



## **Observatory on the Protection of Taxpayers' Rights**

Below you will find a questionnaire filled in by Eileen Monsen, Group Manager at the *Norwegian Tax Administration, Directorate of Taxes*, and OPTR National Reporter of Norway.

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.

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

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## Questionnaire 1 - Country Practice

### Instructions:

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

7. The email will also include an "edit your survey" link, in case you want to modify any of your answers. You will receive this email every time you submit partial responses.

8. An option to quit the survey and save your answers is provided at the end of each section.

9. If answering partially, please select "Yes" at the end of the section in which you are to submit your partial answers to the survey. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this survey.

10. For editing your answers, please use the last "edit your response" link provided to you via email. Please bear in mind that this is the only way the system will acknowledge your previous answers. If you use a link other than the last one provided, some (or all) changes might not be retrieved by the system.

11. When clicking on the last "edit your response" link, the system will lead you to the front page of the survey. Click on "Next" as many times as needed to get to the section you want to continue in. Once you have reached said section, please remember to change your answer to the question "Do you want to save your results and quit?" to "No", in order to be able to continue.

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

1. Do taxpayers have the right to see the information held about them by the tax authority? \*

☒ Yes

☐ No

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](mailto: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](mailto: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 <sup>\*</sup> that evidence admissible?

☒ Yes

☐ No

39B. If digital data is copied or removed, are there provisions to ensure that this does not <sup>\*</sup> affect the normal operation of the electronic information system?

☒ Yes

☐ No

Do you want to save your results and quit? <sup>\*</sup>

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](mailto: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](mailto: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](mailto: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](mailto: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](mailto: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.

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

Email \*

elisabettynes.tellesbo@skatteetaten.no

Reporters' info

Name: \*

Elisabet Tellesbø

Country: \*

Norway

Affiliation \*

☐ Taxpayers / Tax Practitioners

☒ Tax Administration

☐ Judiciary

☐ (Tax) Ombudsperson

☐ Academia

☐ Other: .....

Instructions

1. Please answer all questions. The form will not allow you to continue/submit your responses until you have answered all questions.

2. All questions are two or three-tiered (namely, either with parts "MS" and/or "BP", and "S"). They comprise a minimum standard (MS) and /or a best practice (BP), and a "summary of relevant facts in 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](mailto: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](mailto: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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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#### 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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto: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](mailto:optr@ibfd.org). Thank you.

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### 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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto: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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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#### 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](mailto:optr@ibfd.org). Thank you.

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#### 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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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#### 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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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### 35 (MS). Legal professional privilege should apply to tax advice. \*

Please provide separately (via [optr@ibfd.org](mailto: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](mailto: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](mailto:optr@ibfd.org). Thank you.

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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](mailto: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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto: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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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#### 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](mailto:optr@ibfd.org). Thank you.

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#### 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](mailto:optr@ibfd.org). Thank you.

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#### 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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto: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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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Do you want to save your results and quit? \*

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☐ Yes

☒ No

#### Area 6 - Reviews and appeals

Please provide separately (via [optr@ibfd.org](mailto: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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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Do you want to save your results and quit? \*

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- ☐ Yes
- ☒ No

#### Area 7 - Criminal and administrative sanctions

Please provide separately (via [optr@ibfd.org](mailto: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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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☐ Yes

☒ No

## Area 8 - Enforcement of taxes

Please provide separately (via [optr@ibfd.org](mailto: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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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- ☐ Yes
- ☒ No

## Area 9 - Cross-border situations

Please provide separately (via [optr@ibfd.org](mailto: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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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

Please provide separately (via [optr@ibfd.org](mailto: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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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☐ Yes

☒ No

#### Area 11 - Revenue practice and guidance

Please provide separately (via [optr@ibfd.org](mailto: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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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

Please provide separately (via [optr@ibfd.org](mailto: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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto: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](mailto: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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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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](mailto:optr@ibfd.org). Thank you.

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**Dear Sir/Madam,**

**The Norwegian Directorate of Taxes has today submitted the responses to questionnaire 1 and 2.**

**Please find the relevant annexes attached.**

**We have also attached the unofficial translated version of the Norwegian Tax Administration Act. We refer to this in the attachments.**

**Please keep in mind that this version was published in 2016, and that later changes to the provisions in the act are not reflected in this document.**

**Regards,**

**Elisabet S. Tynes Tellesbø**

## **Annex area 6, relevant wording of excerpts regarding reviews and appeals**

### **Notification of action to court/lawsuits**

Before the taxpayer appeal to the court, the taxpayer should, if possible, notify the other party that he/she consider a lawsuit with the reason and legal basis, cf. [The Act relating to Mediation and Procedure in civil disputes section 5-2](#). This gives the tax authorities an opportunity to consider the decision once more. This is a general rule which applies on all lawsuits, not only within taxation.

Unofficial translation: [The Act relating to Mediation and Procedure in civil disputes \(The Dispute act\) section 5-2](#).

*“Section 5-2. Notice of claim and grounds for the claim*

*(1) Before bringing an action, the party shall give notice in writing to the person or persons against whom the action may be brought. The notice shall contain information about the claim and the grounds for the claim. The notice shall invite the opposite party to respond to the claim and the grounds for the claim.*

*(2) A person who receives notice of claim shall respond to the claim and the grounds for the claim within a reasonable time. If the claim is contested in whole or in part, he/she shall specify the grounds upon which it is contested. If he/she is of the opinion that he/she has a claim against the party who has given notice of claim, he/she shall, at the same time, give notice of his/her claim and the grounds for his/her claim, and invite the opposite party to respond.*

*(3) A notice of claim pursuant to subsections (1) and (2) that is made to a private party shall be delivered in paper form unless otherwise agreed between the parties or there is an ongoing business relationship between the parties whereby communication normally takes place electronically.”*

### **Access to appeal**

Decisions can be appealed by the taxpayer who has interest in the outcome and it can be done without any approval, cf. [The Tax Administration Act](#) section 13-1 (1).

Unofficial translation: The Tax Administration Act, section 13-1 (1):

*“(1) Individual decisions may be appealed by the party the decision is directed toward. A tax assessment decision may also be appealed by the party who has final liability for the taxpayer's taxes.”*

### **Mediation**

Access to mediation is regulated in the [Act relating to Mediation and Procedure in civil disputes \(The Dispute Act\) chapter 7 and 8](#).

Unofficial translation: [Act relating to Mediation and Procedure in civil disputes \(The Dispute Act\)](#).

*Chapter 7. Non-judicial mediation*

*Section 7-1. Agreement on non-judicial mediation*

*(1) The parties may, in respect of a legal dispute, agree to non-judicial mediation pursuant to this Act. The agreement shall be in writing and shall specify that the provisions relating to non-judicial mediation in this Act shall apply. An agreement entered into before a legal dispute has arisen shall not be binding on a consumer.*

*(2) The parties may at any time demand that the non-judicial mediation shall be concluded.*

*Section 7-2. The mediator*

*(1) The parties may agree on who shall act as mediator or on the procedure for appointing the mediator. At the request of the parties, the district court shall appoint a mediator from the court's selection of judicial mediators. The request shall be made in writing and signed by both parties. The*

*request shall state the subject matter of the dispute. If the court declines to appoint a mediator, the decision may be appealed by the parties acting jointly. Section 29-3 (3) does not apply.*

*(2) The mediator shall be impartial and independent of the parties and qualified for the task. The mediator shall, at his/her own initiative, provide information about circumstances that could cast legitimate doubt on his/her impartiality or independence. Section 8-4 (2) applies correspondingly to mediators appointed by the court.*

*(3) The mediator may engage an assistant with the consent of the parties. The parties may require the court to appoint the assistant, who does not need to be appointed from the court's selection of judicial mediators. Subsection (2) applies correspondingly for the assistant.*

*(4) Mediators and assistants may make their participation in out-of-court mediation conditional upon an advance payment or security for their claim for remuneration pursuant to Section 7-4. The King may issue regulations with more detailed provisions relating to mediators and assistants appointed by the court.*

#### *Section 7-3. The mediation procedure*

*(1) Parties shall participate in non-judicial mediation in person or be represented by a person authorised to enter into an amicable settlement agreement.*

*(2) The mediator shall adhere to the parties' agreement concerning the procedure to be followed in the non-judicial mediation as long as this enables proper conduct of the mediation.*

*(3) In the absence of an agreement on the procedure to be followed, the procedure shall be determined by the mediator in consultation with the parties. Meetings with the parties may be held jointly or separately. The mediator shall act impartially and promote an amicable settlement. The mediator may present proposals for a solution and may express his/her views on the strengths and weaknesses of the parties' legal and factual arguments.*

*(4) A record shall be kept of the mediation stating who has participated. The identity of any third party who gives testimony shall be recorded. A party who makes an offer of settlement may require that the offer be recorded.*

*(5) Non-judicial mediation shall be concluded upon the entering into of an amicable settlement, a declaration by the mediator that further mediation would be inexpedient or a declaration by one or both of the parties that they do not request further mediation. The record shall state that mediation has concluded.*

*(6) Section 8-6 relating to prohibited evidence and the duty of confidentiality following judicial mediation applies correspondingly to non-judicial mediation pursuant to this Chapter.*

#### *Section 7-4. The mediator's remuneration*

*(1) The mediator and the assistant are entitled to remuneration for their work. Unless otherwise agreed, the parties are accountable for the remuneration in equal shares.*

*(2) The court can be required to determine the remuneration of mediators and assistants appointed by the court. The King may issue regulations with more detailed provisions on remuneration.*

### *Chapter 8. Mediation and judicial mediation before the ordinary courts*

#### *I Amicable settlement and mediation*

##### *Section 8-1. Amicable settlement of disputes before the courts*

*(1) At each stage of the case, the courts shall consider the possibility of a full or partial amicable settlement to the legal dispute through mediation or judicial mediation, unless the nature of the case or other circumstances suggest otherwise.*

*(2) In proceedings before the conciliation board, this consideration shall take place through mediation pursuant to the provisions in Section 6-8.*

#### *Section 8-2. Mediation*

*(1) Mediation takes place by the court attempting to provide a basis for an amicable settlement, either at a court hearing or through other contact with the parties. During mediation, the court shall not hold separate meetings with each party nor receive information that cannot be communicated to all parties involved. The court may not present proposals for a solution, offer advice or express points of view that could impair confidence in the impartiality of the court.*

*(2) If the parties reach an agreement, the settlement may be concluded as an in-court settlement pursuant to Section 19-11.*

#### *II Judicial mediation*

#### *Section 8-3. Judicial mediation*

*(1) The court may decide that judicial mediation pursuant to Sections 8-4 to 8-6 shall take place instead of or in addition to mediation pursuant to Section 8-2.*

*(2) When making the ruling, the court shall take into account the views of the parties regarding judicial mediation and the likelihood of reaching a settlement or simplifying the case. The court shall also take into account whether judicial mediation may be inappropriate due to differences in the relative strength of the parties, the costs of judicial mediation, previous attempts at mediation or other circumstances. Judicial mediation shall only take place against the will of the parties when special circumstances so dictate.*

#### *Section 8-4. The judicial mediator*

*(1) The preparatory judge in the case, one of the other judges of the court or a person from the court's selection of judicial mediators may act as the judicial mediator. The court may, with the consent of the parties, appoint a judicial mediator who is not on the selection of judicial mediators. The court may also appoint an assistant to the judicial mediator with the consent of the parties.*

*(2) Judicial mediators and assistants are subject to the same requirements as to impartiality as judges. An appointment of a judicial mediator or an assistant may be appealed on the grounds of partiality.*

*(3) An assistant or a judicial mediator who is not a judge at the court shall be entitled to remuneration determined by the court. The remuneration shall be determined according to legal aid rates unless the court, the parties and the judicial mediator or assistant have agreed otherwise. The King may issue regulations with more detailed provisions on remuneration.*

*(4) The chief judge shall establish a selection of judicial mediators. Courts may have a joint selection. The duty to establish a selection of judicial mediators does not apply to the Supreme Court. The members of the selection should together cover the range of expertise required for judicial mediation before the court. The judicial mediators in the selection shall have the qualifications necessary to act as judicial mediators. The King may issue regulations on the selection of judicial mediators, including qualification requirements.*

#### *Section 8-5. The proceedings in and the content of judicial mediation*

*(1) Judicial mediation shall take place outside court hearings. The judicial mediator shall determine the procedure to be followed in consultation with the parties. Meetings with the parties may be held jointly or separately.*

*(2) The parties shall attend the judicial mediation in person and may be accompanied by counsel.*

*(3) The judicial mediator shall act impartially and seek to clarify the parties' interests in the dispute with a view to reaching an amicable settlement. The mediator may identify proposals for a solution and may discuss the strengths and weaknesses in the parties' legal and factual arguments.*

*(4) The judicial mediator shall determine whether and to what extent evidence shall be presented at judicial mediation. Evidence shall not be presented without the consent of the parties and any third party by whom evidence or testimony is to be given.*

*(5) The judicial mediator shall maintain a record of mediation meetings, which shall state the name of the court, the time and place of the mediation meeting, the case number, the names of the mediator, parties and counsel, whether the parties attend in person and, if applicable, the names of representatives. The record shall state whether witnesses or experts have been examined and their identity. A party who makes an offer of settlement may require that the offer be recorded. The record shall form part of the case documents.*

*(6) If the parties reach an agreement, the settlement may be concluded as an in-court settlement, which shall be recorded in the judicial mediation record. In all other respects, Section 19-11 (2) to (4) apply correspondingly.*

#### **Section 8-6. Prohibited evidence and duty of confidentiality**

*(1) The parties cannot, in the same or in another case, testify as a party or a witness about what emerged at the judicial mediation. However, they are not precluded from providing information about specific evidence that was referred to and which has not emerged in another manner, or about proposals for an amicable settlement that are recorded pursuant to Section 8-5 (5). In all other contexts, the parties shall refrain from disclosing matters that were conveyed to them on condition of confidentiality.*

*(2) Judicial mediators and other persons who fall outside the scope of subsection (1) shall maintain confidentiality about what took place during the judicial mediation. However, they may testify as to whether a written agreement is in accordance with what was agreed during the judicial mediation.*

#### **Section 8-7. Further proceedings if no agreement is reached**

*(1) If the case is not concluded during mediation, it shall continue to be heard before the court. The court shall, insofar as possible, seek to ensure that unsuccessful judicial mediation does not cause delay in the progress of the case.*

*(2) A judge who has acted as judicial mediator in the case may only participate in the further hearing of the case at the request of the parties and if the judge does not consider it imprudent. Section 109 of the Courts of Justice Act shall not apply in the event of a change of judge.*

### **Right to be heard**

On all levels, both before a decision is made and during the tax appeal, the tax payer has the right to be heard. For the decision at the tax office, the tax payer is entitled to see the draft and comment it. This is regularly done in all cases before a decision is made. Further, this also applies before the court of appeal before a decision is made there. This is regulated in [the Tax Administration Act](#) section 13-6 (5).

Unofficial translation: the Tax Administration Act section 13-6 (5):

*«(5) The appellant shall be sent a draft of the lower instance's opinion. In cases where the appellant administrative authority is an appeal board, the appellant shall be sent a draft report of the appeal board's decision. However, the first and second paragraph do not apply to information that may be exempt from disclosure pursuant to Section 5-4, subsection 5.»*

### **Payment of taxes and appeal**

An appeal does not suspend the obligation to pay the taxes, cf. [the Tax Payment Act](#) section 10-1 (1) (Norwegian).

§ 10-1 (1): «Skatte- og avgiftskrav skal betales ved forfall og med de beløp som opprinnelig er fastsatt, selv om fastsettingen er under endring, påklaget eller brakt inn for domstolene. Første punktum gjelder



ikke når det kan gis utsatt iverksetting av vedtak etter skatteforvaltningsloven § 14-10 annet ledd og tolloven § 16-19.»

Exceptions are made for penalty tax and infringement fines.

It is however possible to make agreements with the tax collector of suspension of or agreements of periodically payments. This is regulated by the [Tax Payment Act](#) chapter 15 (Norwegian).

