Code establishes the crime of breach of professional secrecy, which it defines as: "Anyone who, without just cause, reveals secrets that came to their knowledge by virtue of their profession (...) shall be punished, when the act causes harm, with a fine of 100 UR to 600 UR."

Article 151 of Criminal Procedure Code. (Abstention from Testifying). Those who must maintain professional secrecy or keep information reserved or confidential must refrain from testifying.

151.1 Those bound by professional secrecy cannot be compelled to testify about what they know by reason of their profession, except in cases where the law provides otherwise. However, these individuals cannot refuse to testify when released from the duty of confidentiality by the person who entrusted them with the information.

151.2 Public officials who are aware of information classified as reserved or confidential shall not be obliged to testify unless the judge, at the request of a party, deems the information essential. In this case, the court shall require the information in writing and may even summon the relevant public officials to testify.

During 2023 and part of 2024, a bill on the rights and guarantees of taxpayers was under review by Parliament, which recognized and explicitly set forth the rights of taxpayers.

This bill was approved by the Finance Committee with the votes of the parties currently in government but was opposed by the Frente Amplio (opposition). Ultimately, the bill did not proceed to consideration by the chambers and will need to be reintroduced in the next legislative session. The following articles of the bill refer to the protection of confidentiality in the handling of information and communications between the taxpayer and their advisors:

Article 2.º (Rights and guarantees of taxpayers). Without prejudice to the rights derived from the Constitution of the Republic or the law, the following are recognized as rights of the taxpayer: (...)

J) That the information provided to the tax authorities by taxpayers remains confidential throughout the entire administrative and judicial process, except for exceptions expressly established by law.

Article 7.º (Confidentiality of the actions of tax advisors and their communications with taxpayers). Regardless of the nature of the relationship and the means of communication used, the actions of tax advisors and their communications with taxpayers, necessary for providing advice to them, as well as for verifying their legal status or within the framework of exercising the right of defense in judicial, administrative, arbitral, or mediation matters, shall enjoy full confidentiality and shall, therefore, be without exception, subject to the professional secrecy enshrined in Article 302 of the Criminal Code."

Area 6 - Reviews and appeals

The system for resolving disputes between the Tax Authorities and taxpayers in Uruguay consists of two stages:

- i) an administrative stage, and
- ii) a judicial stage.

In the case of the **DGI (General Tax Directorate)**, the administrative stage consists of an administrative procedure conducted before the DGI and the Ministry of Economy and Finance when a revocation and hierarchical appeal is filed.

In the case of the **BPS (Social Security Bank)**, since it is an autonomous entity, the exhaustion of the administrative procedure is only carried out before the BPS without involving the Ministry of Economy and Finance.

The judicial stage, in which an impartial third party intervenes, only opens if the taxpayer has properly exhausted the administrative stage by filing administrative appeals. The exhaustion of the administrative procedure is achieved: i) when the administrative body expressly rejects the appeals by means of a formal resolution, or ii) upon the lapse of 200 days from the filing of the administrative appeals, in which case the appeals are considered implicitly denied.

In the case of the DGI, the administrative stage is exhausted either by the express resolution of the hierarchical appeal by the Ministry of Economy and Finance or upon the lapse of 200 days from the filing of the appeals.

In the case of the BPS, the exhaustion of the administrative procedure will depend on the body issuing the administrative act. If the act is issued by the Board of Directors of the BPS, the administrative stage will be expressly exhausted if the Board rejects the revocation appeal filed, or by implicit denial if the Board does not issue a decision within 150 days. Typically, the contested act will be a determination issued by the Inspection Management of the Tax Advisory and Collection Department (ATYR) of the BPS. This act will be challenged by filing a revocation appeal with ATYR, which will be resolved by the Management in the exercise of delegated powers, and by the Board of Directors in a hierarchical manner. In this case, the period for exhaustion of the administrative procedure will be 200 days.

In practice, the exhaustion of the administrative procedure generally occurs implicitly. There are very few situations where the taxpayer waits for the express resolution of the administrative stage, and it is also rare for express resolution to occur before implicit exhaustion. Indeed, the express resolution of the administrative appeals, even if it only confirms the Administration's position, generally occurs after 200 days have passed and the appeals are implicitly denied.

The judicial stage is resolved by the **Administrative Litigation Court (TCA)** in a single instance. It should be noted that the TCA not only resolves contentious issues arising from disputes between the Treasury and taxpayers but also handles all annulment disputes between the State and its citizens.

As of 2025, there will be two instances in the resolution of disputes, as the **Annulment Litigation Code** ¹will come into effect on December 24, 2024, which provides for the

¹ Approved by law 20.333: <https://www.impo.com.uy/bases/leyes/20333-2024/1>

creation of **first instance courts in annulment litigation**. This means that in most cases where the validity of an administrative act by the tax authorities is examined, there will be a resolution at the first instance with the possibility of review at a second instance.