#### «§ 15-1. Betalingsutsettelse og betalingsnedsettelse av hensyn til skyldneren

(1) Når noen på grunn av dødsfall, særlig alvorlig sykdom eller lignende årsaker er midlertidig ute av stand til å innfri sine skatte- og avgiftsforpliktelser, og det vil være uforholdsmessig tyngende å fortsette innkrevingen, kan det gis utsettelse med betalingen. Er betalingsevnen varig svekket, kan skatte- og avgiftskravet settes ned eller frafalles. For skatte- og avgiftskrav som nevnt i § 1-1 annet ledd bokstav a, kan endelig avgjørelse om å sette ned eller frafalle skatte- eller avgiftskravet først treffes når skattefastsetting er foretatt.

(2) Avgjørelser som nevnt i første ledd treffes av innkreivingsmyndighetene. Skattedirektoratet fastsetter nærmere regler om innkreivingsmyndighetens kompetanse.

#### § 15-2. Betalingsutsettelse og betalingsnedsettelse av hensyn til det offentlige som kreditor

(1) Fremsetter skyldneren et betalingstilbud, kan et skatte- og avgiftskrav settes ned, eller det kan gis utsettelse med betalingen. Det er et vilkår at skyldneren ikke er i stand til å innfri kravet på vanlig måte, og at betalingstilbudet antas å gi bedre dekning enn fortsatt innfordring. Betalingstilbudet må være det beste skyldneren kan tilby, og avgjørelsen må ikke virke støtende eller være egnet til å svekke den alminnelige betalingsmoral.

(2) Krav med forfall som ligger mer enn ti år tilbake i tid, kan settes ned dersom fortsatt innfordring ikke antas å gi dekning av betydning. Avgjørelsen må ikke virke støtende eller være egnet til å svekke den alminnelige betalingsmoralen.

(3) Det kan settes ytterligere vilkår for å få innvilget en betalingsordning etter første og annet ledd.

(4) Avgjørelser etter denne paragraf treffes av innkreivingsmyndighetene. Skattedirektoratet fastsetter nærmere regler om innkreivingsmyndighetens kompetanse.

#### § 15-3. Betalingsutsettelse for formuesskatt

(1) Personlig eier av virksomhet som ikke utarbeider konsernregnskap, og som har negativt årsresultat i årsregnskapet for 2020, kan kreve å utsette betalingen av formuesskatten på denne virksomhetsformuen.

(2) Personlig eier av selskap i konsern etter regnskapsloven § 1-3 som utarbeider konsernregnskap, og som har negativt årsresultat i konsernregnskapet for 2020, kan kreve å utsette betalingen av formuesskatt på aksjer i selskapet.

(3) Formue i land utenfor EØS er ikke omfattet av utsettelsesordningen.

(4) Som virksomhetsformue regnes formue i aksjer, andeler i selskap med deltakerfastsetting og driftsmidler i enkeltpersonforetak som er omfattet av verdsettingsrabatten i skatteloven § 4-17 annet ledd og næringseiendom.

(5) Utsatt betaling etter denne bestemmelsen kan kreves i ett år for formuesskatt for inntektsåret 2020 når samlet utsatt formuesskatt overstiger 30 000 kroner i inntektsåret.

(6) Utsatt formuesskatt tillegges en egen rente frem til ny betalingsfrist for den utsatte formuesskatten. Ved oversittelse av ny betalingsfrist beregnes forsinkelsesrente etter § 11-1 av kravet tillagt rente etter første punktum.

*(7) Skattyter kan fritas for forskuddstrekk og forskuddsskatt, som ikke er innbetalt, tilsvarende forventet utsatt formuesskatt etter første ledd eller andre ledd.*

*(8) Departementet kan i forskrift gi nærmere regler til utfylling og gjennomføring av denne paragraf.*

#### *§ 15-4. Betalingsutsettelse i økonomiske krisesituasjoner*

*Departementet kan i forskrift gi særlige regler om betalingsutsettelse av skatte- og avgiftskrav og nedsettelse av renter i økonomiske krisesituasjoner»*

### **Costs of the tax appeal**

For the appeal to the tax appeal board, there is not cost for either of the parties.

For the court, the party who get his or her claims uphold by the court, usually has the right to get his/hers costs covered by the other party. Exceptions can be if the costs can be related to neglect from the other party, if it was of importance to get the question decided because it was questionable, or it was a question of general importance. Also, the difference of strength between the parties can be of relevance.

This is regulated in [the Act relating to Mediation and Procedure in civil disputes](#).

Unofficial translation: [Act relating to Mediation and Procedure in civil disputes \(The Dispute Act\)](#) sections 20-1 – 20-3:

#### *Section 20-1 Scope*

- (1) This Chapter applies to claims by the parties for compensation for costs in legal proceedings. The Court Fees Act shall apply to the parties' duty to pay fees to the state for procedural actions.*
- (2) Compensation for legal costs pursuant to this Chapter can only be claimed when provided by law or agreed between the parties.*
- (3) The provisions relating to parties apply correspondingly to interveners and in cases where the State appears in the case pursuant to Section 30-13.*

#### *Section 20-2. Award of costs to the successful party*

- (1) A party who is successful in an action is entitled to full compensation for his/her legal costs from the opposite party.*
- (2) An action is successful if the court finds in favour of the party in the whole or in the main, or if the opposite party's action is rejected or dismissed because it is waived or because the courts do not have jurisdiction. If the action relates to several claims between the same parties, the overall outcome shall be decisive.*
- (3) The court can exempt the opposite party from liability for legal costs in whole or in part if the court finds that compelling grounds justify exemption. In particular, the court shall take into account:*
  - a) whether there was just cause to have the case heard because the case was doubtful or because the evidence was clarified only after the action was brought,*
  - b) whether the successful party can be reproached for bringing the action or whether the party has rejected a reasonable offer of settlement, or*
  - c) whether the case is important to the welfare of the party and the relative strength of the parties justifies an exemption.*

### *Section 20-3. Award of costs to a party who has succeeded to a significant degree*

*A party who the court has found in favour of but has not won the case, cf. Section 20-2, may be awarded legal costs from the opposite party in whole or in part if there are compelling grounds for doing so. In addition to the factors mentioned in Section 20-2 (3), second sentence, the court shall place particular emphasis on the extent to which the court has found in favour of the party and the proportion of the legal costs that relate to that part of the case.*

### *Section 20-4. Costs irrespective of outcome*

*A party may be awarded legal costs in whole or in part irrespective of the outcome of the case:*

- a) if the action has been brought without good reason and the party accepts the claim at the earliest opportunity,*
- b) if the action is dismissed for reasons beyond the control of the party and there is no doubt that the party would otherwise have succeeded, or*
- c) to the extent the costs have arisen due to the opposite party's omission.”*

### **Anonymity**

The court can decide to hold a hearing in camera due to the protection of privacy or other interest. this is regulated by the [The Court of Justice Act](#), section 125.

Unofficial translation: [The Court of Justice Act](#).

“ § 125. The court may decide to hold a hearing, in whole or in part, in camera

- a. in the interests of the nation's relationship to a foreign power,*
- b. in the interests of protection of privacy or decency,*
- c. where special circumstances give grounds to fear that public accessibility will complicate the elucidation of the proceedings, thereby necessitating closed doors,*
- d. where a defendant is under 18 years of age, protection of the aggrieved party's reputation requires it, or an accused or a witness requests it on grounds that the court finds satisfactory,*
- e. where a witness is questioned anonymously cf. the Criminal Procedure Act § 130 a, or*
- f. in wartime, as necessitated by military operations or the security of military divisions, or other special circumstances.*

*In cases relating to the Marriage Act or the Children Act, and in proceedings between spouses or divorced parties regarding the division or allocation of assets, the hearing shall be held in camera, unless the court, on special grounds, decides to hold all or part of the proceedings in public. The same applies to equivalent cases involving previously or currently cohabiting parties.*

*Hearings concerning the exclusion of evidence pertaining to information as stated in the Criminal Proceedings Act § 216, first paragraph, third sentence, litra d), first sentence, shall be held in camera.»*

### **Judgement of the Tax Appeal Board.**

There is a main rule for publicity and access to documents in public sector, which is regulated in the [Act relating to the right of access to documents held by public authorities and public undertakings](#). The purpose is to “facilitate an open and transparent public administration, and thereby strengthen freedom of information and expression, democratic participation, legal safeguards for the individual, confidence in the public authorities and control by the public. The Act shall also facilitate the re-use of

*public information*", cf. an unofficial translation of the act's section 1. Section 3 is regarded as the basis for publicity of judgements of the Tax Appeal Board.

Unofficial translation: [the Act relating to the right of access to documents held by public authorities and public undertakings](#), section 3:

*" Section 3.Main rule*

*Case documents, journals and similar registers of an administrative agency are public except as otherwise provided by statute or by regulations pursuant thereto. Any person may apply to an administrative agency for access to case documents, journals and similar registers of that administrative agency."*

#### Anonymity – judgement of the Tax Appeal Board

The access is limited by further provisions to preserve confidentiality. This is also regulated in the same act, chapter 3 ,specifically section 13 (unofficial translation):

*"Information that is subject to a duty of confidentiality by or pursuant to law is exempted from access.*

*The provisions of the Public Administration Act concerning the duty of confidentiality give independent legal persons as mentioned in section 2 first paragraph (c) or (d) of this Act the right to make exemptions in respect of documents and information to the same extent as they give administrative agencies such right.*

*Where a request for access concerns a document containing information that is subject to a duty of confidentiality, and this duty of confidentiality ceases when the consent of the person entitled to confidentiality has been obtained, the request for access together with any reasons given shall on request be submitted to the person concerned allowing a suitable period for reply. Failure by the person concerned to reply shall be considered a denial of consent."*

## Annex part 1 - item 40

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

Confidentiality between the taxpayer and his lawyer is regarded as a general principle based in [The Constitution of the Kingdom of Norway](#) section 95 and 102. The principle is also expressed in other regulations as will be mentioned under and is acknowledged by the Supreme Court in several cases.

Unofficial translation of [Constitution of the Kingdom of Norway](#), section 95:

*"Everyone has the right to have their case tried by an independent and impartial court within reasonable time. Legal proceedings shall be fair and public. The court may however conduct proceedings in camera if considerations of the privacy of the parties concerned or if weighty and significant public interests necessitate this."*

*The authorities of the state shall ensure the independence and impartiality of the courts and the members of the judiciary."*

Section 102:

*" Everyone has the right to the respect of their privacy and family life, their home and their communication. Search of private homes shall not be made except in criminal cases."*

*The authorities of the state shall ensure the protection of personal integrity."*

The privilege is further derived from the regulations in the [Penal Code](#), section 211.

Unofficial translation: [The Penal Code](#):

*"Section 211 Breach of a duty of confidentiality for certain professions"*

*A penalty of a fine or imprisonment for a term not exceeding one year shall be applied to any clergy of the Church of Norway, priests or leaders in registered faith communities, lawyers, defence counsel in criminal proceedings, mediators in marital cases and their assistants who illicitly reveal secrets confided to them or their superiors in connection with their position or assignment."*

In addition, there are regulations in the [Act relating to Mediation and Procedure in Civil Disputes \(The Dispute Act\)](#) section 22-5 and the [Criminal Procedure Act](#) section 119 regarding exemption from evidence for information confided to lawyers, among other professions.

Unofficial translations:

[The Act relating to Mediation and Procedure in Civil Disputes \(The Dispute Act\)](#) section 22-5:

*"(1) The Court cannot hear evidence from clergymen in the state church, priests or pastors in Registered religious communities, lawyers, defence counsel in criminal cases, conciliators in matrimonial cases, medical practitioners, psychologists, pharmacists, midwives or nurses about something that was confided to them in their professional capacity. The same applies to subordinates and assistants who, by virtue of their positions, obtained knowledge that was confided to the above-mentioned persons."*

*(2) The court may exempt a party or a witness from providing access to evidence about something that has been confided to him or her in the course of spiritual guidance, social welfare work, medical treatment, legal aid pursuant to Section 218 (2) of the Courts of Justice Act or any similar activity, even if the matter falls outside the scope of subsection (1)."*

*(3) The person entitled to confidentiality pursuant to this section may consent to the presentation of*

such evidence.”

[Criminal Procedure Act](#) section 119:

*“Without the consent of the person entitled to the preservation of secrecy, the court may not receive any statement from clergymen in the state church, priests or pastors in registered religious communities, lawyers, defence counsel in criminal cases, conciliators in matrimonial cases, medical practitioners, psychologists, chemists, midwives or nurses about anything that has been confided to them in their official capacity.*

*The same applies to subordinates and assistants who in their official capacity who has acquired knowledge of anything that has been confided to the persons mentioned above.*

*This prohibition no longer applies if the statement is needed to prevent an innocent person from being punished.*

*If the person who is entitled to the preservation of secrecy does not consent to the examination taking place in public, the statement shall only be communicated to the court and the parties at a sitting in camera and subject to an order to observe a duty of secrecy.”*

For seizure, there is also an exemption in the Criminal Procedure Act section 204 (unofficial translation):

*«Documents or anything else whose contents a witness may refuse to witness about pursuant to sections 117 to 121 and 124 to 125, and which are in the possession either of a person who can refuse to testify or of a person who has a legal interest to keeping them secret, can not be seized. In so far a duty to testify may be imposed in certain cases pursuant to the said provisions, a corresponding power to order seizure shall apply.*

*The prohibition in the first paragraph does not apply to documents or anything else that contains confidences between persons who are suspected to be accomplices to the criminal act. Nor does it prevent documents or anything else being removed from an unlawful possessor to enable them to be delivered to the person entitled hereto.”*

## **Code of Conduct for Lawyers**

The confidentiality privilege between the lawyer and his client and the lawyer's loyalty for his client is also regulated in the [Code of Conduct for Lawyers](#). This regulation has legal basis in the Courts of Justice Act. The Supervisory Council for Legal Practice is supervising the Code of Conduct for Lawyers which can have disciplinary consequences for the lawyer.

The Code of Conduct for Lawyers article 2.3.1, 2.3.2 and 2.3.3.:

*“2.3.1 When practising as a lawyer, it is of fundamental importance that clients and others can entrust the lawyer with information that the lawyer is obliged not to disclose. The lawyer's duty to treat information confidentially is a necessary prerequisite for confidence and is therefore a basic and cardinal right and obligation for the lawyer. The lawyer's duty to observe confidentiality with regard to information he receives serves to promote the administration of justice as well as the interests of the client and is therefore entitled to a high degree of protection by the government.*

*2.3.2 A lawyer must observe the legal duty of confidentiality. Information received by the lawyer in the conduct of his profession must be treated with discretion, even when the information is not encompassed by his legal duty of confidentiality. There is no time limit on the duty of confidentiality.*

*2.3.3 The lawyer shall require that his associates, staff or persons he engages in connection with his practice observe the same duty of confidentiality.”*

### **The upcoming Lawyer Act**

It can also be mentioned that a new Lawyer Act is in the making. The law will contain a specific regulation regarding lawyers' duty of confidentiality, as it has been practised with basis in the above-mentioned regulations and the Supreme Court.

## **Annex part 1 – item 123 and 124**

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

In Norway it is stated that the authorities must never make random, arbitrary or negligent decisions against the taxpayer. The institutional framework, written law and instructions, routines and guidelines, requirements of due process, legal protection, safeguards and necessary policy considerations, are all together regarded as a taxpayer's charter or bill of rights, which are legally effective. In constitutional common law it is also stated that the tax authorities must always draw on written rules of law, or instructions based upon the law, in order to intervene when taxpayers' rights are in question. If not, decisions will be regarded as a breach of power and declared null and void.

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

See answer above.

We also have the Norwegian Tax Administration Act that is legally effective and regulates taxpayers' rights.

Link (in Norwegian): [Lov om skatteforvaltning \(skatteforvaltningsloven\) - Lovdata](#)

See the attached unofficial translation.