The most relevant changes in the area of appeals will be as follows:

- a) The period to appeal a tax determination will change from 10 calendar days to 10 business days.
- b) The period to file an annulment action once the administrative remedies are exhausted will change from 60 to 90 calendar days.

Tax Code regulations

Article 43 (General Principle): Unless otherwise provided, the rules governing administrative procedures, or failing that, the rules for contentious administrative procedures, shall apply.

Article 44 (Written Procedure): The procedure shall be in writing. This provision applies both to submissions by the interested parties and to reports or opinions by officials, as well as to other administrative actions.

Article 45 (Preparation of Minutes): The actions and verifications carried out by officials shall be documented in detailed minutes signed by them, with a copy provided to the interested party. The latter must also sign the minutes, being able to make any statements they deem necessary; if they refuse to sign, the acting official shall record such refusal.

Article 46 (Summary Information): Acts or omissions constituting an infraction shall be subject to an investigation conducted by an authorized official. If, in the judgment of the Revenue Authority, the existence of the infraction is beyond doubt, the interested party shall be notified and given a period of fifteen days to present their defense and produce evidence. If the interested party fails to appear within the prescribed time or does so without requesting evidentiary measures, the Authority shall decide the case without further proceedings; if evidence has been offered and produced, it shall be dealt with within a period not exceeding thirty days. The provisions of this article shall not apply in cases of delay.

Article 47 (Confidentiality of Proceedings): The Tax Administration and its officials are obligated to maintain the confidentiality of information resulting from their administrative or judicial actions. Such information may only be provided to the Tax Administration and the Courts of Justice in criminal, juvenile, or customs matters when those bodies deem it essential for the fulfillment of their functions and request it by reasoned resolution. Violation of this rule entails liability and may lead to dismissal of the offending official.

Article 48 (Date of Documents): The date of submission of documents shall be noted by the Revenue Authority at the time of receipt on a copy of the same, which shall be retained by the interested party. In the absence of such notation, the date indicated in the accompanying receipt shall prevail.

Article 49 (Deadlines): For deadlines exceeding fifteen days, both business and non-business days shall be counted. If more than three consecutive non-business days occur during the period, the deadline shall be extended by the same number of days. For deadlines of up to fifteen days, only business days shall be counted. Deadlines that expire on non-business days shall be extended to the next business day. For these purposes, in addition to those established by law, any day on which the office required to handle the matter is closed for the entire usual business hours, for any reason, shall be considered non-business.

Article 50 (Establishment of Domicile): Interested parties appearing before administrative offices are required to establish domicile in the locality where the corresponding office is located, as provided in the fifth paragraph of Article 27, unless they have already established domicile in that locality.

Article 51 (Personal Notifications): Resolutions that determine taxes, impose sanctions, decide appeals, order the commencement of evidentiary proceedings, and, in general, all those that cause irreparable harm, shall be personally notified to the interested party at the office or at the domicile established in the file; in the absence of such a domicile, at the established domicile, and if both are lacking, at the fiscal domicile. Domiciliary notifications shall be made to the interested party, their representative, or an expressly authorized person or the intervening professional, and in their absence, to the principal or manager of the office or establishment where domicile has been established, or to competent family members of the interested party. The person to whom the notification is made shall sign the corresponding acknowledgment. If none of the indicated persons are found, or if they refuse to sign the acknowledgment, the notification shall be made by official notice. Notification may also be made by summoning the interested party by certified telegram to appear at the office within ten days, under penalty of being considered notified. The telegram must identify the file and cite this provision; its cost shall be reimbursed by the interested party within the same period or at the time of notification. If the interested party has no known domicile in the country, they shall be summoned by three publications in the "Official Gazette" to appear and receive notification at the office within thirty days, starting the day after the last publication, under penalty of being considered notified. In the publications, the file must be identified, and this provision must be cited; the cost shall be reimbursed by the interested party within the same period or at the time of notification.

Article 52 (Notifications by Notice): Resolutions not included in the first paragraph of the previous article shall be notified at the office. If notification is delayed for five business days due to the interested party's failure to appear, it shall be deemed completed for all purposes, with the respective record entered into the file. The same procedure shall apply to the notification of all resolutions when the interested party has not complied with Article 50, except with regard to resolutions determining taxes or imposing sanctions, which shall be personally notified as provided in the previous article.

Article 53 (Legal Assistance): Written submissions that seek appeals and those presented during their processing must be signed by an attorney.

Article 54 (Consultation and Withdrawal of Files): Files may be examined at the office by the parties or their duly authorized professionals. When this does not affect the proceeding, they may be withdrawn for a maximum of five days, with prior authorization from the office, under the responsibility of the attorney. If the file contains reports or actions related to other taxpayers or responsible parties, the office shall consider this circumstance in deciding whether to authorize consultation or withdrawal of the file, in accordance with Article 47, and may also order the separation of any documents it deems appropriate.

Article 55 (Official Evidence): The Revenue Authority may, on its own initiative, order the evidentiary measures it deems necessary to clarify the facts on which it must issue a resolution.

Article 56 (Expert Reports): The rules governing expert examination in contentious proceedings shall not apply. However, both the interested parties and the Revenue Authority may submit the reports and technical opinions they deem relevant, which shall be evaluated in due course.

Article 57 (Witnesses): Witnesses presented by the interested parties may be questioned by the Revenue Authority. In the case of contradictory statements, confrontations may be ordered, even with the interested parties.

Article 58 (Sanctions): The provisions of Chapter II, Title V shall apply to those who make statements as witnesses or give reports as experts or interpreters in these proceedings.

Article 59 (Statements and Reports by Officials): Officials who, by reason of their position, have participated or are required to participate in the processing of the file may not testify as witnesses. However, the interested party, when requesting evidentiary measures, may request reports from officials who have participated in the inspection proceedings, specifically indicating the facts on which they should report.

Article 60 (Administrative Resolutions): Resolutions by the Administration that determine taxes, impose sanctions, or decide to initiate judicial actions must be adopted by the heads of the Revenue offices or by the Director General of Revenue, as appropriate.

SECOND SECTION – Assessment

Article 61 (Duty of Initiative):

When the events specified by law as generating a tax obligation occur, the taxpayers must fulfill this obligation themselves unless the intervention of the collecting body is required. If such intervention is required, they must report the events and provide the necessary information for the assessment of the tax.

Article 62 (Assessment):

The assessment is the administrative act that declares the commencement of the tax obligation and its amount.

Article 63 (Declarations by Taxpayers):

Taxpayer declarations must:

- A)** Contain all the necessary elements and data for the calculation, assessment, and auditing of the tax as required by law, regulation, or the resolution of the collecting authority.
- B)** Accurately match the corresponding documentation.
- C)** Be accompanied by the documents that the law or regulation specifies or authorizes to be required.
- D)** Be submitted at the location and on the date established by law or regulation.

The individuals signing the declarations will be responsible for their accuracy and truthfulness; this also applies to representatives and advisors as specified in Article 21.

Article 64 (Amendment of Declarations):

Declarations and their attachments may be modified in case of factual or legal error, without prejudice to the liabilities incurred due to any infractions. Amendments may not be submitted during inspections, observations, or complaints unless they result in a credit in favor of the taxpayer.

Article 65 (Requirements for Assessment):

Assessment will proceed in the following cases:

- A)** When the law so provides.
- B)** When declarations are not submitted.
- C)** When adjustments, clarifications, or extensions required are not provided in a timely and proper manner.
- D)** When declarations and adjustments, whether expressly or implicitly accepted, raise doubts about their accuracy or truthfulness.

Article 66 (Estimation Ex Officio):

Administrative actions aimed at determining the tax must be directed towards a certain and direct understanding of the facts established by law as generating the obligation.

If it is not possible to know those facts with certainty and directly, the collecting body must infer the existence and amount of the obligation using one or more of the presumptions referred to in this article. These must be based on proven facts and circumstances that are normally related or connected to the tax-triggering event and will only be disregarded if contrary evidence is provided showing a certain and direct understanding of the tax obligation.

It is understood that there is an inability to know the facts provided by law as generating the tax obligation when there is a total or partial absence or non-presentation of the accounting

records or documentation of the taxpayer's operations according to legal or regulatory provisions, when accounting deviates from accounting principles and standards, and when it is demonstrated that the accounting and documentation do not match reality. Accounting records or documentation that are illegible or unintelligible will be considered non-existent.

Administrative assessment based on presumptions may be based on:

A) Coefficients or ratios proven by the Administration for the taxpayer under assessment or established generally for groups of companies or similar activities, which will be applied to the total purchases or sales, wages, and salaries, energy consumption, or other representative inputs related to the developed activity. When constructing coefficients or ratios for the taxpayer under assessment, samples will be considered representative if they cover at least 10% of the considered universe. The Administration, if deemed necessary, may resort to other indices developed by competent state or parastatal bodies or by specialized non-profit private organizations.

A coefficient or ratio proven for a fiscal year by any of the mechanisms set forth in the previous paragraph may be applied to the previous fiscal years, with a limit of three fiscal years.