# Bill 53

(2015–2016)

(First reading of the bill)

Recommendation to the Storting 231 L (2015-2016), cf. Proposition to the

Storting 38 L (2015-2016), cf.

On April 28, 2016, the Storting

passed a parliamentary  
resolution relating to the

Act on Tax Administration (the Tax Administration Act)

## Chapter 1 Introductory provisions §

### 1-1 *Scope of the Act*

The Act applies to assessment of

- a) tax on income and wealth, tonnage tax, natural resource tax and economic rent tax under the Tax Act, as well as social insurance under Chapter 23 of the Social Insurance Act. (Wealth and income tax)
- b) tax on wealth and income under the Svalbard Tax Act (Svalbard tax)
- c) tax on income under the Jan Mayen Tax Act (Jan Mayen tax)
- d) tax on income under the Act relating to Tax on Foreign Artists (the Foreign Artists Tax)
- e) tax on wealth and income under the Petroleum Tax Act (Petroleum tax)
- f) value added tax under the Value Added Tax Act (VAT)
- g) payroll tax under section 23 of the National Insurance Act (payroll tax)
- h) excise tax under the Excise Tax Act (excise tax)
- i) taxes under the Motor Vehicle and Boat Tax Act (motor vehicle taxes)
- j) compensation of VAT for municipalities, counties, etc. under the VAT Compensation Act (VAT Compensation).

### § 1-2 *Definitions*

For the purpose of this Act, means

- a) tax: taxes, duties and VAT compensation as stated in Section 1-1
- b) taxpayer: natural or legal person who is liable for or subject to tax
- c) tax authorities: authorities as stated in Chapter 2
- d) individual decision: decision made by the tax authorities pursuant to this Act and which determines the rights or obligations of a particular taxpayer, third party or a tax-deduction party.

### § 1-3 *Relationship with the Public Administration Act*

The Public Administration Act does not apply to processing cases under this Act, with the following exceptions:

- a) Section 15 a) of the Public Administration Act on electronic communication and regulations issued pursuant to the provision applies to processing cases under this Act. The Ministry may issue regulations as stated in Section 15 a), subsection 3 of the Public Administration Act for the processing of cases under the Act herein.
- b) Chapter VII of the Public Administration Act on regulations applies to the processing of cases under this Act.

## Chapter 2 Tax authorities

§ 2-1 *Wealth and income tax, Jan Mayen tax, foreign artists' tax, payroll tax and VAT*

The Tax Office, the Directorate of Taxes, the Tax Appeal Board and the Secretariat of the Tax Appeal Board are authorities for wealth and income tax, Jan Mayen tax, foreign artists' tax, payroll tax and VAT.

#### *§ 2-2 Petroleum tax*

The Petroleum Tax office and the Petroleum Tax Appeal Board are authorities for taxpayers engaged in production, processing and pipeline transport of petroleum in areas as stated in Section 1 of the Petroleum Tax Act, cf. Section 6 of the Petroleum Tax Act.

#### *§ 2-3 Svalbard tax*

The Tax Office, the Directorate of Taxes and the Tax Appeal Board for Svalbard are authorities for Svalbard tax.

#### *§ 2-4 VAT Compensation*

The Tax Office and the Directorate of Taxes are authorities for VAT compensation.

#### *§ 2-5 Excise tax*

The Tax Office and the Directorate of Taxes are authorities for excise tax.

#### *§ 2-6 Motor vehicle taxes*

The Tax Office and the Directorate of Taxes are authorities for motor vehicle tax.

#### *§ 2-7 Tax authority in the first instance*

The Tax Office and the Petroleum Tax Office are tax authorities in the first instance.

#### *§ 2-8 Appointment of appeal board members, composition of the appeal boards and organization of the appeal boards' work*

(1) The Ministry appoints members of the Tax Appeal Board and Petroleum Tax Appeal Board.

(2) Longyearbyen local council appoints members of the Tax Appeal Board for Svalbard.

(3) The Ministry may issue regulations relating to appointment of appeal board members, the composition of the appeal boards and organization of the appeal boards' work.

#### *§ 2-9 The appeal boards' independent position*

(1) The Ministry, the Directorate of Taxes, the Tax Office and the Petroleum Tax Office may not, either generally or in individual cases, instruct the

Tax Appeal Board, the Tax Appeal Board for Svalbard and the Petroleum Tax Appeal Board.

(2) The Ministry, the Directorate of Taxes, the Tax Office and the Petroleum Tax Office cannot amend decisions made by the Tax Appeal Board, the Tax Appeal Board for Svalbard and the Petroleum Tax Appeal Board. The first sentence does not apply to changes in tax assessment pursuant to Section 12-1, subsection 3.

(3) The Ministry, the Directorate of Taxes and the Tax office may not, either generally or in individual cases, instruct the secretariat for the Tax Appeal Board.

#### *§ 2-10 Grounds for exclusion*

The following cannot serve as members of an appeal board as stated in Sections 2-1 to 2-3:

- a) the Attorney General, district attorneys, police officers, police lawyers and police inspectors,
- b) employees in the Ministry of Finance, civil servants in the Directorate of Taxes and the tax offices, as well as members of the secretariat for the Tax Appeal Board.,
- c) any person who in the last ten years has been punished for violation of this Act, the Tax Assessment Act, the VAT Act, the Tax Payment Act, Sections 378,379 and 406 of the Penal Code, or the Accounting Act,
- d) any person who in the last ten years has been imposed an extra additional tax pursuant to Section 14-6.

#### *§ 2-11 Concurrent appointments*

No one can at the same time be a member, or deputy member of more than one appeal board, as stated in Sections 2-1 to 2-3.

#### *§ 2-12 Hired assistance*

The tax authorities may hire expert assistance at all stages of case preparation. A hired expert may be allowed to attend the meetings of the appeal board. The expert may also be authorized to make decisions pursuant to Chapter 10.

#### *§ 2-13 Authority to other decision-making bodies*

The Ministry may issue regulations that other decision-making bodies than those stated in this chapter may exercise authority under this Act.

### **Chapter 3 Confidentiality**

#### *§ 3-1 The general rule on confidentiality*

(1) Anyone who has or has had duties, a position or a commission related to the tax

authorities shall prevent unauthorized access to or knowledge of what he in his work has been informed of in regards to someone's wealth or income conditions or other economic, business or personal relationships. The person acceding to the duties, position or commission shall submit a written declaration that they are aware of and will comply with the duty of confidentiality.

(2) The duty of confidentiality does not include

- a) the contents of tax rolls, which pursuant to Section 9.7 shall be available for public inspection, or subsequent amendments thereto.
- b) information that a tradesman is or is not registered in the VAT Register, or simplified VAT registration scheme or pursuant to the Excise Tax Act.

### *§ 3-2 The relationship with the right of access to case documents*

The duty of confidentiality pursuant to Section 3-1 does not preclude that the information in a case is made known pursuant to Section 5-4.

### *§ 3-3 Disclosure of information to public authorities, etc.*

The duty of confidentiality under Section 3-1 does not preclude the information being given

- a) to public authorities who may use this in their work on taxes, customs, duties, social security, grants or contributions from public funds,
- b) to public authorities for use in connection with the enforcement of legislation on working environment, occupational pension schemes, import and export of goods, accounting obligations and accountants, auditing services, lottery, private limited liability companies or foundations and to the public authorities who audit the public sector, and to the Supervisory Council for Legal Practice to use for supervisory purposes,
- c) to public authorities to use for statistical purposes,
- d) to public authorities when necessary to obtain further information,
- e) to publicly appointed commissions of inquiry,
- f) to the police, the prosecuting authority or tax authorities for use in a criminal case. For criminal case violations of provisions outside the authorities' area of administration, the information is provided only when there is reasonable cause to suspect a violation that can result in a penalty higher than a term of imprisonment of 6 months. Information on gross

and net income, gross assets and liabilities may be provided for use during the calculation of a penalty or compensation in criminal proceedings.

- g) to the Norwegian National Authority for Investigation and Prosecution of Economic and Environmental Crime "Økokrim" upon their request due to a notification about a suspicious transaction made pursuant to the Money Laundering Act.
- h) to others in cases of statutory provisions which establish or clearly require that confidentiality should not preclude providing the information
- i) to the enforcement authorities in cases of distraint or arrest.
- j) in connection with the exchange of information (coordination) as provided in the Act relating to the Reporting Obligations of Enterprises.
- k) to deputy sheriffs, execution and enforcement bailiffs, police stations with civilian judicial duties and municipal courts for use in probate cases, when an access request concerns a deceased tax assessment data, and there is no formal decision on the form of probate. The same applies to a deceased's spouse and heir (as defined in Section 124, subsection 1 and 2 of the Probate Act) when he or she can demonstrate objective need for access. When the form of probate is selected, it is the person or persons representing the estate who has/have the right of access.

### *§ 3-4 Disclosure of information to public authorities, etc.*

The duty of confidentiality under Section 3-1 shall not preclude information about the national identity number and d-number of an individual taxpayer or the organization number of an impersonal taxpayer, name, address, tax class, the prescribed net worth and net income, taxes and duties from being given to financial institutions (cf. Financial Institutions Act), insurance companies (cf. Insurance Act) and credit bureaus. Credit bureau means companies which provide information concerning creditworthiness and financial solvency. These companies' use of the information shall follow the provisions of the Personal Data Act.

### *§ 3-5 Disclosure of information relating to petroleum activities*

(1) Information the tax authorities receive about companies or persons who are liable to tax under the Petroleum Tax Act, may notwithstanding the

duty of confidentiality be made available to other public authorities insofar as this is necessary for work involving estimation of future taxes and duties from the petroleum activities on the Norwegian Continental Shelf in connection with preparation of reports and propositions to the Storting.

(2) Information the tax authorities receive pursuant to Section 8-10 may be provided to the Ministry of Oil and Energy notwithstanding the duty of confidentiality.

#### *§ 3-6 Disclosure of information for use in work on pensions*

(1) The duty of confidentiality pursuant to Section 3-1 shall not preclude the joint body pursuant to Section 18 of the AFP Subsidies Act from being granted access to information on gross income of employees covered by an early retirement agreement.

(2) The duty of confidentiality pursuant to Section 3-1 shall not preclude the pension fund, which has a public sector pension scheme, from being granted access to information on gross income of employees that receive disability pension from the fund.

#### *§ 3-7 Limitations in confidentiality when no protection is required*

The duty of confidentiality pursuant to Section 3-1 does not preclude that a) information is disclosed insofar as those entitled to confidentiality agree to this

- b) the information is used when the need for protection must be deemed to have been taken care of, as the information is presented in statistical form or identifying characteristics are otherwise omitted.
- c) the information is used when it is generally known or generally available elsewhere.

#### *§ 3-8 Information for use in research*

Notwithstanding the duty of confidentiality under Section 3-1, the Directorate of Taxes may approve that information is provided for research purposes in accordance with Section 13 d) of the Public Administration Act.

#### *§ 3-9 Transferred confidentiality*

If information is disclosed in cases as stated in Sections 3-2, 3-3, 3-5, 3-6 or 3-8, to someone who does not have a duty of confidentiality under other law, or to the Ministry of Finance, the duty of

confidentiality pursuant to Section 3-1 applies correspondingly to the party who receives the information. The person providing the information shall also make others aware of this. This information may still be used for the purpose for which the grounds were given.

### **Chapter 4 Impartiality**

#### *§ 4-1 Impartiality*

(1) A civil servant and any other person who performs services or work for the tax authorities is disqualified from participating in preparing the basis for a decision or when deciding on a matter when

- a) the matter concerns the person concerned or someone related to the person concerned by blood or marriage in an ascending or descending line, or in a collateral branch up to and including cousins
- b) the matter concerns someone who the person concerned is or has been married or engaged to or co-habiting with, or the matter concerns children of someone with whom the person concerned has been married or engaged to or co-habiting with.
- c) the matter concerns the person concerned's foster father or mother or foster children
- d) the matter concerns someone who the person concerned is or has been a guardian or agent for
- e) the matter concerns a company, association, organization, business enterprise or estate where the person concerned or anyone as stated in litra a) to d) has a substantial financial interest, or where the person concerned, his or her spouse or cohabiting partner are members of the board, supervisory board or corporate assembly.
- f) the matter concerns the person concerned's client, employer, someone who is the person concerned's direct subordinate or superior at work outside the tax administration, someone who is employed in the person concerned's own service or someone who the person concerned in direct competition with
- g) a directly superior civil servant is incompetent in the matter
- h) the person concerned has participated in a previous decision on the matter as a member of the appeal board or
- i) other special circumstances that are likely to undermine confidence in the impartiality of the person concerned.

(2) The first paragraph, litra g) does not preclude tax officers from preparing the case.

(3) The first paragraph does not apply if it is obvious that the connection to the case or the person it concerns would not affect the person concerned's standpoint and neither public nor private interests dictate that the person in question should stand down.

#### *§ 4-2 Decision on the question of impartiality*

(1) The civil servant, etc., decides the question of impartiality him or herself. The person concerned shall present the matter to his immediate superior for a decision if the person the matter concerns so requires, and this can be done without undue loss of time, or if the civil servant finds grounds for this.

(2) Appeal boards decide whether a member is disqualified, but the member does not participate in the decision. If the question of disqualification concerns several members in the same case, none of them shall participate in the decision on the question of impartiality. If this means that the decision-making body cannot make the decision, all members shall still participate in the decision on the question of impartiality. A member shall notify in good time of circumstances that make or may disqualify the person concerned. Before the question is decided, the deputy or other substitute should be summoned and participate in the decision if this can be done without undue loss of time or expense.

#### *§ 4-3 Preliminary decision*

Although a civil servant is disqualified, the person concerned may deal with or make a preliminary decision in a case if postponement cannot take place without considerable inconvenience or adverse effects.

#### *§ 4-4 Deputy*

When a civil servant is disqualified, if necessary, a deputy for the person in question shall be appointed or chosen. If appointment of a deputy is very inconvenient, the Ministry may in individual cases decide that the case shall be transferred to an equally ranked or superior tax authority.

### **Chapter 5 General case processing rules**

#### *§ 5-1 Duty to provide guidance*

(1) The tax authorities shall on request provide guidance in filling out tax returns, etc. When the work situation permits, the tax authorities provide guidance on laws, regulations and common practice that are of significance to the enquirer's rights and

obligations, and if possible circumstances that are of particular significance can be pointed out.

(2) Unless there are special reasons to the contrary, whoever wants to may be given the opportunity to speak to a tax official about their tax liability or their duty to provide information. If during such conversations the taxpayer provides new information relevant to the case, if possible, the information shall be written down.

(3) If someone makes an inquiry with another agency than the one dealing with the case, the agency that receives the inquiry shall, if possible, refer the person in question to the proper agency or on its own initiative forward the inquiry to the proper agency. The sender shall be informed if the inquiry is forwarded.

(4) If an inquiry contains errors, misunderstandings, inaccuracies or other defects that the sender should correct, the tax authorities shall, if necessary, notify of this. At the same time, the tax authorities should set a time limit for correction of the error and if necessary provide guidance on how this can be done.

#### *§ 5-2 Processing time, provisional reply*

(1) The tax authorities shall prepare and decide the case without undue delay.

(2) If it is expected to take an unreasonably long time until an inquiry can be answered, the agency that received the inquiry shall as soon as possible give a provisional reply. The reply shall state the reason why the inquiry cannot be dealt with earlier, and if possible state when a reply can be expected. No provisional reply is required if it is deemed to be clearly unnecessary.

#### *§ 5-3 Agent*

(1) Anyone who has rights or obligations to the tax authorities is entitled to be assisted or represented by an agent at all stages of the processing.

(2) The agent shall submit his or her authorization when the tax authorities request this,

(3) Notifications and inquiries from the tax authorities shall be directed to the agent when the matter is clearly covered by the authorization. When the interests of the principal indicate this, notifications and inquiries may be sent to this person directly. The agent shall be made aware of such inquiries when these may be of importance to the person concerned.

(4) Subsection 3 does not preclude that tax returns, tax deduction notices, notices about tax

settlement and similar mass mailings are sent directly to a taxpayer who has an agent.