B) When one or more undocumented operations are partially or fully verified, the total amount of operations carried out may be determined by increasing the documented or registered operations by the taxpayer by the percentage resulting from comparing the initially mentioned operations with the daily average of documented or registered operations in the month preceding the verification. The percentage thus established will apply to the fiscal year in which the irregularity was found. In the case of seasonal or similar activities, this percentage may not exceed that resulting from making the same comparison with the operations of the same calendar month in which the omission was verified, corresponding to the immediate previous fiscal year, adjusted by the variation in the Wholesale Price Index recorded in the period.

C) Notorious physical or valuation differences verified concerning the registered or declared inventory, which will be considered for the fiscal year in which they are verified, as appropriate: net taxable income for taxes levying income, operations covered by taxes levying the circulation of goods or service provision, and computable assets for taxes levying wealth. It is declared that the notorious physical or valuation difference includes cases of inconsistencies in the registered or declared inventory.

The results of controls that represent at least 10% of the total registered or declared inventory value may be generalized proportionally to the entire inventory for the purposes of this provision.

D) When controls of operations are conducted, the presumed assessment of sales, service provision, or any other provision may be determined by averaging the amount of controlled operations over not less than five days of the same month, multiplied by the total commercial working days, which will represent the presumed operations of the taxpayer under control during that month. If such control is conducted over four months of the same fiscal year, at least three of which must be alternate, the average will be considered sufficiently representative and may be applied to other uncontrolled months of the same fiscal year.

E) Any other proven fact or circumstance that is normally linked or related to the triggering event.

In all cases, the application of the presumptive criterion to the factual situation must be substantiated in a detailed manner.

The restriction established by Article 47 of this Code shall not apply concerning third-party information used for presumptive assessment.

In the case of estimation based on presumption, the taxpayer's responsibility remains for any additional amounts that may correspond concerning the actual debt incurred. Taxpayers who employ up to twenty individuals, including employers and employees, may also provide contrary evidence based on general indices prepared for their activity by specialized non-profit private organizations.

Article 67 (Requirements for assessment):

The assessment act must include the following details:

1. Date and signature of the competent official.
2. Indication of the tax and the fiscal period, if applicable.
3. Breakdown of amounts due for taxes, interest, and penalties.
4. The reasoning for the resolution.

Article 68 (Powers of the Administration):

The Administration shall have the broadest powers of investigation and inspection, and particularly may:

- A)** Require taxpayers and responsible parties to present commercial books, documents, and correspondence, their own or others, and to appear before the administrative authority to provide information.
- B)** Intervene in inspected documents and take security measures for their preservation.
- C)** Seize such books and documents when the severity of the case requires it, for up to thirty business days; the measure shall be duly documented and may only be extended by competent judicial authorities when essential to safeguard the Administration's interests.
- D)** Conduct inspections of movable and immovable property held or occupied, under any title, by taxpayers and responsible parties. Private residences may only be inspected with a prior judicial search warrant.
- E)** Request information from third parties, with the possibility of summoning them to appear before the administrative authority when deemed appropriate or when such information is not submitted timely and properly.
- F)** Request the establishment of sufficient guarantees for determined credits with pending debt.
- G)** Intervene in or seize movable property when it lacks external control elements, stamps, seals, or value marks proving correct tax payment.

When necessary to carry out the preceding procedures, the Administration shall request a judicial search warrant.

Article 69 (Provisional Payment of Overdue Taxes):

In cases where taxpayers do not submit tax returns for one or more fiscal periods, the office shall summon them, without prejudice to applicable penalties, to submit the tax returns and pay the resulting tax within a fifteen-day period.

If the taxpayers do not regularize their situation within this period, the agency's Director may, without further procedure, initiate an executive proceeding demanding payment—on account of the tax they ultimately owe—of a sum equivalent to as many times the total tax generated by the last declared or determined fiscal period as the number of periods for which they failed to submit returns.

Article 70 (Obligations of Private Parties):

Taxpayers and responsible parties are required to cooperate in the assessment, inspection, and investigation tasks carried out by the Administration, and particularly must:

- A)** Keep special books and records and document taxed operations as established by law, regulation, or resolutions of collecting bodies.
- B)** Register in the relevant records, providing the necessary data and promptly reporting any changes.
- C)** Keep books and other documents and records orderly during the tax prescription period as specified by the relevant regulations.
- D)** Allow authorized tax officials to conduct inspections or verifications in any location, homes, industrial or commercial establishments, offices, warehouses, and transportation means.
- E)** Submit or present tax declarations, reports, legitimate merchandise origin vouchers, and all documentation related to tax obligations at tax offices before authorized officials, and make any required extensions or clarifications.
- F)** Report any change in their situation that may alter their tax liability.
- G)** Go to at tax offices when their presence is requested