#### § 5-4 *Right of access to case documents*

(1) Everyone has the right to acquaint themselves with case documents in their own case.

(2) However, the tax authorities can withhold documents

- a) that have been prepared for case preparation by the agency itself, a superior, subordinate or equally ranking agency or by an appointed or hired adviser or expert or
- b) when the interests of the tax authorities' auditing work indicates this.

(3) Even though a document or parts thereof are exempt under subsection 2 litra a), the person in question is entitled to acquaint him or herself with the part of the document that contains factual information or summaries or other presentation of the facts. However, this does not apply to factual information with no importance for the decision and also not when the information or adaptation is found in another document to which the person requesting access has access.

(4) When it is possible to grant exemptions from access, the tax authorities shall still consider whether to grant full or partial access. Access should be granted if the interests of the person requesting access outweighs the need for an exemption.

(5) The person who requests access, is not entitled to become acquainted with information that concerns other's technical devices, production methods, business analyses and calculations and trade secrets, when the information is of such a nature that others may use it in their own business activities.

(6) The tax authorities determine on the basis of proper processing how the document or parts thereof shall be disclosed to the person requesting access. A copy of the document shall be given on request. If the person in question is entitled to access to parts of a document, the information may be given as extracts.

(7) If a request to become acquainted with a certain document or information is denied, it shall be informed under which provision the refusal is authorized. The refusal shall inform about the right of appeal pursuant to subsection 8 and the appeal deadline.

(8) The refusal of a request for access may be appealed in accordance with the provisions in Chapter 13. The appeal deadline is still three weeks.

#### § 5-5 *Calculation of deadline, etc.*

(1) Unless otherwise determined, deadlines under this Act or regulations pursuant to the Act begin to run from the time the notification was received.

(2) The deadline is calculated in accordance with the Sections 148 and 149 of the Courts of Justice Act.

(3) The Ministry can issue regulations on interruption of a deadline and when the deadline expires.

#### § 5-6 *Prior notice*

(1) Before an individual decision is made, the person the decision concerns shall be notified and given a suitable deadline to comment on the matter. Whoever has the right to appeal under Section 13-2 shall be notified of the decision as stated in this provision.

(2) The prior notice shall specify what the matter concerns and otherwise include what is deemed necessary so that the person the decision concerns can protect their interests in a proper manner.

(3) Prior notice is not necessary if

- a) notification would mean that there is risk the decision cannot be implemented
- b) the person the decision concerns has no known address and tracing will require more time or work than is reasonable, considering the person concerned's interests and the importance of the notice or
- c) the person the decision concerns has already, through an application, appeal or otherwise, become aware that the decision shall be made and has had a reasonable opportunity and time to comment, or for other reasons the notice is considered to be clearly unnecessary.

(4) Prior notice shall not be sent for decisions as stated in Section 9-2, subsection 3.

(5) If an individual decision has been made without mandatory notice having been given, the person the decision concerns may, through an appeal, have the decision reviewed by the same authority.

(6) If prior notice has been sent and it is clear that a decision will not be made, the person who receives the prior notice shall be informed of the outcome of the case.

#### § 5-7 *Grounds*

(1) The grounds for an individual decision shall be given. However, this does not apply to decisions as stated in Section 9-2, subsection 3.

(2) The scope and content of the grounds shall be adapted to the nature and importance of the decision. The grounds shall refer to the regulations and the facts on which the decision is based, unless this must be deemed unnecessary. If the facts have been described by the taxpayer or a third party or in a document that the person concerned has been made aware of, a reference to the previously submitted documentation is sufficient. If the decision is in accordance with the prior notice from the tax authorities, and the taxpayer or the third party has had no objections, a reference to the notice is sufficient.

(3) The grounds may be omitted insofar as these cannot be given without disclosing information that the taxpayer or the third party is not entitled to be acquainted with pursuant to Section 5-4, subsection 5.

#### *§ 5-8 Notification of an individual decision*

(1) The tax authorities shall notify of an individual decision to the person the decision concerns.

(2) The notification shall provide information about any right of appeal, appeal deadline, appeal board and the appeal procedure and about the right pursuant to Section 5-4 to see the case documents and about any deadline for legal action. In the event of an amendment to a previous decision, information shall be provided about the right to require reimbursement of legal costs pursuant to Section 59, unless it is unlikely that the person the decision concerns has had significant legal costs, or it must be assumed that the person in question is aware of this right. If conditions have been set for taking legal action pursuant to Section 15-5, information shall be provided about this.

#### *§ 5-9 Legal costs*

(1) When the tax authorities' individual decision has been amended in favour of the person the decision concerns, the person concerned shall be awarded reimbursement of significant costs that have been necessary to have the decision amended. However, this does not apply if the amendment is due to the person concerned's own circumstances or circumstances outside the person concerned and the tax authorities' control, or other special circumstances indicate otherwise.

(2) The question of reimbursement of legal costs is decided by the authority that amends the decision.

However, the question is decided by the

a) tax office when the amendment decision has been made by

the Tax Appeal Board

b) the Petroleum Tax Appeal Board when the amendment decision has been made by the Petroleum Tax Appeal Board.

(3) The deadline for filing a claim for reimbursement of legal costs is six weeks after the notification of the amendment decision has been received.

(4) The decision on case costs may be appealed in accordance with the provisions regarding appeals against individual decisions on tax assessment in chapter 13.

#### *§ 5-10 Effect of procedural error*

If the provisions regarding procedure in this Act are not complied with when processing a case that concerns an individual decision, the decision is still valid when there is reason to assume that the error cannot have had a decisive effect on the contents of the decision.

### **Chapter 6 Binding advance rulings**

#### *§ 6-1 Binding advance rulings*

(1) At the request of a taxpayer, the tax authorities can provide a binding advance ruling on the tax implications of a specific planned disposition before it is initiated. This only applies where it is of great significance to the taxpayer to have the implications clarified in advance or where the question is of general interest.

(2) The Petroleum Taxation Office may, on request, provide a binding advance ruling on what shall be included as taxable income under Section 5, subsection 1 of the Petroleum Tax Act for sales of natural gas. This applies only to transactions between parties with a community of interest, cf. Section 13-1 of the Tax Act. The first sentence applies correspondingly when, under Section 5, a tax-liable entity removes natural gas from a special-tax-liable activity. The Ministry may determine that this paragraph shall not apply to certain types of natural gas.

(3) A binding advance ruling that has been made in accordance with this provision is to be used as the basis for assessment if the taxpayer so requires and the actual disposition is performed in accordance with the assumptions for the ruling. A

binding advance ruling that has been made in accordance with this provision is to be used as the basis for assessment if the taxpayer has provided correct and complete information and the actual disposition is performed in accordance with the assumptions for the ruling.

#### § 6-2 *Appeal and review by a court of law*

(1) A binding advance ruling pursuant to Section 6-1, subsection 1 may be appealed in accordance with the provisions regarding appeals against individual decisions on tax assessment in Chapter 13. The tax authorities' decision not to issue a binding advance ruling may not be appealed.

(2) A binding advance ruling cannot be reviewed as a separate case before the court. Assessment where a binding advance ruling pursuant to Section 6-1 has been used, can still be brought before the court pursuant to otherwise applicable provisions.

#### § 6-3 *Fee*

A fee shall be paid for a binding advance ruling pursuant to Section 6-1, subsection 1.

#### § 6-4 *Regulations*

The Ministry may issue regulations on who shall issue binding advance rulings, who can request such a ruling, requirements for the content of the request, fee, processing, appeal and amendment.

### **Chapter 7 Duty of disclosure for third parties**

#### § 7-1 *General provisions*

Whoever who has a duty of disclosure under this chapter shall organize his accounting so that the information can be provided and checked. The Ministry may issue regulations on how accounting shall be organized.

#### § 7-2 *Wage information, etc.*

Whoever during a calendar month has himself or through others paid or provided a benefit, as stated in this paragraph, shall under the provisions of the Act on employer reporting of employee and income conditions provide information about everything that has been rendered to the individual recipient. The information shall include a) wages and other remuneration for work,

b) pension, disability pension under chapter 12 of the National Insurance Act, disability benefits from other schemes, introduction benefit under the Introduction Act, qualification benefit under the Social Services Act, benefits derived from

surrendered property in agriculture and forestry, annuity as part of an occupational pension scheme, lump sum and commutation sum for such benefits, alimony, parental benefit, unemployment benefit, sickness benefit and similar benefits that shall be regarded as taxable income for the recipient.

- c) gratuities with the amount that shall be included in the calculation of tax deductions
- d) bonuses and remuneration to members of the board of directors or supervisory board or to other employee representatives
- e) commission paid to an agent or other intermediary
- f) fees or other remuneration paid to a creator of intellectual property
- g) travel, subsistence and entertainment allowance, as well as other remuneration to cover expenses incurred in the performance of work, assignments or tasks as stated in litra a) to f).
- h) share of fishing or hunting activities
- i) remuneration to members of permanent teams who perform work for own account
- j) remuneration for childcare also when this takes place at the childminder's home as part of self-employment
- k) payment to an employee in connection with the end of employment following resignation, dismissal or agreement with the employer
- l) lump-sum payments to owner of a copyright, beneficiary, estate or heir pursuant to Act no. 62 of June 27, 2008 on individual pension schemes or according to insurance certificates or pension capital certificates issued from an individual pension agreement under the Tax Act (IPA). The same applies to lump-sum payments under the Defined Contribution Pension Act.

(2) The duty of disclosure also includes payments for goods or other services provided in connection with work, as stated in paragraph 1.

(3) Information about wages shall include

- a) Deductions made in the wage payments, such as membership contributions to pension schemes, deductible trade union fees, etc. The same applies to deductible trade union fees that the wage-earner documents as having paid directly to his or her trade union.
- b) income deduction allowed when determining, e.g. seafarer's earnings deduction, etc.

#### § 7-3 *Financial circumstances and insurances*

(1) Financial institutions have a duty to provide information about financial circumstances and



- a) insurance, cf. Section 1-3 of the Financial Institutions Act,
- b) e-money institutions, cf. chapter 4c of the Financial Institutions Act
- c) investment firms, cf. § 2-3, subsection 1 of the Securities Trading Act
- d) securities registries, cf. Section 1-3 of the Securities Register Act
- e) pension funds, cf. chapter 7 of the Insurance Act.
- f) insurance companies, cf. Chapter 1 of the Insurance Act and insurance companies' holding companies
- g) securities funds and management companies, cf. Section 1-2, subsection 1 no. 1 and 2 of the Securities Funds Act
- h) alternative investment funds and managers, cf. Section 1-2 litra a) and b) of the AIF Act
- i) an entity that primarily, as part of its business activities, invests, administers or manages financial assets or money for the account of others
- j) an entity whose gross income can primarily be attributable to investment, reinvestment or trading in financial assets, when the entity is controlled, managed or in another way led by another entity that comes under this paragraph
- k) others who have money for investment management or engage in lending operations or loan brokerage as a trade, as well as others who participate in the management or trading of financial instruments or other financial products for the account of others as part of their business activities.

The Ministry may issue regulations on the mandatory registration of parties that have a duty of disclosure to foreign tax authorities.

(2) Among other things, information shall be provided about

- a) deposit and loan accounts
- b) deposits in securities funds and alternative investment funds
- c) deposits and other interests in entities as mentioned in subsection 1, litra i) and j)
- d) financial instruments and other financial products
- e) insurance
- f) individual pension agreements
- g) defined contribution pension schemes

The information shall show, inter alia, balance or value, return, disbursements, acquisitions and realisation., Disbursements related to individual pension agreements and defined contribution pension schemes follow the provisions in Section 7-

2. The Ministry may issue regulations on a duty of disclosure when arranging certain payments, and that the duty of disclosure as stated in subsection 1, litra a) shall provide information about account numbers that are relevant to transfer of any amount owing after tax settlement.

(3) Information shall be provided as stated in subsection 2, inter alia, for each account holder, manager, investor, insured and recipient of payments and beneficial owner. The party that has a duty of disclosure shall identify account holders, etc., as stated in the first sentence. The Ministry may issue regulations on the procedure for such identification, including obtaining a self-declaration of tax residence, etc. Directions may be given regarding the consequences of not obtaining a mandatory self-declaration when establishing a new credit agreement, including that such a credit agreement cannot be entered into. Directions may be given that the party who has a duty of disclosure shall store information and documentation used in connection with identification.

(4) If the party that has a duty of disclosure under this provision makes arrangements to prevent information being exchanged under an agreement with a foreign state, the obligations under this provision shall still apply. The party that has a duty of disclosure and has reason to believe that an account holder or other person has made arrangements to prevent information being exchanged under an agreement with a foreign state, shall carry out investigations to disprove or confirm the suspicion. If the suspicion cannot be disproved, the party that has a duty of disclosure shall provide the information available, including the circumstances that have led to the suspicion.

#### *§ 7-4 Assets and liabilities in company relationships*

Private and public limited liability companies, as well as equal companies and organizations, as stated in Section 10-1 of the Tax Act, and general partnerships, cf. Section 10-40 of the Tax Act, are obliged to provide information about debt and interest payments of personal taxpayers. The information is specified so that the loan balance at the end of each calendar month is presented. This provision does not apply to loans related to debentures and bank deposits.

#### *§ 7-5 Purchase, sale, rent, disbursements, etc.*

(1) Whoever has rented real estate that shall only serve his own accommodation needs, shall provide information about accrued rent, as well as payments to each lessor in the last year, regardless

of whether the lessee has made the payment him or herself. Whoever has arranged rental of real estate in return for payment shall provide information about contracts entered into in the last year with each lessor, agreed rent and if relevant, rent that as accrued, and rent that the person in question has paid or arranged payment of.

(2) Commons shall provide information about what each usufructuary has received in the last year of timber, in cash, discounts or other benefits and also notify for what percentage of the distributions the commons shall be liable to tax

(3) The Norwegian System of Patient Injury Compensation shall provide information about payments to claimants in the last year. The payer of compensation for personal injury and loss of provider shall provide information about such payments in the last year, except when natural persons are the payer.

(4) The Fur Industry's Market Equalization Fund shall submit an annual statement of account balances and movements.

(5) Tradesmen who engage in purchasing and selling agricultural products, including livestock, shall provide information about all trade with producers.

(6) Approved fish sales organization, cf. Section 8 of the Fish Sales Association Act, shall provide information about all sales of raw fish that have been sold first hand or approved for sale through the sales organization.

(7) Taxi centrals shall provide information from the shift printout for taxi service operators who are connected to the central.

(8) The duty of disclosure under subsections 4, 5, 6 and 7 applies regardless of whether the person concerned pays or receives payments himself.

#### § 7-6 *Contractors and employees*

(1) Tradesmen and government agencies that award contracts in Norway or on the Norwegian continental shelf shall provide information about the contract and any sub-contracts, if these are carried out by a person resident abroad or a company domiciled abroad. The duty of disclosure includes information about the principal in the contract chain, the contractor and the employees who the contractor uses to perform the contract. The contractor is obliged to provide information about own employees used to perform the contract under the first sentence.

(2) For contracts in Norway that are not performed on the site of the building and construction activities, information pursuant to the

first paragraph shall only be provided if the contract is performed in a location that is under the contractor's control.

(3) The information must be reported as soon as the contract has been entered into and no later than 14 days after the work has commenced. Information about conclusion of the work shall be provided no later than 14 days after the work has been completed.

(4) The Ministry may decide that the duty of disclosure under the first paragraph shall also apply to contracts for individual groups of contractors who are not resident or domiciled abroad.

#### § 7-7 *Shareholders, etc.*

(1) Private and public limited liability companies shall provide information about matters of importance to the taxation of the shareholders, including

- a) the size of the share capital and the number and size of the shares, including changes in the taxation period as a result of incorporation, share issues, merger, demerger, etc.
- b) owners of shares as of January 1 in the year of adoption, identified by personal ID no., organization number or d-number, changes in the shareholder structure in the taxation period, dividends paid out and other information that may be of importance for taxation of each shareholder on the sale of shares
- c) the shares' capital value, if the shares are not listed.

(2) The Tax Office may order the company to submit a new statement of the shareholders and their tax municipalities, when the valuation of the company's shares has been changed.

(3) The provisions in the first and second paragraph apply correspondingly to savings banks, mutual insurance companies, cooperatives of borrowers and self-owned finance companies that have issued primary capital certificates, cf. Section 2, subsection 2 of the Savings Banks Act, Section 4-2, subsection 2 of the Insurance Act and the Financial Institutions Act and for companies and associations whose members have limited liability, and that someone owns capital shares in or receives income from investments from, excluding housing companies where the co-owners are taxed under Section 7-3 of the Tax Act.

(4) The Ministry may issue regulations stating that information shall be provided regarding matters as mentioned, for previous years, as well as limiting the duty under the first and second paragraph for companies as stated in subsection 3.

### § 7-8 *Inheritance*

Public authorities that are in charge of administration of an estate, and executors have a duty, without regard to possible confidentiality, to provide the information the Ministry requires by law in order to audit the tax assessment.

### § 7-9 *Public authorities*

(1) The Ministry may issue regulations that the public authorities, etc. shall provide information as stated in Section 10-5, subsection 1 and 2, litra a, b, c and h) regarding named persons, estates, companies or entities.

(2) The Norwegian Labour and Welfare Administration's Collection Agency shall provide information to the tax authorities regarding child maintenance payments received from non-custodial parents, about the non-custodial parents' debt and other outstanding amounts with the Collection Agency.

### § 7-10 *Other duty of disclosure for third parties*

Information shall be given to the tax authorities from

- a) institutes that conduct scientific research or vocational training, about grants that entitle the giver to a deduction under Section 6-42 of the Tax Act
- b) institutions that receive payment for minding and care of children, about costs incurred during the year for parents and guardians relating to minding and caring for children
- c) companies, foundations and associations as stated in Section 6-50 of the Tax Act relating to gifts that entitle the giver to a deduction under the said provisions, with information about the giver's name and personal ID no. or organization number
- d) housing cooperatives and residential condominiums that come under Sections 7-3 and 7-11 of the Tax Act regarding distribution of income, costs, assets and liabilities between the unit owners or co-owners
- e) the person who has himself or through others paid compensation for services of a technical, handicraft, legal, accounting or other nature.

### § 7-11 *Who has the duty of disclosure?*

(1) In a sole proprietorship the duty of disclosure under this chapter lies with the owner. In companies, cooperatives, associations, institutions or entities the duty of disclosure lies with the general manager of the business, or the chairman of

the board, if the business does not have a general manager. If the company, etc. as mentioned in the previous sentence is not liable to tax, the duty of disclosure also lies with the auditor.

(2) The duty of disclosure under Section 7-2, subsection 1, litra h) lies with the shipowner and master of a ship (fishing master, master seiner) for fishing and whaling vessels, while the duty of disclosure under section 7-2, subsection 1, litra i) lies with the foreman of the work team. Where there are circumstances as stated in Section 4-1, subsection 2 of the Tax Payment Act, the duty of disclosure lies with the person who is obliged to withhold tax. The duty of disclosure under Section 7-5, subsection 4 lies with the fund board.

### § 7-12 *Identification of the taxpayer and copy of information*

(1) Notifications with information as stated in this chapter shall for personal taxpayers include the personal ID no. or d-number. For companies, cooperatives, associations, organizations, etc., the notification shall include the organization number or when there is no such number, other identification under the regulations issued by the Directorate of Taxes. The Directorate of Taxes can decide that the notification shall include a foreign identification number.

(2) The party with a duty of disclosure may require that the taxpayer states his or her personal ID. no. d-number or organization number. The party with a duty of disclosure may also require that the taxpayer who has a foreign identification number states this. The party with a duty of disclosure may also register such identification on the basis of information from someone other than the taxpayer.

(3) The taxpayer shall have a copy of information as stated in this chapter. It shall be evident from the copy that the information has also been submitted to the tax authorities. The taxpayer shall receive a collated list of information that has been provided under Section 7-2.

### § 7-13 *Regulations, etc.*

(1) The Ministry may issue regulations on method of delivery of information under this chapter, signature, delivery date and place of delivery, confirmation of information from the auditor and exemptions from submitting a notification pursuant to this chapter.

(2) The Ministry can formulate notifications that shall be used when submitting information pursuant to this chapter.

## **Chapter 8 Duty of disclosure for taxpayers, etc.**

### **§ 8-1 General provisions**

Whoever shall submit a tax return, etc. pursuant to this chapter shall provide correct and complete information. The person in question shall act prudently and loyally so that the tax liability is clarified and fulfilled at the right time and notify the tax authorities of any errors.

### **§ 8-2 Tax return for wealth and income tax, Svalbard tax and petroleum tax**

(1) The tax return with information about the taxpayer's wealth and income, deductible items and other information that is of importance for determining the tax base pursuant to Chapter 9 shall be submitted by the person

- a) who has had the wealth or income that is liable to tax in Norway under other provisions than Section 10-13 of the Tax Act
- b) is liable to tax pursuant to Sections 2-1, 2-2 or 3-2 of the Svalbard Tax Act and does not have a limited tax liability pursuant to Section 2-1, subsection 2 of the Svalbard Tax Act
- c) is liable to tax pursuant to the Petroleum Tax Act.

(2) The following are still exempt from submitting a tax return pursuant to subsection 1

- a) persons resident abroad in service on Norwegian registered vessels who only have income from working on board. The same applies to persons resident in Denmark, Finland, Iceland or Sweden in service on foreign registered vessels chartered by Norwegian shipping companies on a bareboat basis.
- b) Foreign artists covered by the Foreign Artist Tax Act.

(3) Parents shall include their children's wealth and income in their tax return when the assessment shall be done collectively with the parent's wealth and income. Children who have other income or wealth are exempt from submitting a tax return.

(4) The tax authorities can issue tax returns with pre-filled information from previous tax settlements and information the authorities receive pursuant to the provisions in chapter 7. The tax authorities can alter the tax return with information as stated in the first sentence, before the tax return is submitted by the taxpayer, if the taxpayer is notified of this.

(5) Wage earners and pensioners who receive pre-filled tax returns for wealth and income tax, do not have to submit the tax return if it is correctly and completely filled out. If the tax return has not

been submitted within the deadline, the taxpayer is deemed to have provided the information stated on the pre-filled tax return.

### **§ 8-3 VAT return**

(1) The tax return with information about the taxpayer's sales, withdrawals, imports, output VAT, deductible input VAT, import VAT and other information of importance for the calculation of VAT, shall be submitted by

- a) the person who is or shall be registered in the VAT Register
- b) recipients of remote deliverable services who are obliged to calculate VAT pursuant to Section 11-3, subsection 1, second sentence of the VAT Act
- c) recipients of climate quotas who are obliged to calculate VAT pursuant to Section 11-1, subsection 2, second sentence of the VAT Act
- d) recipients of gold who are obliged to calculate VAT pursuant to Section 11-1, subsection 3, second sentence of the VAT Act
- e) supplier in a simplified registration scheme pursuant to the VAT Act
- f) the shipping company, fishing boat master or fisherman who through catch share delivers the fish to the buyer or who on behalf of the vessel or the fisherman receives the settlement for the fish.

(2) Tax returns shall be submitted even if there has been no sales subject to VAT or withdrawals in the period. The Tax Office may in individual cases exempt from the duty to submit for one or more periods. Taxpayers as stated in subsection 1, litra b to e) shall only submit a tax return for the periods in which there is an obligation to calculate VAT. Shared businesses and municipalities, etc., which are entitled to compensation, shall state in the tax return all VAT incurred on import of goods.

(3) Taxpayers who are not registered in the VAT Register shall submit a tax return with information that is of importance for the calculation of VAT on imports.

### **§ 8-4 Tax returns for excise tax**

(1) Those registered pursuant to the Excise Tax Act, shall submit a tax return with information about withdrawals from the business' approved premises of taxable goods, withdrawals of goods that are exempt from tax, imported goods that have been placed in approved premises and other information of importance for determination of excise tax.

(2) The following are still exempt from submitting a tax return pursuant to the first paragraph

- a) Registered businesses that produce or import technical ethanol with an alcohol content above 2.5% and who exclusively import or produce technical ethanol with approved denaturing.
- b) registered importers of taxable goods that shall be used as raw materials or for tax-exempt use under the provisions in the Norwegian Storting's tax resolution.

(3) The excise tax return shall be submitted even if no tax is collectible for the period.

(4) Users who are entitled to full or partial tax exempt use of otherwise taxable goods shall submit a tax return if the conditions for exemption are met.

(5) Taxpayers who are not registered pursuant to the Excise Tax Act shall submit a tax return with information that is of importance for determination of excise tax on imports.

#### *§ 8-5 Tax return for motor vehicle taxes*

Whoever is liable to tax pursuant to the Motor Vehicle and Boat Tax Act shall submit a tax return with information about use or change of motor vehicle and other information that is of importance for determination of motor vehicle taxes. However, this does not apply when the taxpayer has provided correct and complete information to the road authorities.

#### *§ 8-6 Tax return for payroll tax*

(1) Employers who shall calculate payroll tax pursuant to the National Insurance Act shall submit tax returns with information about the calculated payroll tax and the basis for calculation of payroll tax pursuant to the provisions in the Act on employer reporting of employee and income conditions.

(2) Where there are circumstances as stated in Section 4-1, subsection 2 of the Tax Payment Act, the duty of disclosure lies with the person who is obliged to withhold tax.

#### *§ 8-7 Tax return for VAT compensation*

Whoever requires VAT compensation pursuant to the VAT Compensation Act shall submit a tax return with information that is of importance to determination of the VAT compensation. The basis for the compensation requirement shall be checked and certified by a registered or public authorized accountant or municipal auditor.

#### *§ 8-8 Statement of tax withholdings, etc.*

(1) Employers who shall make deductions from wages for tax pursuant to Section 3-1 of the Svalbard Tax Act and Section 1 of the Jan Mayen Tax Act shall submit notice of the wage deductions made pursuant to the provisions in the Act on employer reporting of employee and income conditions.

(2) Whoever engages a foreign artist or arranges for the performance or presentation, etc., in which a foreign artist participates is obliged to notify of the event. The same applies to anyone who places a venue at the disposal of foreign organizers or artists who organize the performance themselves. Artists who have not duty to report under the first or second sentence shall submit their own tax return. The tax return shall include information about the person who has a duty to report, the person who has a duty to withhold tax and the artist, as well as contract terms. A tax return shall be submitted to the Tax Office even if the artist is not liable to tax under the Foreign Artists Tax Act. The person who has a duty to withhold tax under Section 7 of the Foreign Artists Tax Act shall also submit a tax return with a statement of taxable payments that have been made to the artist in connection with the event and any deductible expenses.

(3) Private and public limited liability companies and equivalent companies and organizations that shall make tax withholdings under Section 5-4a of the Tax Payment Act shall submit a tax return for tax withholdings. The same applies to borrowers who under an agreement on securities loans, cf., Section 9-11 of the Tax Act, pay dividend compensation as stated in Section 10-11, subsection 3 of the Tax Act, to a contracting party domiciled abroad.

#### *§ 8-9 Company tax returns, etc. for companies with partner assessment*

(1) Companies where the partners are taxed pursuant to Sections 10-40 to 10-48 of the Tax Act shall submit a company tax return.

(2) The company tax return shall contain a specification of the company's gross assets and income, deductible items and otherwise other information of importance to the partners' tax liability, including determination of personal income pursuant to Section 12-2 litra f) of the Tax Act and additional general income pursuant to Section 10-42 of the Tax Act.

(3) The company shall also submit a notification with information about each partner as

at the first day after the end of the taxation period. Information shall be provided about the partners' company share, their share of the profit or loss and other matters of importance for the partners' tax liability.

(4) The Ministry may decide that partners in foreign companies, including partners in Norwegian-controlled foreign companies, etc., domiciled in a low tax country, cf. Sections 10-60 to 10-68 of the Tax Act, alone or jointly shall submit a company tax return and notification of the partners' assets and income from the company.

#### *§ 8-10 Notification of the sale of natural gas, etc.*

(1) Taxpayers as stated in Section 5 of the Petroleum Tax Act shall provide information on contracts and conditions of sale for all sale of natural gas that is taxable pursuant to Section 5 of the Petroleum Tax Act.

(2) The duty of disclosure pursuant to the first paragraph applies correspondingly to the party who on behalf of the state sells natural gas produced from the state's participation interests in production licences on the Norwegian Continental Shelf, where these concern such gas.

(3) The Petroleum Tax Office may order a party who has a duty to provide information pursuant to this provision to submit a copy of the agreement for the sale of natural gas.

(4) The Ministry may determine that this paragraph shall not apply to certain types of natural gas.

#### *§ 8-11 Duty to specify and document controlled transactions, etc.*

(1) Any company or entity with a duty to submit a tax return pursuant to Section 8-2, subsection 1, litra a) shall also submit a specification as to the nature and scope of transactions and accounts outstanding with associated companies or entities. The shall apply correspondingly to any company with a duty to submit a company tax return pursuant to Section 8-9, subsection 1.

(2) Any company or entity as stated in the first paragraph shall prepare written documentation that provides a basis for assessing whether prices and terms of their transactions and accounts outstanding with associated companies and entities correspond to what would have been assessed in transactions and accounts outstanding established between independent parties under comparable conditions and circumstances. The documentation shall be presented, submitted or sent within 45 days after the

tax authorities have requested this and shall be kept by the party obliged to provide the documentation for at least ten years after the end of the taxation period.

(3) Exempted from the obligation to prepare and submit documentation pursuant to subsection 2 are companies or entities as stated in the first paragraph, who in the relevant financial year and together with associated companies have fewer than 250 employees and either

- a) have a sales income that does not exceed NOK 400 million or
- b) Total assets that do not exceed NOK 350 million.

Any company or entity as stated in the first paragraph that has transactions or accounts outstanding with associated companies or entities domiciled in a state where Norway cannot demand information concerning the income and wealth of such other contracting party pursuant to an international law agreement, shall prepare written documentation for such transactions and accounts outstanding irrespective of the calculations in the previous sentence. The first sentence also does not apply to any company or entity liable to pay excise tax under the Petroleum Tax Act.

(4) The following shall be deemed to be associated companies under subsections 1, 2 and 3

- a) any company or entity that, directly or indirectly, is at least 50 per cent owned or controlled by the entity obliged to specify or document
- b) any individual, companies or entities that, directly or indirectly, has at least 50 per cent ownership of, or control over, the entity obliged to specify or document
- c) any company or entity that, directly or indirectly, is at least 5 per cent owned or controlled by any entity that is deemed to be an associated party pursuant to litra b), and
- d) any parent, cousin, grandchild, spouse, cohabiting partner, parent of a spouse or cohabiting partner of any individual who is deemed to be an associated party pursuant to litra b), as well as any company or entity that these, directly or indirectly, own or control at least 50 per cent.

(5) The duty to specify and document as stipulated in paragraphs 1 to 4 shall apply correspondingly to transactions carried out between

- a) companies or entities domiciled in Norway, or its permanent establishments abroad
- b) companies or entities domiciled abroad and their permanent establishments in Norway.

(6) The state, county and municipality are not considered an entity pursuant to this paragraph. Companies and entities that still have a duty of disclosure and documentation pursuant to paragraphs 1 to 4 for transactions and inter-company balances with a county or municipality that, directly or indirectly, owns or controls at least 50 per cent of the company or entity

#### *§ 8-12 Notification of registration for VAT and Excise Tax*

(1) Whoever shall be registered for VAT or excise tax shall submit notification of registration with information about the business, documentation that the registration criteria have been met and other information that is of importance to registration.

(2) Whoever has been registered for VAT or excise tax shall submit notification with information about and documentation for changes in previously submitted information, or that the business no longer meets the criteria for being registered and other information of importance for registration.

(3) The administrator of an estate shall submit notification of opening and closing of bankruptcy proceedings relating to a registered taxpayer.

(4) The district court shall submit notification of opening and closing of public administration of a decedent estate of a registered taxpayer where the deceased's debt has not been taken over.

#### *§ 8-13 Submitting a tax return, etc.*

(1) A legal person shall submit tax returns pursuant to this chapter themselves or through an agent.

(2) For taxpayers who are minors, or who have been placed under the protection of a legal guardian, the legal guardian shall submit the tax return when his or her mandate includes submitting such a tax return. This does not apply to children who pursuant to Section 2-14 of the Tax Act are independent taxpayers and who determine the tax base themselves.

(3) For companies and entities, tax returns pursuant to this chapter shall be submitted by the party that under general provisions pertaining to company law can bind the company or others who have been registered with the tax authorities as having signature authority.

(4) For estates, the tax return shall be submitted by the bankruptcy judge, the administrator of the estate, the executor of the will or the heirs carrying out private administration of an estate.

#### *§ 8-14 Regulations, etc.*

(1) The Ministry may issue regulations on taxation periods, method of delivery of information under this chapter, signature, delivery date and place of delivery, confirmation of information from the auditor and exemptions from submitting a notification pursuant to this chapter.

(2) The Ministry can formulate notifications that shall be used when submitting information pursuant to this chapter.

### **Chapter 9 Assessment**

#### *§ 9-1 Assessment of the tax base*

(1) Taxpayers determine the basis for wealth and income tax, petroleum tax, VAT, payroll tax, excise tax, Svalbard tax pursuant to Section 3-2 of the Svalbard Tax Act and VAT compensation by submitting a tax return as stated in Chapter 8.

(2) The tax authorities assess the basis for motor vehicle taxes.

(3) Tax-deducting parties determine the basis for foreign artist tax, tax on dividend that is liable to tax pursuant to Section 10-13 of the Tax Act and tax that shall be calculated pursuant to Section 3-1 of the Svalbard Tax Act when submitting notification of tax withholding as stated in Section 8-8.

#### *§ 9-2 Calculation of tax*

(1) The taxpayer calculates VAT, payroll tax, excise tax and VAT compensation on the basis stipulated pursuant to Section 91, subsection 1.

(2) Tax-deducting parties calculate foreign artist tax, tax on dividend that is liable to tax pursuant to Section 10-13 of the Tax Act and tax that shall be calculated pursuant to Section 3-1 of the Svalbard Tax Act on the basis stipulated pursuant to Section 9-1, Subsection 3.

(3) The tax authorities calculate other tax.

#### *§ 9-3 Tax settlement notice, etc.*

(1) When the calculation of wealth and income tax, petroleum tax and Svalbard tax pursuant to Section 3-2 of the Svalbard Tax Act has been completed, notification of the tax statement shall be sent to the taxpayer as soon as possible.

(2) Notice of assessment of wealth and income determined under the provisions of Sections 10-40 to 10-45 of the Tax Act shall be sent to the company's board of directors and general manager.

(3) The tax settlement notice cannot be sent later than December 1 in the assessment year.

#### *§ 9-4 Taxpayer and tax-deducting party's change of assessment, etc.*

(1) The taxpayer can change information in previously submitted tax returns for wealth and income tax, Svalbard tax, VAT, payroll tax and excise tax by submitting a change report. A tax-deducting party pursuant to Section 3-1 of the Svalbard Tax Act, the Jan Mayen Tax Act and the Foreign Artists Tax Act can in the same way change information submitted in the tax withholding statement. However, this does not apply to the basis that has been assessed by the tax authorities, or in areas where the authorities have notified that the assessment is being audited.

(2) The change notice as stated in the first paragraph must have been received by the tax authorities no later than three years after the deadline for the tax return and the tax withholding statement.

(3) The Ministry may issue regulations on the method and place of delivery for the change notice and can formulate change notices. The Ministry may issue regulations on criteria for change of the calculation basis for output VAT for too much VAT stated in sales documentation.

#### *§ 9-5 The tax-deducting party's opportunity to change fixed tax on dividend to foreign shareholders*

(1) Private and public limited liability companies, as well as equal companies and organizations that are obliged to withhold tax can change the tax assessment as stated in Section 10-13 of the Tax Act by submitting a change notice pursuant to Section 8-8. The change notice must have been received by the tax authorities within three months of the delivery deadline for the tax withholding statement, but still no later than December 21 in the year the dividend was paid or at an earlier date when it was possible for the shareholder to be paid the dividend.

(2) The Ministry may issue regulations on the content of the change notice, including documentation requirement.

#### *§ 9-6 Application for refund of tax determined by tax deduction*

(1) The taxpayer may apply for a refund of tax determined by deduction pursuant to Sections 9-1 and 9-2.

(2) The deadline for applying for a refund is six months after the end of the tax-deducting party's deadline for determining the tax. The deadline for applying for a tax refund on dividend pursuant to Section 10-13 of the Tax Act is however five years

calculated from the end of the year when the deadline for determining the tax pursuant to Sections 9-1 and 9-3 expired- An application for a tax refund on dividend pursuant to Section 10-13 cannot be submitted until the end of the period when the tax-deducting party's has the opportunity to submit a change notice pursuant to Section 9-5.

(3) The Ministry may issue regulations on the content of the application for a tax refund, including documentation requirement.

#### *§ 9-7 Tax roll*

(1) When the deadline for sending a tax settlement notice pursuant to Section 9-3, subsection 2 has expired, a list is prepared of all taxpayers' assessed wealth and income tax, Svalbard Tax and Petroleum Tax. Access to and transcripts of information on the list may be given insofar as this follows from the provision herein. The Freedom of Information Act does not apply to claims for access to such information.

(2) The tax roll shall contain each taxpayer's name, postcode, municipality, year of birth for personal taxpayers, organization number for companies, determined net assets, net income and tax.

(3) The tax roll shall not include information about deceased persons or about persons who are 17 years of age or younger at the end of the taxation period, information about persons whose address has been blocked in accordance with the provisions set forth in or pursuant to the Act on National Register, information about persons with no fixed address and information about persons where the information included on the tax roll may disclose a client relationship.

(4) Personal taxpayers shall only be included for the municipality in which the person concerned is liable to tax pursuant to Sections 3-1 or 3-4 of the Tax Act. A list of personal and impersonal taxpayers may be published at different times. The Ministry may determine that tax rolls for certain groups of taxpayers may be published and also where such tax rolls shall be published.

(5) The Directorate of Taxes makes the tax roll available online for public inspection. Publishing of the tax rolls is announced. Each taxpayer shall have access to information about who has viewed their personal tax details

(6) When requested, the information from the tax rolls about each taxpayer shall be given in writing to the taxpayer, his or her spouse, decedent estate, bankrupt estate or court. Such information may also to a reasonable extent be given in writing



to others. When the information is given to others pursuant to the preceding sentence, each taxpayer shall have access to information about who has received such information. The tax authorities can grant exemptions from the duty to inform the taxpayer when the information is given to a public authority.

(7) Complete tax rolls may be issued in electronic form to the press. The list of personal taxpayers can only be issued if an agreement is entered into between each editor and the Directorate of Taxes whereby all or parts of the received tax roll cannot be published on the web or passed on to others. Payment may be required for issue of tax rolls.

#### § 9-8 *Valuation rules, etc.*

(1) The Ministry may issue regulations on valuation rules for wealth, income and deductible items that must be determined by discretionary assessment. The rules shall apply to assessment, unless the circumstances in each case indicate a significant deviation from the valuation rule.

(2) The Tax Office may determine a local valuation rule when local circumstances indicate that a valuation rule is waived for a group of taxpayers or when the valuation rule for the whole country has not been determined.

(3) The Ministry may issue regulations on valuation of forestry property.

(4) The Directorate of Taxes may appoint a special valuation committee to give suggestions for valuation of certain wealth instruments or types of wealth instrument.

#### § 9-9 *Payment reduction and deferment of payment, etc. - reduction*

(1) The tax authorities may reduce or waive the assessed tax if for special reasons related to the assessment it seems particularly unreasonable to uphold the entire claim.

(2) A decision as stated in the first paragraph cannot generally be made until the tax assessment has been made. For reasons stated in the first paragraph, deferment of payment of advance tax withholding may be granted in the taxation period, as well as approval of exemption from advance tax withholding or tax deduction or repayment of withheld taxes. In these cases, a final decision on reduction or remission is made after the tax assessment has been made.

## Chapter 10 Control

### § 10-1 *Control statement from taxpayers, etc.*

(1) Taxpayers and others shall at the request of the tax authorities submit information that may be of importance for their accounting or tax liability and auditing this. The tax authorities may require that the taxpayer documents the information, for example, by providing access to, presenting, compiling, submitting or sending accounting material with vouchers, contracts, correspondence, minutes of board meetings, online programs and program systems. The provisions herein apply correspondingly to tax-deducting parties as stated in Section 8-8.

(2) Whoever may be required to provide information pursuant to Subsection 1, is obliged to provide information without regard for the confidentiality the person concerned has been imposed by law or otherwise. Information pertaining to national security, may only be required to be submitted with the consent of the King.

### § 10-2 *Control statement from third parties, etc.*

(1) Any third party is obliged at the request of the tax authorities to provide information that may have importance for someone's tax liability.

(2) Notwithstanding the duty of confidentiality, lawyers and other third parties are obliged at the request of the tax authorities to provide information about remittances, deposits and liabilities, including who are the parties to the transfers, in their accounts belonging to a taxpayer.

(3) Collecting information for targeting audits can only be done when there are special reasons for this.

(4) Insofar as the information is not related to their business, natural persons are only obliged to provide information in the following cases:

- a) Whoever allows work to be performed on buildings or installations is obliged at the request of the tax authorities to provide information about who has supplied materials, etc., and who has contributed to the work for own account. Information shall be provided about the supply and purchase of goods, services, remuneration and other matters relating to the individual balances and settlement of these.
- b) Any debtor or creditor is obliged at the request of the tax authorities to provide information about receivables and payables which a named person, estate, company or entity has, and about

interest, commission, etc., related to the receivable or payable.

- c) Whoever rents or in another way places real estate completely or partly at the disposal of others, or manages businesses for someone, is obliged at the request of the tax authorities to provide the information about the matter that has importance for the question of whether the person in question is liable to tax to the municipality and for the scope of the tax liability.
- d) Whoever has paid or provided wages or other remuneration for work, is obliged at the request of the tax authorities to provide information about everything in the last taxation period that has been provided to each recipient.
- e) Contractors are obliged at the request of the tax authorities to provide information about the intermediaries to whom the contractor has awarded contracts and about the size of payments under the contract over a specified period

The tax authorities may require that the taxpayer documents the information, for example, by providing access to, presenting, compiling, submitting or sending accounting material with vouchers, contracts, correspondence, minutes of board meetings, online programs and program systems.

#### *§ 10-3 Control statement for administration of a decedent's estate*

If a legal notice is issued during administration of a decedent's estate, the co-heir, district court judge, executor of the will and others who provide assistance with the settlement of an estate are obliged at the request of the tax authorities to provide the information required to determine whether the estate owes tax.

#### *§ 10-4 Audits of parties with a duty of disclosure*

(1) The tax authorities may carry out an audit of the parties who are obliged to provide information pursuant to this Act. However, parties that have duty of disclosure are not obliged to provide access for an audit in their private home, unless the business is conducted from the tradesman's private home.

(2) During an audit, as stated in the first paragraph, the party that has a duty of disclosure shall provide information he or she is obliged to provide during an audit pursuant to Section 10-1 to 10-3. The party that has a duty of disclosure shall also give the tax authorities access to inspect,

review files, count assets, valuation, etc. of real estate, installations, facilities, vehicles, etc. When auditing goods liable to excise tax, the authorities may require product samples to be provided without payment. When reviewing the business' files, the tax authorities may make copies to data storage medium for subsequent review with the party that has a duty of disclosure or with the tax authorities.

(3) The party with a duty of disclosure or a representative shall, when the tax authorities so require, be present at the audit as stated in the first paragraph and provide the necessary guidance and assistance,

(4) The Ministry may consent to a representative of tax authorities from another state being present at the audit as stated in the first paragraph, when a reciprocal agreement has been signed regarding this with the relevant state.

#### *§ 10-5 Control statement from public authorities*

(1) Public authorities, entities, etc., and civil servants are obliged, at the request of the tax authorities, to provide information that they have become familiar with in their work, and shall to the extent necessary provide printouts of minutes of meetings, copies of documents, etc.

(2) Notwithstanding their duty of confidentiality they otherwise have,

- a) authorities who assess or collect taxes or duties or who pay compensation, grants, contributions, social security, benefits, etc., shall, at the request of the tax authorities, provide information about the assessed, collected or paid amounts, about the basis for these and about debt, amounts owing and interest.
- b) authorities who have been assigned supervisory functions under the Securities Trading Act, shall, at the request of the tax authorities, provide information they have become familiar with during this work, as long as the information has been submitted to the supervisory body pursuant to the statutory duty of disclosure
- c) authorities who have been assigned supervisory functions under the Estate Agency Act, shall, at the request of the tax authorities, provide information they have become familiar with during this work
- d) the mediation boards shall, at the request of the tax authorities, provide information on the contents of the agreement entered into during mediation by the mediation board, cf. the Mediation Board Act

- e) other tax authorities, the police and the Food Safety Authority shall provide information that is of importance for the tax authorities' assessment of whether the terms for registration of producers or importers of alcoholic beverages and technical ethanol pursuant to the provisions stated in or pursuant to the Excise Tax Act have been met
- f) immigration authorities shall, at the request of the tax authorities, provide information on residence and work permits in Norway for foreign artists
- g) the police shall, at the request of the tax authorities, provide information on foreign artists who take work in the police district, as well as the name and the address of the organizer
- h) the customs authorities shall provide information on supply of goods to and from Norway which is of importance to the tax authorities' assessment of tax on imports.

*§ 10-6 Control statement from providers of access to electronic communication networks or services*

When special circumstances deem necessary and there is suspicion of violation of the provisions laid down in or pursuant to this Act, the Directorate of Taxes or the party authorized by the Directorate may order the supplier of access to electronic communication networks or services to provide information on agreement-based ex-directory numbers or other subscription information, as well as electronic communication address.

*§ 10-7 Control statement about ownership interests in foreign companies, etc.*

Taxpayers who directly or indirectly have ownership interests in foreign companies or entities, shall, at the request of the tax authorities, provide information about the foreign company or entity. The tax authorities may require that the taxpayer documents the information, for example, by providing access to, presenting, compiling, handing over or submitting accounting material with vouchers, contracts, correspondence, minutes of board meetings, online programs and program systems, if the documents are in the taxpayer's possession. If the ownership interest is 50 per cent or more, or the taxpayer has controlling influence in the foreign company or entity, the taxpayer is obliged to provide the information. The taxpayer is obliged to keep the documentation for five years after the end of the relevant taxation period. The Ministry may issue regulations on exemption from

and limitation of the duty to store documents, as well as the duty to obtain information regarding foreign companies or entities.

*§ 10-8 Motor vehicle checks*

(1) The tax authorities, customs authorities, the Public Roads Administration and the police may at any time and without notice check motor vehicles to ensure that the provisions on annual motor vehicle tax, annual weight tax and non-recurring tax and the provisions on use of tax-exempt biodiesel and dyed diesel are complied with.

- (2) During the check, the driver is obliged to
  - a) stop immediately and otherwise proceed as directed by signals or signs
  - b) stay beside the motor vehicle until the check has been completed or until permission to leave is granted
  - c) show public documents that it is mandatory to have while driving and provide information that the supervisory authority believes is of importance for the tax check
  - d) drive to the designated weighing or inspection area.

(3) The tax authorities may require that the taxpayer brings the vehicle to the regional roads department to check the vehicle's registration details with respect to whether the correct tax has been levied.

*§ 10-9 Duty to show an identity card*

If an employer shall equip an employee with an identity card under the provisions pursuant to Section 4-1, Subsection 7 of the Working Environment Act, the tax authorities may require that the employee shows the identity card.

*§ 10-10 On whom the duties are incumbent in companies, etc.*

In a sole proprietorship the duty of disclosure under this chapter lies with the owner. In companies, cooperatives, associations, institutions or organizations the duty of disclosure lies with the general manager of the business or the chairman of the board if the business does not have a general manager. For persons resident abroad or companies or entities domiciled abroad, the duties lie with the person, company or entity's Norwegian representative.

*§ 10-11 Procedure during audits*

(1) The taxpayer and other persons with a duty of disclosure shall be given reasonable notice and

are entitled to be present and comment during tax audits pursuant to Section 10-4. This only applies when this can be done without putting the purpose of the tax audit at risk.

(2) A report shall be prepared for tax audits pursuant to Section 10-4. The scope and content of the report shall be adjusted to the tax audit that has been conducted. The report shall be submitted to the party with a duty of disclosure, with the exception of information about other parties with a duty of disclosure. The documentation requirement for other tax audits is adjusted to the tax audit that has been conducted.

#### § 10-12 *The duty of the police to assist*

At the request of the tax authorities, the police shall provide assistance during a tax audit under this chapter. The police may require information and disclosure of material as stated in Section 10-4.

#### § 10-13 *Appeal*

(1) Whoever is ordered to provide information or assist with tax audits pursuant to this chapter, may appeal the order on the grounds that there is no obligation or legal right to obey the order. The tax authorities shall inform of the right of appeal in connection with the order.

(2) An appeal, which may be made verbally, must be submitted within a week.

(3) The authority that has issued the order shall either set it aside or as soon as possible present the appeal to the next highest authority for a decision.

(4) The order shall be complied with even if the appeal has not been processed, unless the authority that issued the order grants deferment. Deferment should be granted when the appeal raises reasonable doubt about the legality of the order. Deferment shall be granted if the order concerns presentation of documents, when these are sealed and deposited according to provisions laid down in the regulations.

#### § 10-14 *Regulations*

The Ministry may issue regulations regarding the procedure for tax audits pursuant to this chapter, including how the information shall be provided, identification requirements, notification and information to the person being tax audited, access to electronic files, copying electronic information, report requirement, return of documents, deleting information and about appeal against an order.

## **Chapter 11 Obligations relating to accounting, auditing and storage of accounting material**

### § 11-1 *Accounting obligation*

(1) The tax authorities may order taxpayers and third parties who have an accounting obligation pursuant to the Accounting Act, to meet their obligation to report accounting, specification, documentation and storage of accounting data in accordance with the provisions laid down in or pursuant to the Accounting Act. The same applies to the obligation to keep documentation in accordance with the provisions laid down in or pursuant to Section 7-3 no. 3

(2) An order regarding accounting is addressed to the board of directors of companies, cooperatives, associations, entities or organizations and is sent to each member. A deadline shall be set for compliance with this obligation. The deadline shall be at least four weeks and no longer than one year.

### § 11-2 *Auditing obligation*

(1) When the taxpayer's annual accounts have been adopted contrary to the provisions laid down in or pursuant to the Accounting Act or generally accepted accounting principles, the tax authorities may order that one or more annual accounts shall be audited by a registered or certified public accountant in accordance with Section 2-2 of the Auditors Act for

- a) Private limited liability companies where a decision has been made pursuant to the authority under Section 7-6 of the Private Limited Companies Act
- b) companies as stated in Section 1-2, Subsection 1 no. 13 of the Accounting Act, which are organized according to a foreign company structure, which essentially corresponds to the definition of a private limited liability company in Section 1-1, Subsection 2 of the Private Limited Companies Act, and which has an obligation to audit pursuant to Section 2-1 of the Auditors Act.

(2) An order regarding an audit may be given on the basis of circumstances as stated in the first paragraph related to the annual accounts for the last financial year, as well as the three preceding years.

(3) An order regarding an audit cannot apply to more than three financial years.

(4) An order regarding an audit is addressed to the board of directors of the company.

(5) The Ministry may issue regulations on notification, requirements for the form and content of the order, the affect of the order on company

reorganization, notice to the Register of Business Enterprises, submission of a declaration of acceptance and when the order regarding an audit cannot be issued.

#### § 11-3 *Duty to keep accounting material*

(1) In connection with an audit, the tax authorities may order the taxpayer who is liable to keep books pursuant to the Accounting Act, to keep the accounting material pursuant to Section 13, Subsection 13, no. 1 to 4 of the Accounting Act for more than five years after the end of the financial year.

(2) In sole proprietorships, the order pursuant to Subsection 1 is addressed to the owner of the enterprise. In companies, cooperatives, associations, institutions or entities, the duty of disclosure lies with the general manager of the business or the chairman of the board if the business does not have a general manager.

#### § 11-4 *Appeals against orders*

(1) Whoever receives an order under this chapter, may appeal the order in accordance with the provisions on appeals against individual decisions in Chapter 12 on the grounds that there is no obligation or legal right to comply with the order. The appeal deadline is still three weeks. The tax authorities shall inform of the right of appeal in connection with the order.

(2) The tax authorities may decide that the order shall not be put into effect until the appeal has been decided.

### **Chapter 12 Alteration without appeal**

#### § 12-1 *Alteration of tax assessment, etc.*

(1) The tax authorities as stated in Section 2-7 may alter any tax assessment when the assessment is incorrect. The provisions apply correspondingly if there is no tax assessment pursuant to Chapter 9.

(2) Before considering whether to alter an assessment pursuant to Subsection 1, the tax authorities shall consider whether there are reasons for this considering the taxpayer's circumstances, the time that has elapsed, the question of importance and the case information.

(3) The tax authorities shall consider altering a tax assessment when

- a) the alteration follows from or is implied by the outcome of a lawsuit
- b) the tax legislation prescribes a change in tax assessment as a result of circumstances that occur after the tax assessment or

c) the alteration follows from an agreement as stated in the Double Taxation Agreement Act.

(4) The tax authorities may alter the calculation of wealth and income from companies that shall submit a company tax return as stated in Section 8-9.

#### § 12-2 *Discretionary assessment*

(1) The tax authorities may make a discretionary assessment of the actual basis for the tax assessment when there is no assessment pursuant to Chapter 9 or the submitted returns do not provide a reasonable basis on which to base the assessment.

(2) The discretionary assessment shall be set at what seems correct based on the information in the case.

#### § 12-3 *Amendment of decisions on registration or removal from the VAT Register*

The tax authorities may amend a decision on registration or removal from the VAT Register or the simplified registration scheme when at the same time, a decision is made pursuant to Section 12-1, which has a direct connection with the registration or removal decision.

#### § 12-4 *Summary joint settlement*

(1) When an employer has submitted incorrect or incomplete information about payments to employees and it involves an undue burden to implement ordinary alteration cases for each employee, the tax authorities can instead make decisions about a summary settlement of wealth and income tax, as well as payroll tax for the employer (summary joint settlement).

(2) Matters that come under a decision on summary joint settlement cannot be raised as an ordinary change case for each taxpayer or be subject to an appeal by this person.

(3) The Ministry may issue regulations on the contents of the criteria pursuant to Subsection 1, as well as on calculation and implementation of the summary joint settlement.

#### § 12-5 *Assessment for several taxation periods collectively*

For taxpayers who have a taxation period of six months or less, assessment pursuant to Section 121 may be done collectively, but not for a longer period than one year. Correction of specific items in a tax assessment must be related to certain taxation periods.

§ 12-6 *Deadlines for alteration of tax assessments, etc.*

(1) The deadline for alteration of tax assessments pursuant to Sections 12-1, 12-3 and 12-4 is five years after the end of the taxation period. For taxes that are not assessed for a certain period, the deadline applies from the end of the calendar year, when the ordinary deadline for implementing the assessment pursuant to Chapter expired. Calculation of VAT compensation cannot be considered for alteration in favour of the taxpayer after the end of the time limit as stated in Section 10 of the VAT Compensation Act.

(2) The time limit is ten years if the taxpayer is imposed an extra surtax or is reported for violation of the penal provisions in Sections 378 and 379 of the Penal Code. A decision to alter, which has been made pursuant to the ten year time limit, lapses if the decision on an extra surtax is revoked or the report does not lead to criminal sanctions for violations of the aforementioned provisions. The time limit is also ten years in cases where an additional tax is imposed because the conditions in Section 14-4 litra d) have been met.

(3) After the taxpayer's death, a case regarding alteration within the time limits in the first and second paragraph may be raised no later than two years after the death. The two-year deadline does not apply, as long as the estate has either been taken over by self-administering heirs or has been finally settled without having been so overtaken.

(4) Unless there is new information in the case, the case regarding alteration of the tax base in the decision pursuant to Sections 12-1 12-3 and 12-4 can be raised no later than four months after the decision date, if the alteration is in the taxpayer's disfavour. The case must nevertheless be raised within the time limits in the first to third paragraphs.

(5) After the end of the deadlines in the first to fourth paragraph, the tax authorities may nonetheless determine an increase in pensionable income if the taxpayer so demands, as a result of an error that has been established as highly probable and for which he is not to blame. In the event of such an increase, pension credit and national insurance contributions shall be increased correspondingly. The Ministry may issue regulations concerning the execution of such amendments and concerning the calculation and payment of social insurance.

§ 12-7 *Postponed start of time limit period*

When the legislation prescribes an alteration in the tax assessment as a result of circumstances that occur after the tax assessment, the time limits pursuant to Section 12-3 are calculated from the end of the calendar year when the conditions to make the alteration were met.

§ 12-8 *Exemptions from the time limits to request an alteration in tax assessment, etc.*

The deadlines set out in Section 12-6 do not prevent the tax assessment from being altered

- a) when the alteration follows from or is implied by the outcome of a lawsuit
- b) as a result of a statement from the Parliamentary Ombudsman in cases where the taxpayer is a party
- c) when it is clear that difficult life circumstances of the taxpayer have resulted in incorrect assessment.

§ 12-9 *Distribution of authority between the Petroleum Tax Office and other tax authorities*

The Petroleum Tax Office decides with binding effect for other tax authorities than the Petroleum Tax Appeal Board which income and wealth items come under Section 5, subsection 1 of the Petroleum Tax Act, and what shall be deemed taxable income and deductible costs for financial items as stated in Section 3 d), Subsection 2 to 7 of the Petroleum Tax Act.

§ 12-10 *Alteration of tax assessment for tax-deducting parties pursuant to the Foreign Artists Act, the Svalbard Tax Act and the Jan Mayen Tax Act*

The tax authorities can impose an alteration of tax assessment pursuant to Section 12-1 on tax-deducting parties under the Foreign Artists Act, the Svalbard Tax Act and the Jan Mayen Tax Act.

§ 12-11 *Amendment without appeal against other individual decisions than the tax assessment decision*

(1) Other individual decisions that a tax assessment decision may be amended by the agency that has made the decision, without this being appealed if

- a) the amendment is not to the detriment of anyone the decision is aimed at or favours directly.
- b) notification that the decision has not reached the person concerned and has also not been publicly announced or

c) the decision must be deemed invalid.

(2) If conditions under the first paragraph exist, the decision may also be amended by the appellate administrative authority or by another superior agency.

(3) If consideration for other private individuals or public interests require, the appellate administrative authority or the superior authority may amend the subordinate authority's decision to the detriment of the party the decision is directed or favours directly, even if the conditions pursuant to Subsection 1, litra b) or c) have not been met. Notification that the decision will be overruled must then be sent to the party in question within three weeks after notification of the decision was sent and notification that the decision has been set aside must be sent to the party in question within three months of the same date. If this concerns overruling of a decision in an appeal case, the notification that the decision has been set aside must still be sent to the party in question within three weeks.

(4) The limitations on the right to amend a decision without it having been appealed, which is otherwise provided for in this provision, does not apply when the right to amend follows from other legislation, the decision itself or from general principles of administrative law.

## **Chapter 13 Appeals**

### *§ 13-1 Which decisions can be appealed and who has the right to appeal?*

(1) Individual decisions may be appealed by the party the decision is directed toward. A tax assessment decision may also be appealed by the party who has final liability for the taxpayer's taxes.

(2) The appellate administrative authority's decision in an appeal case cannot be appealed. The appellate administrative authority's decision to dismiss the appeal may, however, be appealed, except

- a) when the lower instance made a decision to dismiss the appeal
- b) when the lower instance has reviewed the question of dismissal and concluded that the conditions for substantive discussion are present
- c) when the King will be the appellate administrative authority
- d) when the appeal has been dismissed by an appeal board.

### *§ 13-2 Appeals by others*

(1) Private and public limited liability companies may appeal a decision on valuation of the shares in the company.

(2) Companies where the partners are taxed pursuant to Sections 10-40 and 10-45 of the Tax Act may appeal a decision on calculation of assets and income from the company.

(3) Building associations may appeal a decision on calculation of assets and income from the company.

(4) Whoever is liable to tax pursuant to the Real Estate Tax Act has the same right of appeal pursuant to Section 13-1 as the taxpayer has against a ruling that has significance for property tax.

### *§ 13-3 Appellate administrative authority*

(1) The appellate administrative authority is the administrative body that is immediately superior of the administrative body that has made the individual decision (the lower instance).

(2) The Tax Appeal Board is the appellate administrative authority for appeals against decisions on assessment of wealth and income tax, Jan Mayen Tax, Foreign Artists Tax, VAT and payroll tax. The same applies to appeals against decisions on registration in or removal from the VAT Register, when an appeal against a decision is made at the same time pursuant to Section 12-1, which is directly related to the registration or removal decision. The Tax Appeal Board is also the appellate administrative authority for appeals against decisions by the Directorate of Taxes regarding imposition of coercive fines pursuant to Section 141 and violation penalties pursuant to Section 14-7. Cases to be decided by the Tax Appeal Board are prepared for the appeal board by the Tax Appeal Board's secretariat.

(3) The Tax Appeal Board for Svalbard is the appellate administrative authority for appeals against decisions on tax assessment pursuant to the Svalbard Tax Act. Cases to be decided by the Tax Appeal Board for Svalbard are brought before the appeal board by the tax office.

(4) The Petroleum Tax Appeal Board is the appellate administrative authority for appeals against decisions on tax assessment pursuant Section 5, Subsection 1 of the Petroleum Tax Act. Cases to be decided by the Petroleum Tax Appeal Board for Svalbard are brought before the appeal board by the tax office.

### *§ 13-4 Appeal deadline. Redress for disregard for the deadline.*

- (1) The appeal deadline is six weeks.

(2) If the appellant depends on receiving information from the tax authorities to appeal, the appellant may submit the appeal within six weeks of the tax authorities having sent the required information. The first time a property is valued pursuant to Section 8 C of the Property Tax Act, the deadline for appealing a decision with property tax implications is six weeks from receipt of the tax bill from the municipality.

(3) Even if the appeal deadline has been exceeded the tax authorities may consider the appeal if there are reasons for this considering the taxpayer's circumstances, the time that has elapsed, the question of importance and the case information. The appeal cannot be considered as an appeal case if more than one year has elapsed since the decision was made.

#### *§ 13-5 The appeal's addressee, type and content*

(1) The appeal shall be submitted to the authority that has made the decision to be appealed.

(2) Any appeal shall be in writing.

(3) The appeal shall refer to the decision being appealed and if required provide information for assessment of the right of appeal and of whether the appeal deadline has been met. It shall contain specific claims and clarify the circumstances on which these claims are based. Appeals against decisions on determination of VAT because a tax return has not been submitted are only dealt with if at the time of the appeal, the appellant submits a tax return for the taxation period(s) the decision concerns.

(4) If an appeal contains errors or defects, the administrative body sets a short deadline for correction or completion.

#### *§ 13-6 Preparatory proceedings in an appeal*

(1) Chapter 5 applies correspondingly to preparatory proceedings, etc. in an appeal, unless otherwise stated in this provision.

(2) If the conditions for hearing an appeal are not present, the lower instance shall dismiss the case, cf. section 13-4, Subsection 3.

(3) The lower instance may change the decision if it finds the claim is justified.

(4) If a decision as stated in the second or third paragraph is not made, the case documents shall be sent to the appellate administrative authority as soon as the case has been organized. The lower instance may give its opinion on the matter.

(5) The appellant shall be sent a draft of the lower instance's opinion. In cases where the appellant administrative authority is an appeal

board, the appellant shall be sent a draft report of the appeal board's decision. However, the first and second paragraph do not apply to information that may be exempt from disclosure pursuant to Section 5-4, subsection 5.

#### *§ 13-7 The competence of the appellate administrative authority*

(1) If the conditions for hearing an appeal are not present, the lower instance shall dismiss the case, cf. Section 13-4, subsection 3. The appellate administrative authority is not bound by the fact that the lower instance has deemed the conditions as having been met.

(2) If the appeal is to be considered, the appellate administrative authority may review all aspects of the case, including taking new circumstances into consideration. The appellate administrative authority shall consider the views expressed by the appellant, and may also take up matters not affected by the appellant.

(3) The appellate administrative authority may make a new decision in the case, or revoke it and send the case back to the lower instance for complete or partial review.

#### *§ 13-8 Distribution of authority between the Petroleum Tax Office and other tax authorities*

The Petroleum Tax Office decides with binding effect for other tax authorities than the Petroleum Tax Appeal Board which income and wealth items come under Section 5, subsection 1 of the Petroleum Tax Act, and what shall be deemed taxable income and deductible costs for financial items as stated in Section 3 d), subsections 2 to 7 of the Petroleum Tax Act.

#### *§ 13-9 Change in the appeal boards' rulings*

(1) Within the deadline stated in Section 12-6, subsection 1, an appeal board can alter its tax assessment when there are new circumstances and weighty considerations indicate that the case is considered.

(2) Irrespective of the deadlines in Chapter 12, an appeal board may change its tax assessment due to a statement by the Parliamentary Ombudsman.

### **Chapter 14 Administrative reactions and punishment**

#### *§ 14-1 Coercive fines*

(1) To force submission of mandatory information, the tax authorities may impose on the party that has a duty of disclosure pursuant to



Chapters 7 and 8 or requested information pursuant to Sections 10-1, 10-2, 10-3, 10-5, 10-6, 10-7, a daily coercive fine when the information is not submitted within the fixed deadlines. The same applies when there are obvious errors in the information provided. A coercive fine may also be imposed on those who do not comply with orders about accounting pursuant to Section 11-1 within the fixed deadline.

(2) The total coercive fine pursuant to the first paragraph, first and second sentence, cannot exceed 50 times the court fee, cf. Section 1, subsection 1 of the Court Fees Act. The total coercive fine pursuant to the first paragraph, third sentence, cannot exceed NOK 1 million.

(3) In special cases, the tax authorities may reduce or waive the incurred fine.

(4) Coercive fines will not accrue if compliance is impossible due to circumstances not attributable to the person responsible.

(5) The Ministry may issue regulations about when mandatory information is not deemed to have been provided and about the level and apportioning of the coercive fine.

#### § 14-2 *Rules of procedure for the imposition of fines*

(1) Pursuant to Section 5-6, prior notice is not required for decisions to impose coercive fines. In the notice of a decision to impose a coercive fine, cf. Section 5-8, the tax authorities shall inform about which obligations as stated in Section 14-2, subsection 1, are deemed not to have been fulfilled, the deadline for when the coercive fine takes effect and the size of the coercive fine.

(2) The coercive fine accrues to the Treasury.

#### § 14-3 *Additional tax*

(1) Taxpayers and tax-deductible persons are imposed additional tax, as stated in Section 8-8, Subsection 1 and 2, when they provide incorrect or incomplete information to the tax authorities or fail to submit mandatory information when the failure to provide information can lead to tax benefits. Submitting information after the tax authorities have made a decision on the tax base and assessed tax is deemed to be failure to submit mandatory information.

(2) Additional tax is not imposed when the taxpayer or the tax-deductible person's circumstances must be deemed excusable.

(3) Additional tax may be determined at the same time as the tax on which it is calculated, or at a subsequent special assessment. The deadlines in Sections 12-6 to 12-8 apply correspondingly.

#### § 14-4 *Exemption from additional tax*

No additional tax is imposed

- a) on the basis of correct and complete information pre-filled out in the tax return,
- b) when the incorrect or incomplete information is due to obviously inadvertent errors in calculation or in typing,
- c) when vendors fail to calculate VAT on ordinary book turnover, and it is established that the buyer has full right of deduction, or the buyer would have been entitled to VAT compensation pursuant to the VAT Compensation Act
- d) when the taxpayer voluntarily corrects or completes information that has previously been provided, so that the correct tax can be calculated. This does not apply if the correction may be considered to be provoked by a control measure that has been or will be implemented, or in the case of information which the tax authorities have obtained from other sources. Previously imposed additional tax is not waived.
- e) when the additional tax for each circumstance is less than NOK 1,000 or
- f) when the taxpayer has died.

#### § 14-5 *Rates and calculation basis for additional tax*

(1) Additional tax is calculated at 20 per cent of the tax advantage that has been or could have been achieved. The rate shall be 10 per cent when the incorrect or incomplete information concerns information that has also been provided by the employer or others pursuant to Chapter 7 and information the company has provided pursuant to section 8-9 for partners who are taxed pursuant to sections 10-40 to 10-48 of the Tax Act.

(2) Capital and income additions which give grounds for applying additional tax are considered to be the highest component of a taxpayer's capital and income.

(3) If a taxpayer has a deficit for tax purposes, additional tax is calculated on the tax that would have been assessed on the basis of the evaded capital or income. The same applies when the assessed tax is lower than the tax that would have been assessed on the basis of the evaded capital or income.

(4) In the case of a timing error, additional tax is calculated on the net benefit from the deferred taxation. In this context, a timing error occurs when

- a) the incorrect or incomplete information has led to a tax saving that, without requiring new information from the taxpayer, would have led

to an equivalent tax burden in a subsequent income year,

- b) the taxpayer has stated the tax base in subsequent periods, or has failed to deduct the costs in subsequent periods, before the tax authorities have addressed the matter.
- c) the tax authorities have addressed the matter but the taxpayer substantiates that the income would nonetheless have been posted or the cost not deducted in a subsequent periods.

(5) Imposed coercive fines pursuant to section 14-1 shall be deducted from the calculated additional tax for failure to submit information pursuant to Section 14-3, subsection 1, second sentence.

#### § 14-6 *Extra surtax*

(1) An extra surtax is imposed on taxpayers and tax-deductible persons as stated in section 8-8, subsections 1 and 2, who wilfully or through gross negligence provide the tax authorities with incorrect or incomplete information, or fail to provide mandatory information, when the person in question understands or should understand that this may lead to tax advantages. An extra surtax may only be imposed in addition to additional tax pursuant to Section 14-3. Section 14-4, Subsection 4 applies accordingly.

(2) An extra surtax may be imposed by separate decision at the same time as or after imposition of additional tax pursuant to Section 14-3. Section 14-3, subsection 2, second sentence, applies accordingly.

(3) An extra surtax is calculated at a rate of 20 or 40 per cent of the tax that has been or could have been evaded. Section 14-5, subsection 2 to 5, applies accordingly.

(4) If, in any one year, a taxpayer is liable for extra surtax at different rates, the tax on which the extra surtax is to be calculated shall be allocated proportionately to the size of the capital or income to which the different rates are to be applied.

#### § 14-7 *Contravention penalty*

(1) The tax authorities may impose a contravention penalty on

- a) third parties who do not fulfill their duty of disclosure pursuant to Chapter 7.
- b) whoever does not contribute to control pursuant to Sections 10-4 or 10.8
- c) whoever does not fulfill their obligations to keep and store a personnel list issued pursuant to the Accounting Act.

(2) A contravention penalty is not imposed on a third party who has been imposed a coercive fine for the same failure to provide information.

(3) A contravention penalty pursuant to paragraph 1 litra a) and c) shall constitute ten court fees, cf. section 1, subsection 1 of the Court Fees Act. For repeated contravention within twelve months of a contravention penalty being imposed, the penalty shall constitute 20 court fees. An additional penalty of up to two court fees may be imposed for each person, company, etc. about whom no information has been submitted and each person who has not been registered in accordance with the provisions relating to keeping personnel lists.

(4) A contravention penalty pursuant to paragraph 1 litra b) shall constitute 50 court fees, cf. section 1, subsection 2 of the Court Fees Act.

(5) A contravention penalty will not be imposed if compliance is impossible due to circumstances not attributable to the person responsible.

(6) The contravention penalty accrues to the Treasury.

(7) The Ministry may issue regulations on the basis for calculation and on assessment of the contravention penalty.

#### § 14-8 *Notification*

In the notification pursuant to section 5-6 relating to additional tax and contravention penalty, the deadline for submitting comments shall be at least three weeks. Notification pursuant to section 5-6 may be omitted when the contravention penalty is imposed on the spot.

#### § 14-9 *Guidance on confidentiality rights, etc.*

In cases relating to additional tax or contravention penalty, the tax authorities shall, as far as necessary so that a party can protect his interests in the case, advise the taxpayer or a third party on the scope of the right to not answer questions or submit documents or objects when the answer or submitted documents may expose the person in question to additional tax, contravention penalty or punishment.

#### § 14-10 *Deferred implementation of decisions on sanctions*

(1) Decisions on additional tax and contravention penalty shall not be implemented until the appeal deadline has expired or the appeal has been settled.

(2) If the taxpayer or a third party intends to have the validity of the decision reviewed by the courts, the decision shall on request not be implemented until after the end of the lawsuit deadline or a final court decision has been served.

#### *§ 14-11 Judicial competence when reviewing decisions on administrative sanctions*

When reviewing decisions on additional tax and contravention penalty, the court may review all aspects of the case.

#### *§ 14-12 Punishment for third party misrepresentation, etc.*

(1) A third party that has a duty of disclosure will be issued with a fine or be punished with a term of imprisonment of up to 2 years for providing incorrect or incomplete information to the tax authorities, or failing to provide mandatory information.

(2) A fine or imprisonment of up to one year will be imposed on whoever through gross negligence violates the description of the offence in subsection 1

#### *§ 14-13 Penalty for failing to cooperate during a tax audit, etc.*

A fine or a term of imprisonment of up to 2 years will be imposed on whoever fails to cooperate during a tax audit pursuant to sections 10-4 or 10-8.

### **Chapter 15 Legal action, etc.**

#### *§ 15-1 Legal action taken by taxpayers, etc.*

(1) Whoever has the right of appeal against a decision the tax authorities have made under this Act, may take legal action for a review of the decision. This party may also take legal action to have an appeal decision reviewed.

(2) Who has the right to take legal action for a review of other decisions than those pursuant to Subsection 1, first sentence, follows from the provisions in Section 1-3 of the Dispute Act.

#### *§ 15-2 Legal action taken by the Ministry or a municipality*

(1) Through legal action, the Ministry may have it reviewed whether an appeal board decision in a tax assessment case shall be fully or partly revoked because it has been based on an erroneous factual basis or a misconception of a legal issue. However, this does not apply to a decision made on

the basis of a binding advance ruling pursuant to Chapter 6.

(2) Through legal action, municipal councils may have decisions reviewed regarding the question of what is the correct tax domicile for each taxpayer. Legal action may be taken against the other municipality/municipalities who are a party in the dispute.

(3) Through legal action, municipal councils may also have decisions reviewed regarding issues of importance for levying property tax. The municipal council may also have the taxpayer's calculation of tax base reviewed for power companies that is of importance for levying property tax.

(4) Whoever the decision is directed toward shall be notified of the legal action.

#### *§ 15-3 Standing*

(1) In legal action to review decisions pursuant to this Act, the tax authority that has made the decision will have standing on behalf of the Norwegian State. If the decision has been made by an appeal board, the Tax Office will have standing.

(2) In individual cases or in groups of cases, the Ministry may take over the standing or transfer it to another tax authority.

(3) Legal action against appeal board decisions pursuant to Section 15-2, subsection 1, shall be directed toward the chairman of the appeal board.

#### *§ 15-4 Deadline for taking legal action*

(1) Legal action concerning individual decisions on tax assessment must be taken within six months after the decision was sent to the taxpayer. Reinstatement may be granted for exceeding the deadline in accordance with the provisions in Sections 16-12 to 16-14 of the Dispute Act.

(2) The deadline for taking legal action is interrupted if the disputed matter is appealed to the Parliamentary Ombudsman. A new six-month deadline for taking legal action commences from the date the taxpayer receives notification from the Parliamentary Ombudsman that a final decision has been made or from the date the taxpayer is notified of the authorities' reply to the Parliamentary Ombudsman's request for a rehearing. However, the deadline for taking legal action pursuant to the first paragraph is not interrupted if the appeal does not lead to a decision on merits by the Parliamentary Ombudsman and this is due to wilful actions on the part of the taxpayer.

(3) How long it is possible to take legal action to review decisions other than those pursuant to the first paragraph, follows from the provisions in Section 1-3 of the Dispute Act.

*§ 15-5 The right to set conditions for taking legal action*

(1) The administrative body that has made individual decisions pursuant to this Act may determine that it shall not be possible to take legal action regarding the validity of the decision without the right of appeal against the decision having been used, and that the appeal has been decided by the highest appellate administrative authority that remains open.

(2) In all cases, it shall be possible to take legal action when one year has passed since an appeal was initially submitted, and it is not due to neglect on the part of the appellant that the decision of the appellate administrative authority has not been made. Provided that the appeal was submitted within the appeal deadline, pursuant to Section 15-4, the deadline for taking legal action does not expire until the appellate administrative authority makes a decision in the case.

*§ 15-6 Tax assessment after judgment is served, etc.*

(1) If the court finds that the taxpayer should only pay part of the assessed tax, or shall only be reimbursed part of a refund claim, and sufficient information is not available to determine the correct tax amount, the judgment shall specify how a new assessment is to be performed.

(2) If the court finds that the authorities' decision in a tax assessment case cannot be upheld due to formal defects, the decision shall be referred for review by the competent tax authority.

(3) A final judicial decision and settlement is binding on all tax creditors.

*§ 15-7 Decision in a distribution dispute*

(1) Municipalities who disagree on where a taxpayer's wealth and income shall be taxed pursuant to Chapters 2 and 3 of the Tax Act, may jointly require that the Directorate of Taxes resolves the dispute with binding effect.

(2) The decision shall be justified insofar as the reasons can be assumed to have importance beyond the relevant case.

**Chapter 16 Entry into force, interim provisions and amendments to other Acts**

*§ 16-1 Entry into force*

The Act enters into force as of the date determined by the King.

From the same point in time, the regulations of 13 June 1980 no. 24 relating to tax administration (the Tax Assessment Act) is repealed.

*§ 16-2 Interim provisions*

(1) Section 12-6 applies to tax assessments accepted for alteration after the date the Act has entered into force. However, the tax authorities may alter tax assessments for the taxation periods 2012 to 2014 in the taxpayer's disfavour if it would not have been possible to alter the tax assessment pursuant to the deadline provisions in the Tax Assessment Act.

(2) Sections 14-3 to 14-7 have effect for cases that have been taken up through notice of additional tax or contravention penalty after the date of entry into force of the Act. The previous provisions apply to cases relating to additional tax and contravention penalty with notice before the date of entry into force of the Act. The same applies in cases where the failure to provide information has been committed before the date of entry into force of the Act, insofar as the total additional tax or contravention penalty had been higher pursuant to the new provisions.

(3) The Ministry may issue regulations on interim provisions.

*§ 16-3 Amendments to other Acts*

From the time the Act comes into force, the following amendments are made to other Acts. ---

## **Change- log for engelsk oversettelse av loven**

*Log startet 4. juli av Tore Christiansen*

Oversatt versjon mottatt fra Semantix  
27 juni 2016

Mindre rettelser av Tore  
27 juni 2016

Oppdatert versjon fra Semantix  
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Med rettelser for formatering feil fra Frederic  
30 juni 2016

Rask gjennomgang og full spell-check av Tore  
(en del mindre språkfeil rettet)  
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